



# CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

## Trust Fund City Government of Naga

### Trial Balance

As of September 30, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	101,833.34	
Cash in Bank - Local Currency, Current Account	10102010	164,788,549.85 ✓	
Accounts Receivable	10301010	18,794.30 ✓	
Loans Receivable - Others	10301990	3,723,116.65	
Due from National Government Agencies	10303010	865.56 ✓	
Due from Local Government Units	10303030	4,557.30 ✓	
Due from Other Funds	10304050	2,420,792.51 ✓	
Advances to Special Disbursing Officer	10305030	1,480.00 ✓	
Advances to Officers and Employees	10305040	115,828.89 ✓	
Other Receivables	10306990	82,050.00 ✓	
Other Supplies and Materials for Distribution	10402990	1,205,590.00	
Office Supplies Inventory	10404010	255,540.78	
Accountable Forms, Plates and Stickers Inventory	10404020	90,000.00	
Non-Accountable Forms Inventory	10404030	759,445.00	
Drugs and Medicines Inventory	10404060	1,034,045.00	
Medical, Dental and Laboratory Supplies Inventory	10404070	3,027,795.00	
Chemical and Filtering Supplies Inventory	10404120	81,108.00	
Other Supplies and Materials Inventory	10404990	1,704,552.00	
Advances to Contractors	10501010	1,835,162.95 ✓	
Other Prepayments	10501990	5,668.20 ✓	
Communication Equipment	10705070	103,987.00	
Construction in Progress - Infrastructure Assets	10710020	7,526,004.09	
Construction in Progress - Buildings and Other Structures	10710030	94,179,994.71	
Accounts Payable	20101010		566,020.46 ✓
Due to Officers and Employees	20101020		1,284.50 ✓
Due to BIR	20201010		5,380,981.65 ✓
Due to Pag-IBIG	20201030		3,935.90 ✓
Due to PhilHealth	20201040		985.60 ✓
Due to NGAs	20201050		113,706,918.12 ✓
Due to GOCCs	20201060		11,431.68 ✓
Due to Other Funds	20301010		32,742,843.61 ✓
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		70,880,736.64 ✓
Bail Bonds Payable	20401030		1,215,551.47 ✓
Guaranty/Security Deposits Payable	20401040		11,379,784.86 ✓
Other Deferred Credits	20501990		1,724,116.65 ✓
Other Payables	29999990		45,452,169.99 ✓
Transfers from General Fund of Unspent DRRMF	40302020		6,360,121.84
Grants and Donations in Cash	40402010		6,725,110.19
Salaries and Wages - Casual/Contractual	50101020	192,096.78	
Honoraria	50102100	6,111,696.97	
Traveling Expenses - Local	50201010	92,367.00	
Training Expenses	50202010	923,119.00	
Office Supplies Expenses	50203010	47,450.00	
Medical, Dental and Laboratory Supplies Expenses	50203080	3,582,180.00	
Other Supplies and Materials Expenses	50203990	966,815.84	
Telephone Expenses	50205020	9,985.00	
Repairs and Maintenance - Transportation Equipment	50213060	5,500.00	
Advertising Expenses	50299010	23,520.00	
Representation Expenses	50299030	30,000.00	
Donations	50299080	40,000.00	
Other Maintenance and Operating Expenses	50299990	1,060,501.44	



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**Trust Fund  
City Government of Naga  
Trial Balance**

**As of September 30, 2023**

Account Title	Account Code	Debit	Credit
<b>TOTAL</b>		<b>296,151,993.16</b>	<b>296,151,993.16</b>

Certified Correct :

**RUBY SINGSON**  
Acting City Accountant  
Accounting Office