

CITY OF NAGA
 General Fund - Pre-Closing Trial Balance
 As of December 31, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,628,270.56	
Cash in Bank - Local Currency, Current Account	10102-010	507,841,026.17	
Cash in Bank -Local Currency, Time Deposits	10201-010	396,834,047.37	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	181,742.63	
Real Property Tax Receivable	10301-020	10,198,175.69	
Loans Receivable - Others	10301-990	90,699,956.03	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpor	10303-020	4,730.00	
Due from Local Government Units	10303-030	7,803,310.42	
Due from Other Funds	10304-050	34,679,959.71	
Advances for Payroll	10305-020	189,492.60	
Advances to Special Disbursing Officer	10305-030	8,419,044.35	
Advances for Officers and Employees	10305-040	1,634,094.11	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	260,899.89	
Due from Non-Government Organizations/People's Orga	10306-030	4,677,407.32	
Other Receivables	10306-990	4,839,545.08	
Food Supplies for Distribution	10402-010	14,579,681.00	
Welfare Goods for Distribution	10402-020	8,912,046.98	
Drugs and Medicines for Distribution	10402-030	603,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	382,500.00	
Construction Materials for Distribution	10402-080	1,316,950.00	
Property and Equipment for Distribution	10402-090	79,926.00	
Other Supplies and Materials for Distribution	10402-990	3,624,288.00	
Office Supplies Inventory	10404-010	5,688,954.00	
Accountable Forms, Plates and Stickers	10404-020	1,062,159.94	
Non-Accountable Forms Inventory	10404-030	501,682.45	
Animal/Zoological Supplies Inventory	10404-040	97,050.00	
Food Supplies Inventory	10404-050	3,030,486.00	
Drugs and Medicines Inventory	10404-060	15,324,297.84	
Medical, Dental and Laboratory Supplies Inventory	10404-070	21,222,553.50	
Agricultural and Marine Supplies Inventory	10404-090	2,843,730.16	
Chemical and Filtering Supplies Inventory	10404-120	848,860.00	
Construction Materials Inventory	10404-130	12,828,534.05	
Other Supplies and Materials Inventory	10404-990	23,496,166.07	
Advances to Contractors	10501-010	8,878,708.18	
Prepaid Insurance	10501-050	4,000,659.85	
Other Prepayments	10501-990	1,751,203.44	
Discount on Advance Payments	10502-010	19,832,589.39	
Land	10701-010	1,554,546,159.37	
Other Land Improvements	10702-990	136,477,121.57	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,016,436,516.91	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	613,867,374.53	
Accumulated Depreciation - Flood Control Systems	10703-021		178,988,168.31
Sewer Systems	10703-030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703-031		5,024,764.11
Water Supply Systems	10703-040	29,176,486.91	