



CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

General Fund
City Government of Naga

Trial Balance

As of June 30, 2024

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	9,315,897.92	
Petty Cash	10101020	800,080.50	
Cash in Bank - Local Currency, Current Account	10102010	689,591,098.52	
Cash in Bank - Local Currency, Time Deposits	10201010	195,843,709.76	
Guaranty Deposits	10205020	119,153.11	
Accounts Receivable	10301010	353,932.93	
Real Property Tax Receivable	10301020	15,091,638.41	
Loans Receivable - Others	10301990	86,483,771.31	
Due from National Government Agencies	10303010	1,911,870.74	
Due from Government-Owned and/or Controlled Corporations	10303020	4,730.00	
Due from Local Government Units	10303030	5,472,431.92	
Due from Other Funds	10304050	43,285,945.74	
Due from Special Accounts	10304060	209,462,916.01	
Advances for Payroll	10305020	221,130.42	
Advances to Special Disbursing Officer	10305030	7,917,394.13	
Advances to Officers and Employees	10305040	2,675,184.38	
Receivables - Disallowances/Charges	10306010	1,722,374.81	
Due from Officers and Employees	10306020	201,523.79	
Due from Non-Government Organizations/People's Organizations	10306030	6,953,911.82	
Other Receivables	10306990	5,636,211.20	
Food Supplies for Distribution	10402010	31,478,358.83	
Welfare Goods for Distribution	10402020	5,416,495.38	
Drugs and Medicines for Distribution	10402030	382,197.31	
Medical, Dental and Laboratory Supplies for Distribution	10402040	42,000.00	
Agricultural and Marine Supplies for Distribution	10402050	5,683,000.00	
Construction Materials for Distribution	10402080	1,736,870.00	
Property and Equipment for Distribution	10402090	314,926.00	
Other Supplies and Materials for Distribution	10402990	5,209,704.00	
Office Supplies Inventory	10404010	7,068,574.51	
Accountable Forms, Plates and Stickers Inventory	10404020	1,589,107.90	
Non-Accountable Forms Inventory	10404030	521,757.45	
Animal/Zoological Supplies Inventory	10404040	524,500.00	
Food Supplies Inventory	10404050	178,971.00	
Drugs and Medicines Inventory	10404060	38,723,272.69	
Medical, Dental and Laboratory Supplies Inventory	10404070	24,713,041.19	
Agricultural and Marine Supplies Inventory	10404090	2,725,980.16	
Chemical and Filtering Supplies Inventory	10404120	1,140,150.00	
Construction Materials Inventory	10404130	12,817,427.16	
Other Supplies and Materials Inventory	10404990	64,047,499.85	
Advances to Contractors	10501010	5,903,712.15	
Prepaid Insurance	10501050	4,373,908.12	
Discount on Advance Payments	10502010	434,275.69	
Land	10701010	1,613,132,597.32	
Other Land Improvements	10702990	141,217,785.69	
Accumulated Depreciation - Other Land Improvements	10702991		76,990,868.56
Road Networks	10703010	1,143,793,201.66	
Accumulated Depreciation - Road Networks	10703011		269,246,189.77
Flood Control Systems	10703020	660,409,531.45	
Accumulated Depreciation - Flood Control Systems	10703021		246,175,384.64
Sewer Systems	10703030	40,640,197.81	
Accumulated Depreciation - Sewer Systems	10703031		8,718,900.00
Water Supply Systems	10703040	29,176,486.91	
Accumulated Depreciation - Water Supply Systems	10703041		12,878,341.76
Power Supply Systems	10703050	33,927,035.90	
Accumulated Depreciation - Power Supply Systems	10703051		5,007,000.40
Communication Networks	10703060	1,388,703.48	
Accumulated Depreciation - Communication Networks	10703061		48,151.68
Seaport Systems	10703070	18,670,106.47	
Accumulated Depreciation - Seaport Systems	10703071		6,456,745.18