

CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of June 30, 2019

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash	1-01-01-020	P 771,636.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	175,452,006.90	
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	258,144.79	
Advances to Special Disbursing Officer	1-03-05-030	382,361.84	
Advances for Officers and Employees	1-03-05-040	234,582.61	
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	
Property and Equipment for Distribution	1-04-02-090	189,500.00	
Other Supplies and Materials for Distribution	1-04-02-990	34,550.00	
Drugs and Medicines Inventory	1-04-04-060	124,252.20	
Other Supplies and Materials Inventory	1-04-04-990	203,000.00	
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		P 497,492.51
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		687,917.26
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		2,194.36
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		65,452,170.67
Due to GOCCs	2-02-01-060		24,821.68
Due to Other Funds	2-03-01-010		5,677,356.13
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		57,423,961.52
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		5,659,750.23
Other Payables	2-99-99-990		70,644,746.94
Transfers from GF of Unspent DRRMF	4-03-02-020		1,163,646.49
Grants and Donations in Cash	4-04-02-010		2,741,718.76
Salaries and Wages - Casual/Contractual	5-01-01-020	150,716.63	
Honoraria	5-01-02-100	1,715,273.00	
Traveling Expenses - Local	5-02-01-010	38,672.67	
Training Expenses	5-02-02-010	720,852.00	
Office Supplies Expenses	5-02-03-010	55,773.90	
Other Supplies and Materials Expenses	5-02-03-990	195,909.25	
Telephone Expenses	5-02-05-020	3,087.54	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Advertising Expenses	5-02-99-010	11,000.00	
Rent Expenses	5-02-99-050	12,700.00	
Other Maintenance and Operating Expenses	5-02-99-990	995,380.26	
Bank Charges	5-03-01-040	6,000.00	
TOTALS		P 211,195,639.39	P 211,195,639.39

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *8/22/19*