

CITY OF NAGA
General Fund - Trial Balance
As of March 31, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,965,383.53	
Petty Cash	10101-020	1,697,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	695,554,783.04	
Cash in Bank -Local Currency, Time Deposits	10201-010	342,345,229.03	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	176,223.93	
Real Property Tax Receivable	10301-020	36,484,297.65	
Loans Receivable - Others	10301-990	89,153,339.85	
Due from National Government Agencies	10303-010	1,911,870.74	
Due from Government-Owned and/or Controlled Corpora	10303-020	4,730.00	
Due from Local Government Units	10303-030	5,467,164.42	
Due from Other Funds	10304-050	32,491,880.90	
Advances for Payroll	10305-020	458,522.46	
Advances to Special Disbursing Officer	10305-030	7,236,769.91	
Advances for Officers and Employees	10305-040	1,572,530.56	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	292,097.15	
Due from Non-Government Organizations/People's Orga	10306-030	4,482,704.07	
Other Receivables	10306-990	4,839,545.08	
Food Supplies for Distribution	10402-010	16,563,136.00	
Welfare Goods for Distribution	10402-020	8,380,046.98	
Drugs and Medicines for Distribution	10402-030	378,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	419,460.00	
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	3,222,069.00	
Office Supplies Inventory	10404-010	5,252,608.39	
Accountable Forms, Plates and Stickers	10404-020	565,037.40	
Non-Accountable Forms Inventory	10404-030	416,442.45	
Animal/Zoological Supplies Inventory	10404-040	19,250.00	
Food Supplies Inventory	10404-050	2,929,371.00	
Drugs and Medicines Inventory	10404-060	13,594,512.48	
Medical, Dental and Laboratory Supplies Inventory	10404-070	18,673,196.38	
Agricultural and Marine Supplies Inventory	10404-090	2,818,730.16	
Chemical and Filtering Supplies Inventory	10404-120	700,450.00	
Construction Materials Inventory	10404-130	10,579,809.05	
Other Supplies and Materials Inventory	10404-990	23,725,529.61	
Advances to Contractors	10501-010	8,477,059.76	
Prepaid Insurance	10501-050	5,009,716.20	
Other Prepayments	10501-990	2,659,294.44	
Discount on Advance Payments	10502-010	457,828.92	
Land	10701-010	1,562,094,496.21	
Other Land Improvements	10702-990	136,477,121.57	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,026,929,112.91	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	603,590,128.59	
Accumulated Depreciation - Flood Control Systems	10703-021		178,988,168.31