

**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of March 31, 2020**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	₱ 2,344,160.00	
Petty Cash	1-01-01-020	260,910.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	164,211,377.29	
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	258,344.79	
Advances for Payroll	1-03-05-020	28,953.50	
Advances to Special Disbursing Officer	1-03-05-030	347,148.00	
Advances for Officers and Employees	1-03-05-040	125,641.89	
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	
Other Supplies and Materials for Distribution	1-04-02-990	994,840.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Other Supplies and Materials Inventory	1-04-04-990	537,140.00	
Advances to Contractors	1-05-01-010	2,556,484.20	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	19,329,115.52	
Construction in Progress-Buildings and Other Structures	1-07-10-030	32,448,452.69	
Accounts Payable	2-01-01-010		₱ 462,824.92
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		1,318,069.66
Due to Pag-IBIG	2-02-01-030		1,941.54
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		65,578,301.29
Due to GOCCs	2-02-01-060		13,031.68
Due to Other Funds	2-03-01-010		19,201,781.91
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		74,168,518.70
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		5,605,586.91
Other Payables	2-99-99-990		56,573,147.88
Transfers from GF of Unspent DRRMF	4-03-02-020		763,884.64
Grants and Donations in Cash	4-04-02-010		2,598,214.23
Salaries and Wages - Casual/Contractual	5-01-01-020	55,416.47	
Honoraria	5-01-02-100	454,200.00	
Overtime and Night Pay	5-01-02-130	44,451.64	
Traveling Expenses - Local	5-02-01-010	3,570.00	
Training Expenses	5-02-02-010	493,948.00	
Office Supplies Expenses	5-02-03-010	8,722.00	
Other Supplies and Materials Expenses	5-02-03-990	907,694.00	
Telephone Expenses	5-02-05-020	12,239.71	
Internet Subscription Expenses	5-02-05-030	10,500.00	

Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	30,400.00	
Prizes	5-02-06-020	555,000.00	
Advertising Expenses	5-02-99-010	49,000.00	
Rent Expenses	5-02-99-050	310,750.00	
Donations	5-02-99-080	20,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	406,207.05	
<b>TOTALS</b>		<b>₱ 227,502,871.43</b>	<b>₱ 227,502,871.43</b>

Certified Correct:

*[Signature]*  
**PACIENCIA SJ. TABINAS**  
City Accountant *[Signature]*