

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

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	₱ 137,645,421.45	
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	123,000.00	
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	
Welfare Goods for Distribution	1-04-02-020	73,500.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,232,840.00	
Office Supplies Inventory	1-04-04-010	77,400.00	
Animal/Zoological Supplies Inventory	1-04-04-040	85,100.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	4,209,243.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	1,161,500.00	
Other Supplies and Materials Inventory	1-04-04-990	250,470.00	
Advances to Contractors	1-05-01-010	1,190,111.97	
Other Prepayments	1-05-01-990	5,668.20	
Disaster Response and Rescue Equipment	1-07-05-090	4,690,000.00	
Construction in Progress-Infrastructure Assets	1-07-10-020	10,393,386.88	
Construction in Progress-Buildings and Other Structures	1-07-10-030	23,244,424.07	
Other Property, Plant and Equipment	1-07-99-990	12,750.00	
Accounts Payable	2-01-01-010		₱ 504,485.03
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		708,249.21
Due to Pag-IBIG	2-02-01-030		4,035.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		56,314,558.13
Due to GOCCs	2-02-01-060		17,351.68
Due to Other Funds	2-03-01-010		22,245,815.59
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		44,337,271.51
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		4,759,021.56
Other Payables	2-99-99-990		57,674,230.05
Transfers from GF of Unspent DRRMF	4-03-02-020		7,750,335.85
Grants and Donations in Cash	4-04-02-010		4,328,000.05
Salaries and Wages - Casual/Contractual	5-01-01-020	207,007.37	
Honoraria	5-01-02-100	1,821,520.36	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Overtime and Night Pay	5-01-02-130	44,451.64	
Traveling Expenses - Local	5-02-01-010	59,286.00	
Training Expenses	5-02-02-010	575,048.00	
Office Supplies Expenses	5-02-03-010	14,197.00	
Welfare Goods Expenses	5-02-03-060	153,400.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	385,250.00	
Other Supplies and Materials Expenses	5-02-03-990	2,984,796.40	
Telephone Expenses	5-02-05-020	21,467.13	
Internet Subscription Expenses	5-02-05-030	23,000.00	
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	
Repairs and Maintenance - Transportation and Equipment	5-02-13-060	24,815.00	
Advertising Expenses	5-02-99-010	49,000.00	
Representation Expenses	5-02-99-030	87.14	
Rent Expenses	5-02-99-050	482,250.00	
Donations	5-02-99-080	2,123,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	2,521,713.05	
TOTALS		₱ 199,860,922.63	₱ 199,860,922.63

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant *10/19/12*