

CITY OF NAGA

TRIAL BALANCE


TRUST FUND - 300

A of March 31, 2023

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	₱ 26,485.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	105,780,477.78	
Accounts Receivable	1-03-01-010	18,794.30	
Loans Receivable - Others	1-03-01-990	1,521,000.00	
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	68,353,673.80	
Advances for Payroll	1-03-05-020	19,096.78	
Advances to Special Disbursing Officer	1-03-05-030	1,480.00	
Advances for Officers and Employees	1-03-05-040	104,628.89	
Other Receivables	1-03-06-990	82,050.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,205,590.00	
Office Supplies Inventory	1-04-04-010	215,315.78	
Accountable Forms, Plates & Stickers	1-04-04-020	90,000.00	
Non-Accountable Forms Inventory	1-04-04-030	759,445.00	
Drugs and Medicines Inventory	1-04-04-060	360,421.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	2,502,795.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	81,108.00	
Other Supplies and Materials Inventory	1-04-04-990	567,489.00	
Advances to Contractors	1-05-01-010	6,452,427.09	
Other Prepayments	1-05-01-990	5,668.20	
Communication Equipment	1-07-05-070	103,987.00	
Construction in Progress-Infrastructure Assets	1-07-10-020	47,426,804.92	
Construction in Progress-Buildings and Other Structures	1-07-10-030	57,921,698.01	
Accounts Payable	2-01-01-010		₱ 2,420,288.77
Due to Officers and Employees	2-01-01-020		1,284.50
Due to BIR	2-02-01-010		2,178,343.78
Due to Pag-IBIG	2-02-01-030		4,735.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		91,881,777.00
Due to GOCCs	2-02-01-060		13,721.68
Due to Other Funds	2-03-01-010		30,775,283.58
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		115,763,139.25
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		12,794,713.64
Other Payables	2-99-99-990		36,556,033.44
Transfers from General Fund of Unspent DRRMF	40302020		1,516,585.00
Grants and Donations in Cash	40402010		1,928,815.22
Salaries and Wages - Casual/Contractual	5-01-01-020	91,903.22	
Honoraria	5-01-02-100	680,500.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Traveling Expenses - Local	5-02-01-010	4,890.00	
Training Expenses	5-02-02-010	46,887.00	
Office Supplies Expenses	5-02-03-010	3,855.00	
Welfare Goods Expenses	5-02-03-060	73,500.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,200.00	
Chemical and Filtering Supplies Expenses	5-02-03-130	350,000.00	
Other Supplies and Materials Expenses	5-02-03-990	937,130.00	
Postage and Courier Services	5-02-05-010	120.00	
Prizes	5-02-06-020	50,000.00	
Repairs and Maintenance - Transportation and Equipment	5-02-13-060	47,200.00	
Subsidy to Other Funds	5-02-14-060	100,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,058,215.00	
TOTALS		P 297,051,258.83	P 297,051,258.83

Certified Correct.



RUBY R. SINGSON
Acting City Accountant