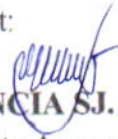


CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of September 30, 2017

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	₱ 39,000.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	90,441,041.00	
Accounts Receivable	1-03-01-010	16,632.25	
Due from National Government Agencies	1-03-03-010	865.56	
Due from Local Government Units	1-03-03-030	9,957.30	
Due from Other Funds	1-03-04-050	320,227.24	
Advances for Payroll	1-03-05-020	2,925,000.00	
Advances to Special Disbursing Officer	1-03-05-030	2,907,718.00	
Advances for Officers and Employees	1-03-05-040	313,213.18	
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	
Food Supplies for Distribution	1-04-02-010	258,630.00	
Welfare Goods for Distribution	1-04-02-020	878,736.00	
Drugs and Medicines for Distribution	1-04-02-030	178,010.00	
Medical, Dental and Laboratory Supplies for Distribution	1-04-02-040	184,397.99	
Agricultural and Marine Supplies for Distribution	1-04-02-050	67,440.00	
Property and Equipment for Distribution	1-04-02-090	1,229,279.50	
Other Supplies and Materials for Distribution	1-04-02-990	1,243,649.00	
Non-Accountable Forms Inventory	1-04-04-030	27,200.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	40,476.60	
Advances to Contractors	1-05-01-010	1,827,434.00	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	13,061,828.18	
Construction in Progress-Buildings and Other Structures	1-07-10-030	16,387,553.64	
Accounts Payable	2-01-01-010		₱ 452,417.36
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		310,836.40
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		5,100.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		60,901,871.78
Due to GOCCs	2-02-01-060		29,291.68
Due to Other Funds	2-03-01-010		6,079,852.71
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		23,904,964.66
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		3,086,683.83
Other Payables	2-99-99-990		39,972,198.62
Transfers from GF of Unspent DRRMF	4-03-02-020		13,217,374.95
Grants and Donations in Cash	4-04-02-010		5,226,591.60
Salaries and Wages - Casual/Contractual	5-01-01-020	1,590,287.14	
Honoraria	5-01-02-100	2,195,393.49	
Traveling Expenses - Local	5-02-01-010	298,553.16	
Training Expenses	5-02-02-010	263,800.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Office Supplies Expenses	5-02-03-010	89,728.00	
Non-Accountable Forms Expenses	5-02-03-030	98,000.00	
Welfare Goods Expenses	5-02-03-060	422,875.00	
Drugs and Medicines Expenses	5-02-03-070	626,084.40	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	27,665.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	503,006.46	
Other Supplies and Materials Expenses	5-02-03-990	574,835.92	
Telephone Expenses	5-02-05-020	9,215.89	
Extraordinary and Miscellaneous Expenses	5-02-10-030	1,125.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	983,000.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	213,174.00	
Transfers for Project/Equity Share/LGU Counterpart	5-02-15-020	800,000.00	
Taxes, Duties and Licenses	5-02-16-010	51,714.00	
Fidelity Bond Premiums	5-02-16-020	22,500.00	
Advertising Expenses	5-02-99-010	19,940.00	
Printing and Publication Expenses	5-02-99-020	19,848.00	
Representation Expenses	5-02-99-030	41,687.00	
Donations	5-02-99-080	11,490,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,214,306.33	
Bank Charges	5-03-01-040	100.00	
TOTALS		P 154,503,046.43	P 154,503,046.43

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 2/10/2014