

CITY OF NAGA
General Fund - Trial Balance
As of June 30, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	2,368,252.25	
Petty Cash	10101-020	1,697,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	518,436,952.85	
Cash in Bank -Local Currency, Time Deposits	10201-010	343,238,094.57	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	176,223.93	
Real Property Tax Receivable	10301-020	29,817,258.75	
Loans Receivable - Others	10301-990	88,263,093.49	
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	5,507,164.42	
Due from Other Funds	10304-050	34,836,016.25	
Advances for Payroll	10305-020	233,046.67	
Advances to Special Disbursing Officer	10305-030	8,767,835.94	
Advances for Officers and Employees	10305-040	1,939,934.94	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	283,232.41	
Due from Non-Government Organizations/People's Orga	10306-030	5,369,255.17	
Other Receivables	10306-990	5,096,544.15	
Food Supplies for Distribution	10402-010	24,865,209.33	
Welfare Goods for Distribution	10402-020	5,994,569.12	
Drugs and Medicines for Distribution	10402-030	420,924.31	
Agricultural and Marine Supplies for Distribution	10402-050	3,201,500.00	
Agricultural Produce for Distribution	10402-060	382,500.00	
Textbooks and Instructional Materials for Distribution	10402-070	35,000.00	
Construction Materials for Distribution	10402-080	1,736,870.00	
Property and Equipment for Distribution	10402-090	79,926.00	
Other Supplies and Materials for Distribution	10402-990	4,998,711.00	
Office Supplies Inventory	10404-010	6,612,211.49	
Accountable Forms, Plates and Stickers	10404-020	708,702.20	
Non-Accountable Forms Inventory	10404-030	438,442.45	
Animal/Zoological Supplies Inventory	10404-040	19,250.00	
Food Supplies Inventory	10404-050	3,014,871.00	
Drugs and Medicines Inventory	10404-060	16,842,414.02	
Medical, Dental and Laboratory Supplies Inventory	10404-070	20,288,237.13	
Agricultural and Marine Supplies Inventory	10404-090	2,731,980.16	
Chemical and Filtering Supplies Inventory	10404-120	1,024,450.00	
Construction Materials Inventory	10404-130	12,792,091.46	
Other Supplies and Materials Inventory	10404-990	33,619,454.69	
Advances to Contractors	10501-010	9,595,543.68	
Prepaid Insurance	10501-050	5,208,328.89	
Other Prepayments	10501-990	2,659,294.44	
Discount on Advance Payments	10502-010	511,379.17	
Land	10701-010	1,587,797,260.11	
Other Land Improvements	10702-990	137,264,394.41	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,031,720,657.58	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	603,590,128.59	