

**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
As of June 30, 2016

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	566,345.74	
Cash in Bank-Local Currency, Current Account	1-01-02-010	81,655,051.76	
Cash in Bank-Local Currency, Savings Account	1-01-02-020	30,002,093.59	
Guaranty Deposits	1-02-05-020	10,000.00	
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	22,457.30	
Due from Other Funds	1-03-04-050	834,662.19	
Advances for Payroll	1-03-05-020	1,940.66	
Advances to Special Disbursing Officer	1-03-05-030	2,085,898.87	
Advances for Officers and Employees	1-03-05-040	331,561.49	
Due from Officers and Employees	1-03-06-020	3,528.10	
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	570,225.79	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	15,995,191.14	
Construction in Progress-Buildings and Other Structures	1-07-10-030	18,178,540.26	
Accounts Payable	2-01-01-010		56,892.16
Due to Officers and Employees	2-01-01-020		1,000.00
Due to BIR	2-02-01-010		1,036,519.24
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		3,360.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		64,863,651.58
Due to GOCCs	2-02-01-060		22,231.68
Due to Other Funds	2-03-01-010		1,540,070.89
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		48,906,573.43
Bail Bonds Payable	2-04-01-030		1,164,621.26
Guaranty/Security Deposits Payable	2-04-01-040		2,607,476.37
Other Payables	2-99-99-990		45,937,750.33
Transfers from GF of Unspent DRRMF	4-03-02-020	7,188,525.42	
Salaries and Wages - Casual/Contractual	5-01-01-020	936,850.34	
Honoraria	5-01-02-100	1,234,162.25	
Traveling Expenses - Local	5-02-01-010	275,428.70	
Traveling Expenses - Foreign	5-02-01-020	145,928.97	
Training Expenses	5-02-02-010	95,715.00	
Office Supplies Expenses	5-02-03-010	88,270.90	
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	36,860.47	
Research, Exploration and Development Expenses	5-02-07-020	2,265,641.12	

Extraordinary and Miscellaneous Expenses	5-02-10-030	132,664.66	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	450.00	
Printing and Publication Expenses	5-02-99-020	110,141.00	
Rent Expenses	5-02-99-050	15,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	878,992.00	
Other Maintenance and Operating Expenses	5-02-99-990	250.00	
<b>TOTALS</b>		<b>166,143,427.31</b>	<b>166,143,427.31</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant *5/21/14*