

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

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101-010	1,689,392.98	
Petty Cash	10101-020	1,497,543.90	
Cash in Bank - Local Currency, Current Account	10102-010	524,151,619.53	
Cash in Bank -Local Currency, Time Deposits	10201-010	344,133,393.05	
Guaranty Deposits	10205-020	119,153.11	
Accounts Receivable	10301-010	176,223.93	
Real Property Tax Receivable	10301-020	17,945,025.07	
Loans Receivable - Others	10301-990	87,584,734.31	
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	5,452,431.92	
Due from Other Funds	10304-050	35,431,739.65	
Advances for Payroll	10305-020	209,475.40	
Advances to Special Disbursing Officer	10305-030	7,789,977.59	
Advances for Officers and Employees	10305-040	1,850,925.58	
Receivables - Disallowances/Charges	10306-010	1,722,374.81	
Due from Officers and Employees	10306-020	212,277.39	
Due from Non-Government Organizations/People's Orga	10306-030	5,472,955.17	
Other Receivables	10306-990	5,267,973.40	
Food Supplies for Distribution	10402-010	23,694,089.33	
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	5,683,000.00	
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	2,510,810.00	
Property and Equipment for Distribution	10402-090	79,926.00	
Other Supplies and Materials for Distribution	10402-990	5,902,837.30	
Office Supplies Inventory	10404-010	6,672,750.11	
Accountable Forms, Plates and Stickers	10404-020	2,034,106.80	
Non-Accountable Forms Inventory	10404-030	650,707.45	
Animal/Zoological Supplies Inventory	10404-040	236,705.00	
Food Supplies Inventory	10404-050	3,014,871.00	
Drugs and Medicines Inventory	10404-060	28,313,275.23	
Medical, Dental and Laboratory Supplies Inventory	10404-070	25,178,641.13	
Agricultural and Marine Supplies Inventory	10404-090	2,725,980.16	
Chemical and Filtering Supplies Inventory	10404-120	1,114,250.00	
Construction Materials Inventory	10404-130	12,108,624.39	
Other Supplies and Materials Inventory	10404-990	45,244,533.78	
Advances to Contractors	10501-010	9,176,740.90	
Prepaid Insurance	10501-050	6,865,273.75	
Other Prepayments	10501-990	2,659,294.44	
Discount on Advance Payments	10502-010	881,636.44	
Land	10701-010	1,591,635,772.32	
Other Land Improvements	10702-990	137,453,312.81	
Accumulated Depreciation - Other Land Improvements	10702-991		54,111,235.23
Road Networks	10703-010	1,062,288,427.44	
Accumulated Depreciation - Road Networks	10703-011		164,211,793.78
Flood Control Systems	10703-020	606,197,383.20	