


CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of March 31, 2016

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	22,390.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	91,981,189.75	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	24,940,549.72	
Guaranty Deposits	1-02-05-020	10,000.00	
Accounts Receivable	1-03-01-010	18,847.42	
Due from National Government Agencies	1-03-03-010	865.56	
Due from Local Government Units	1-03-03-030	22,457.30	
Due from Other Funds	1-03-04-050	828,253.75	
Advances for Payroll	1-03-05-020	1,940.56	
Advances to Special Disbursing Officer	1-03-05-030	3,057,411.00	
Advances for Officers and Employees	1-03-05-040	428,046.48	
Due from Non-Government Organizations/Peoples Organizations	1-03-06-030	1,190,000.00	
Other Receivables	1-03-06-990	82,071.91	
Property and Equipment for Distribution	1-04-02-090	1,126,038.50	
Advances to Contractors	1-05-01-010	1,740,409.55	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	19,756,399.61	
Construction in Progress-Buildings and Other Structures	1-07-10-030	12,306,493.40	
Accounts Payable	2-01-01-010		57,405.96
Due to Officers and Employees	2-01-01-020		1,000.00
Due to BIR	2-02-01-010		357,624.93
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		2,300.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		86,255,025.15
Due to GOCCs	2-02-01-060		16,751.68
Due to Other Funds	2-03-01-010		1,374,545.47
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		32,641,571.34
Bail Bonds Payable	2-04-01-030		1,170,056.51
Guaranty/Security Deposits Payable	2-04-01-040		2,808,153.55
Other Provisions	2-06-01-990		30,000.00
Other Payables	2-99-99-990		36,468,897.17
Salaries and Wages - Casual/Contractual	5-01-01-020	553,248.92	
Honoraria	5-01-02-100	733,351.75	
Traveling Expenses - Local	5-02-01-010	196,030.60	
Traveling Expenses - Foreign	5-02-01-020	72,072.86	
Office Supplies Expenses	5-02-03-010	64,844.75	
Non-Accountable Forms Expenses	5-02-03-030	27,200.00	
Other Supplies and Materials Expenses	5-02-03-990	31,500.00	
Postage and Courier Services	5-02-05-010	1,094.00	
Telephone Expenses	5-02-05-020	15,888.04	

Research, Exploration and Development Expenses	5-02-07-020	1,000,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	69,937.50	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	450.00	
Printing and Publication Expenses	5-02-99-020	22,005.00	
Rent Expenses	5-02-99-050	15,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	864,956.00	
TOTALS		161,186,612.13	161,186,612.13

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant