

CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of March 31, 2018

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash	1-01-01-020	₱ 583,020.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	137,872,919.07	
Accounts Receivable	1-03-01-010	16,611.42	
Due from National Government Agencies	1-03-03-010	865.56	
Due from Local Government Units	1-03-03-030	4,557.30	
Due from Other Funds	1-03-04-050	905,396.40	
Advances for Payroll	1-03-05-020	261,933.99	
Advances to Special Disbursing Officer	1-03-05-030	2,289,698.00	
Advances for Officers and Employees	1-03-05-040	194,237.89	
Due from Officers and Employees	1-03-06-020	200.00	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,050.00	
Food Supplies for Distribution	1-04-02-010	527,130.00	
Welfare Goods for Distribution	1-04-02-020	503,736.00	
Drugs and Medicines for Distribution	1-04-02-030	178,010.00	
Medical, Dental and Laboratory Supplies for Distribution	1-04-02-040	184,397.99	
Agricultural and Marine Supplies for Distribution	1-04-02-050	-	
Property and Equipment for Distribution	1-04-02-090	1,229,279.50	
Other Supplies and Materials for Distribution	1-04-02-990	1,379,389.00	
Non-Accountable Forms Inventory	1-04-04-030	27,200.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	40,476.60	
Advances to Contractors	1-05-01-010	1,382,054.00	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	13,514,159.91	
Construction in Progress-Buildings and Other Structures	1-07-10-030	14,134,073.41	
Accounts Payable	2-01-01-010		₱ 452,417.36
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		229,811.05
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		1,200.00
Due to PhilHealth	2-02-01-040		2,176,421.78
Due to NGAs	2-02-01-050		62,450,609.01
Due to GOCCs	2-02-01-060		20,051.68
Due to Other Funds	2-03-01-010		4,537,225.63
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		57,473,354.08
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		3,102,533.88
Other Payables	2-99-99-990		44,058,562.53
Transfers from GF of Unspent DRRMF	4-03-02-020		77,736.75
Grants and Donations in Cash	4-04-02-010		1,399,440.80
Salaries and Wages - Casual/Contractual	5-01-01-020	296,883.82	
Honoraria	5-01-02-100	476,731.25	
Overtime and Night Pay	5-01-02-130	39,632.96	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Traveling Expenses - Foreign	5-02-01-020	28,925.18	
Office Supplies Expenses	5-02-03-010	32,150.85	
Other Supplies and Materials Expenses	5-02-03-990	186,505.30	
Postage and Courier Services	5-02-05-010	510.00	
Telephone Expenses	5-02-05-020	5,397.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	500.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	37,591.75	
Repairs and Maintenance - Transportation and Equipment	5-02-13-060	32,645.00	
Advertising Expenses	5-02-99-010	29,776.94	
Representation Expenses	5-02-99-030	5,415.00	
Rent Expenses	5-02-99-050	30,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	274,512.50	
TOTALS		₱ 177,294,241.79	₱ 177,294,241.79

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant 8/14/18