

**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of September 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	176,909,333.75	
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	519,452.78	
Advances to Special Disbursing Officer	1-03-05-030	1,196,758.00	
Advances for Officers and Employees	1-03-05-040	258,081.89	
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	
Property and Equipment for Distribution	1-04-02-090	189,500.00	
Other Supplies and Materials for Distribution	1-04-02-990	79,550.00	
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	606.48	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	11,181,412.91	
Construction in Progress-Buildings and Other Structures	1-07-10-030	14,134,073.41	
Accounts Payable	2-01-01-010		P 2,195,363.33
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		150,922.73
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		4,135.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		71,922,705.00
Due to GOCCs	2-02-01-060		26,981.68
Due to Other Funds	2-03-01-010		5,327,616.66
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		55,328,387.52
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		4,356,847.11
Other Payables	2-99-99-990		65,644,787.13
Transfers from GF of Unspent DRRMF	4-03-02-020		1,940,532.49
Grants and Donations in Cash	4-04-02-010		4,202,052.82
Salaries and Wages - Casual/Contractual	5-01-01-020	215,422.23	
Honoraria	5-01-02-100	2,820,387.00	
Overtime and Night Pay	5-01-02-130	68,820.72	
Traveling Expenses - Local	5-02-01-010	68,571.47	
Training Expenses	5-02-02-010	1,380,838.00	
Office Supplies Expenses	5-02-03-010	144,887.35	
Drugs and Medicines Expenses	5-02-03-070	13,032.78	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	34,050.00	
Other Supplies and Materials Expenses	5-02-03-990	249,583.25	
Telephone Expenses	5-02-05-020	13,494.22	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	4,848.00	
Advertising Expenses	5-02-99-010	33,980.03	
Rent Expenses	5-02-99-050	12,700.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,075,970.26	
Bank Charges	5-03-01-040	6,000.00	
<b>TOTALS</b>		<b>₱ 212,320,195.21</b>	<b>₱ 212,320,195.21</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant 2/10/19