



CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

Trust Fund
City Government of Naga

Trial Balance

As of June 30, 2022

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	824,252.76	
Cash in Bank - Local Currency, Current Account	10102010	89,572,679.24	
Accounts Receivable	10301010	18,794.30	
Due from National Government Agencies	10303010	865.56	
Due from Local Government Units	10303030	4,557.30	
Due from Other Funds	10304050	2,382,347.41	
Advances to Special Disbursing Officer	10305030	1,480.00	
Advances to Officers and Employees	10305040	104,628.89	
Due from Non-Government Organizations/People's Organizations	10306030	500,000.00	
Other Receivables	10306990	82,050.00	
Welfare Goods for Distribution	10402020	73,500.00	
Agricultural and Marine Supplies for Distribution	10402050	825,150.00	
Other Supplies and Materials for Distribution	10402990	994,840.00	
Office Supplies Inventory	10404010	165,590.78	
Accountable Forms, Plates and Stickers Inventory	10404020	90,000.00	
Non-Accountable Forms Inventory	10404030	759,445.00	
Drugs and Medicines Inventory	10404060	360,421.20	
Medical, Dental and Laboratory Supplies Inventory	10404070	953,603.00	
Chemical and Filtering Supplies Inventory	10404120	431,108.00	
Other Supplies and Materials Inventory	10404990	172,327.00	
Advances to Contractors	10501010	18,292,744.85	
Other Prepayments	10501990	5,668.20	
Construction in Progress - Infrastructure Assets	10710020	32,640,646.85	
Construction in Progress - Buildings and Other Structures	10710030	1,185,999.18	
Accounts Payable	20101010		1,222,805.78
Due to Officers and Employees	20101020		1,031.00
Due to BIR	20201010		264,055.65
Due to Pag-IBIG	20201030		3,835.90
Due to PhilHealth	20201040		985.60
Due to NGAs	20201050		54,194,463.53
Due to GOCCs	20201060		10,871.68
Due to Other Funds	20301010		22,728,930.69
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		43,537,856.80
Bail Bonds Payable	20401030		1,215,551.47
Guaranty/Security Deposits Payable	20401040		7,796,397.88
Other Payables	29999990		19,465,913.54
Transfers from General Fund of Unspent DRRMF	40302020		36,000.00
Grants and Donations in Cash	40402010		2,275,072.30
Honoraria	50102100	2,191,468.30	
Traveling Expenses - Local	50201010	12,900.00	
Training Expenses	50202010	54,720.00	
Office Supplies Expenses	50203010	36,000.00	
Telephone Expenses	50205020	15,984.00	
TOTAL		152,753,771.82	152,753,771.82

Certified Correct :

RUBY SINGSON

Acting City Accountant

Accounting Office