


**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2020**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	P 104,686,305.10	
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	40,803,209.83	
Advances to Special Disbursing Officer	1-03-05-030	2,001,226.50	
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	266,150.00	
Other Supplies and Materials for Distribution	1-04-02-990	994,840.00	
Office Supplies Inventory	1-04-04-010	124,160.00	
Animal/Zoological Supplies Inventory	1-04-04-040	55,500.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	1,774,073.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	1,161,500.00	
Other Supplies and Materials Inventory	1-04-04-990	173,857.00	
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	7,071,001.11	
Construction in Progress-Buildings and Other Structures	1-07-10-030	1,185,999.18	
Accounts Payable	2-01-01-010		P 5,488,135.78
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		328,454.86
Due to Pag-IBIG	2-02-01-030		4,635.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		68,874,249.31
Due to GOCCs	2-02-01-060		11,591.68
Due to Other Funds	2-03-01-010		29,367,344.64
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		25,380,570.28
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		4,923,707.13
Other Payables	2-99-99-990		25,578,254.00
Transfers from GF of Unspent DRRMF	4-03-02-020		17,695,769.05
Grants and Donations in Cash	4-04-02-010		6,405,806.14
Salaries and Wages - Casual/Contractual	5-01-01-020	324,338.52	
Honoraria	5-01-02-100	3,609,732.02	
Overtime and Night Pay	5-01-02-130	44,451.64	
Traveling Expenses - Local	5-02-01-010	100,708.00	
Training Expenses	5-02-02-010	575,048.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Office Supplies Expenses	5-02-03-010	27,377.00	
Welfare Goods Expenses	5-02-03-060	153,400.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	3,146,550.00	
Other Supplies and Materials Expenses	5-02-03-990	8,219,449.60	
Telephone Expenses	5-02-05-020	33,959.12	
Internet Subscription Expenses	5-02-05-030	28,000.00	
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	
Transportation and Delivery Expenses	5-02-99-040	6,800.00	
Rent Expenses	5-02-99-050	881,850.00	
Donations	5-02-99-080	2,760,400.00	
Other Maintenance and Operating Expenses	5-02-99-990	3,527,562.34	
<b>TOTALS</b>		<b>₱ 185,276,086.84</b>	<b>₱ 185,276,086.84</b>

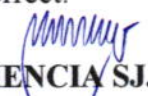
Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant *g-h/m*

**CITY OF NAGA**  
**POST CLOSING TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2020**

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Advances for Officers and Employees	1-03-05-040	104,628.89	
Due from Non-Government Organizations/Peoples 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	
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<b>TOTALS</b>		<b>₱ 161,174,511.65</b>	<b>₱ 161,174,511.65</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant 