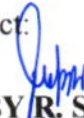


**CITY OF NAGA**  
**TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of September 30, 2021**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	₱ 122,677,985.45	
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	253,894.79	
Advances to Special Disbursing Officer	1-03-05-030	950,440.00	
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	825,150.00	
Other Supplies and Materials for Distribution	1-04-02-990	994,840.00	
Office Supplies Inventory	1-04-04-010	114,560.00	
Non-Accountable Forms Inventory	1-04-04-030	37,900.00	
Animal/Zoological Supplies Inventory	1-04-04-040	42,000.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	1,108,628.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	381,500.00	
Other Supplies and Materials Inventory	1-04-04-990	105,307.00	
Advances to Contractors	1-05-01-010	3,107,516.24	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	24,104,008.25	
Construction in Progress-Buildings and Other Structures	1-07-10-030	1,185,999.18	
Accounts Payable	2-01-01-010		₱ 554,453.04
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		435,504.57
Due to Pag-IBIG	2-02-01-030		4,935.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		73,251,110.59
Due to GOCCs	2-02-01-060		12,761.68
Due to Other Funds	2-03-01-010		17,580,048.43
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		34,832,191.61
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		5,563,598.36
Other Payables	2-99-99-990		23,313,640.11
Transfers from GF of Unspent DRRMF	4-03-02-020		773,439.00
Grants and Donations in Cash	4-04-02-010		4,208,878.25
Salaries and Wages - Casual/Contractual	5-01-01-020	24,642.20	
Honoraria	5-01-02-100	3,978,593.65	
Office Supplies Expenses	5-02-03-010	47,267.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	670,600.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Other Supplies and Materials Expenses	5-02-03-990	140,366.80	
Telephone Expenses	5-02-05-020	26,972.60	
Representation Expenses	5-02-99-030	16,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	75,475.00	
Bank Charges	5-03-01-040	2,400.00	
<b>TOTALS</b>		<b>₱ 161,748,129.61</b>	<b>₱ 161,748,129.61</b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant