

CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of March 31, 2019

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash	1-01-01-020	₱ 794,676.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	175,232,120.84	
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	330,188.29	
Advances to Special Disbursing Officer	1-03-05-030	1,614,261.84	
Advances for Officers and Employees	1-03-05-040	168,521.89	
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	
Drugs and Medicines Inventory	1-04-04-060	124,252.20	
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	16,952,281.39	
Accounts Payable	2-01-01-010		₱ 461,268.84
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		350,590.09
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		700.00
Due to PhilHealth	2-02-01-040		5,854,106.47
Due to NGAs	2-02-01-050		58,643,432.96
Due to GOCCs	2-02-01-060		22,691.68
Due to Other Funds	2-03-01-010		5,387,148.00
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		70,361,761.89
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		4,602,618.83
Other Payables	2-99-99-990		63,819,272.84
Transfers from GF of Unspent DRRMF	4-03-02-020		331,440.50
Grants and Donations in Cash	4-04-02-010		1,111,626.43
Salaries and Wages - Casual/Contractual	5-01-01-020	66,050.29	
Honoraria	5-01-02-100	492,273.00	
Traveling Expenses - Local	5-02-01-010	5,010.00	
Training Expenses	5-02-02-010	93,970.50	
Office Supplies Expenses	5-02-03-010	55,773.90	
Other Supplies and Materials Expenses	5-02-03-990	116,780.00	
Telephone Expenses	5-02-05-020	2,950.98	
Rent Expenses	5-02-99-050	9,200.00	
Other Maintenance and Operating Expenses	5-02-99-990	595,058.26	
Bank Charges	5-03-01-040	6,000.00	
TOTALS		₱ 212,165,535.77	₱ 212,165,535.77

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant