

**CITY OF NAGA**

**TRIAL BALANCE**

**TRUST FUND - 300**

As of September 30, 2016

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	36,835.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	92,186,614.04	
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	518,162.19	
Advances for Payroll	1-03-05-020	1,940.66	
Advances to Special Disbursing Officer	1-03-05-030	3,495,219.00	
Advances for Officers and Employees	1-03-05-040	269,381.30	
Due from Officers and Employees	1-03-06-020	3,528.10	
Due from Non-Government Organizations/Peoples Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,071.91	
Food Supplies for Distribution	1-04-02-010	258,630.00	
Drugs and Medicines for Distribution	1-04-02-030	80,010.00	
Property and Equipment for Distribution	1-04-02-090	1,128,558.50	
Advances to Contractors	1-05-01-010	606.48	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	7,892,898.80	
Construction in Progress-Buildings and Other Structures	1-07-10-030	16,245,106.78	
Accounts Payable	2-01-01-010		197,612.50
Due to Officers and Employees	2-01-01-020		1,000.00
Due to BIR	2-02-01-010		653,969.79
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		1,600.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		56,079,499.94
Due to GOCCs	2-02-01-060		29,621.68
Due to Other Funds	2-03-01-010		1,708,448.89
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		48,906,573.43
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		2,736,690.22
Other Payables	2-99-99-990		47,791,333.51
Transfers from GF of Unspent DRRMF	4-03-02-020	27,947,956.76	
Salaries and Wages - Casual/Contractual	5-01-01-020	1,440,542.70	
Honoraria	5-01-02-100	1,865,263.00	
Traveling Expenses - Local	5-02-01-010	423,926.25	
Traveling Expenses - Foreign	5-02-01-020	145,928.97	
Training Expenses	5-02-02-010	111,915.00	
Office Supplies Expenses	5-02-03-010	106,683.80	
Non-Accountable Forms Expenses	5-02-03-030	27,200.00	
Other Supplies and Materials Expenses	5-02-03-990	77,402.00	
Postage and Courier Services	5-02-05-010	1,891.00	
Telephone Expenses	5-02-05-020	56,212.49	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Research, Exploration and Development Expenses	5-02-07-020	2,555,641.12	
Extraordinary and Miscellaneous Expenses	5-02-10-030	132,664.66	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	228,710.00	
Fidelity Bond Premiums	5-02-16-020	11,250.00	
Printing and Publication Expenses	5-02-99-020	292,144.00	
Representation Expenses	5-02-99-030	109,770.61	
Rent Expenses	5-02-99-050	15,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,115,264.20	
Bank Charges	5-03-01-040	650.00	
<b>TOTALS</b>		<b>159,421,181.80</b>	<b>159,421,181.80</b>

Certified Correct:

*P. Tabinas 10/19/16*  
**PACIENCIA S.J. TABINAS**  
City Accountant