


CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of June 30, 2021

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	P 129,910,226.02	
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	253,894.79	
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	37,900.00	
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	499,254.59	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	20,029,554.49	
Construction in Progress-Buildings and Other Structures	1-07-10-030	1,185,999.18	
Accounts Payable	2-01-01-010		P 579,076.04
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		726,439.81
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		73,301,821.55
Due to GOCCs	2-02-01-060		12,761.68
Due to Other Funds	2-03-01-010		14,760,376.48
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		34,828,361.61
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		6,466,241.38
Other Payables	2-99-99-990		24,426,885.00
Transfers from GF of Unspent DRRMF	4-03-02-020		757,269.00
Grants and Donations in Cash	4-04-02-010		2,585,590.67
Salaries and Wages - Casual/Contractual	5-01-01-020	24,642.20	
Honoraria	5-01-02-100	2,365,795.68	
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	123,696.80	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Telephone Expenses	5-02-05-020	16,982.99	✓
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	✓
TOTALS		₱ 159,667,327.19	₱ 159,667,327.19

Certified Correct:


RUBY R. SINGSON
 Acting City Accountant