


**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of March 31, 2021**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	₱ 122,192,902.69	
Accounts Receivable	1-03-01-010	16,561.30	
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	258,594.79	
Advances to Special Disbursing Officer	1-03-05-030	1,480.00	
Advances for Officers and Employees	1-03-05-040	104,628.89	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,050.00	
Welfare Goods for Distribution	1-04-02-020	73,500.00	
Agricultural and Marine Supplies for Distribution	1-04-02-050	825,150.00	
Other Supplies and Materials for Distribution	1-04-02-990	994,840.00	
Office Supplies Inventory	1-04-04-010	114,560.00	
Non-Accountable Forms Inventory	1-04-04-030	28,000.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	1,108,628.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	381,500.00	
Other Supplies and Materials Inventory	1-04-04-990	105,397.00	
Advances to Contractors	1-05-01-010	1,297,900.45	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	15,350,305.20	
Construction in Progress-Buildings and Other Structures	1-07-10-030	1,185,999.18	
Accounts Payable	2-01-01-010		₱ 848,273.04
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		1,083,238.35
Due to Pag-IBIG	2-02-01-030		4,935.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		68,804,672.91
Due to GOCCs	2-02-01-060		12,761.68
Due to Other Funds	2-03-01-010		24,602,147.55
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		18,444,504.20
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		6,021,801.06
Other Payables	2-99-99-990		23,681,438.00
Transfers from GF of Unspent DRRMF	4-03-02-020		756,099.00
Grants and Donations in Cash	4-04-02-010		1,901,100.98
Salaries and Wages - Casual/Contractual	5-01-01-020	18,144.50	
Honoraria	5-01-02-100	1,695,795.68	
Office Supplies Expenses	5-02-03-010	47,267.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	670,600.00	
Other Supplies and Materials Expenses	5-02-03-990	122,526.80	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Telephone Expenses	5-02-05-020	8,991.00	
Representation Expenses	5-02-99-030	16,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	75,475.00	
Bank Charges	5-03-01-040	2,400.00	
<b>TOTALS</b>		<b>₱ 147,378,540.74</b>	<b>₱ 147,378,540.74</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant