


**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of June 30, 2020**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	P 157,870,977.51	
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	159,929,750.00	
Advances to Special Disbursing Officer	1-03-05-030	2,311,248.00	
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	
Office Supplies Inventory	1-04-04-010	67,800.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	239,843.00	
Chemical and Filtering Inventory	1-04-04-120	1,161,500.00	
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	21,203,005.18	
Construction in Progress-Buildings and Other Structures	1-07-10-030	14,134,073.41	
Accounts Payable	2-01-01-010		P 504,611.07
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		433,907.44
Due to Pag-IBIG	2-02-01-030		3,335.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		229,625,512.37
Due to GOCCs	2-02-01-060		14,831.68
Due to Other Funds	2-03-01-010		19,957,732.12
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		48,454,442.08
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		5,230,772.51
Other Payables	2-99-99-990		56,646,139.42
Transfers from GF of Unspent DRRMF	4-03-02-020		5,678,683.45
Grants and Donations in Cash	4-04-02-010		3,579,658.73
Salaries and Wages - Casual/Contractual	5-01-01-020	139,304.19	
Honoraria	5-01-02-100	1,319,520.36	
Overtime and Night Pay	5-01-02-130	44,451.64	
Traveling Expenses - Local	5-02-01-010	57,886.00	
Training Expenses	5-02-02-010	575,048.00	
Office Supplies Expenses	5-02-03-010	8,722.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Other Supplies and Materials Expenses	5-02-03-990	1,735,024.00	
Telephone Expenses	5-02-05-020	12,476.13	
Internet Subscription Expenses	5-02-05-030	15,500.00	
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040	30,400.00	
Prizes	5-02-06-020	555,000.00	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	2,646.81	
Advertising Expenses	5-02-99-010	49,000.00	
Rent Expenses	5-02-99-050	357,750.00	
Donations	5-02-99-080	2,107,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	2,248,613.05	
<b>TOTALS</b>		<b>₱ 371,347,194.84</b>	<b>₱ 371,347,194.84</b>

Certified Correct:

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