

**NAGA CITY  
TRIAL BALANCE  
As of March 31, 2014**

**TRUST FUND: 300**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	9,175.00	
Cash-Disbursing Officers	103	86,720.00	
Cash in Bank-Local Currency, Current Account	111	41,151,787.92	
Accounts Receivable	121	43,149.69	
Due from Officers and Employees	123	293,600.41	
Due from NGAs	136	865.56	
Due from LGUs	138	22,457.30	
Due from NGOs / POs	139	1,190,000.00	
Due from Other Funds	144	114,216.35	
Other Receivables	149	86,586.91	
Advances to Contractors	181	1,492,006.53	
Other Prepaid Expenses	185	5,668.20	
Guaranty Deposits	186	10,000.00	
Constuction in Progress- Ports, Lighthouses and Harbors	268	10,043,428.19	
Constuction in Progress- Artesian Wells, Reservoirs Pumping Station & Conduits	269	1,396,727.20	
Accounts Payable	401		180,078.17
Due to BIR	412		455,756.30
Due to GSIS	413		2,294.77
Due to PAG-IBIG	414		600.00
Due to PHILHEALTH	415		985.60
Due to Other NGAs	416		37,877,657.26
Due to GOCCs	417		141.68
Due to Other Funds	424		842,074.53
Guaranty Deposit Payable	426		366,480.38
Performance/Bidders/Bail Bonds Payable	427		3,372,991.31
Other Payables	439		12,847,329.26
<b>TOTALS</b>		<b>55,946,389.26</b>	<b>55,946,389.26</b>

**Certified Correct:**

*[Signature]*  
**PACIENCIA S.J. TABINAS**  
City Accountant

*[Date]*  
3/31/14