

CITY GOVERNMENT OF NAGA
J. Miranda Avenue, Concepcion Pequeña, Naga City

Trust Fund
City Government of Naga

Trial Balance
As of September 30, 2024

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	73,742.00	
Cash in Bank - Local Currency, Current Account	10102010	223,990,309.13	
Accounts Receivable	10301010	18,794.30	
Loans Receivable - Others	10301990	6,328,512.66	
Due from National Government Agencies	10303010	865.56	
Due from Local Government Units	10303030	4,557.30	
Due from Other Funds	10304050	2,390,097.41	
Advances for Payroll	10305020	6,950.00	
Advances to Special Disbursing Officer	10305030	1,480.00	
Advances to Officers and Employees	10305040	336,207.53	
Other Receivables	10306990	82,050.00	
Food Supplies for Distribution	10402010	7,309,709.70	
Other Supplies and Materials for Distribution	10402990	244,500.00	
Office Supplies Inventory	10404010	306,840.78	
Accountable Forms, Plates and Stickers Inventory	10404020	90,000.00	
Non-Accountable Forms Inventory	10404030	759,445.00	
Food Supplies Inventory	10404050	1,386,000.00	
Drugs and Medicines Inventory	10404060	5,921,647.30	
Medical, Dental and Laboratory Supplies Inventory	10404070	4,391,410.00	
Chemical and Filtering Supplies Inventory	10404120	81,108.00	
Construction Materials Inventory	10404130	73,638.00	
Other Supplies and Materials Inventory	10404990	4,999,661.00	
Advances to Contractors	10501010	606.48	
Other Prepayments	10501990	5,668.20	
Construction in Progress - Infrastructure Assets	10710020	6,330,916.44	
Construction in Progress - Buildings and Other Structures	10710030	117,426,813.46	
Accounts Payable	20101010		3,209,925.92
Due to Officers and Employees	20101020		1,284.50
Due to Pag-IBIG	20201030		4,335.90
Due to PhilHealth	20201040		985.60
Due to NGAs	20201050		208,580,471.26
Due to GOCCs	20201060		11,431.68
Due to Other Funds	20301010		43,108,611.44
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		48,360,730.80

Account Title	Account Code	Debit	Credit
Bail Bonds Payable	20401030		1,215,551.47
Guaranty/Security Deposits Payable	20401040		11,452,313.37
Other Deferred Credits	20501990		4,329,512.66
Other Payables	29999990		62,286,375.65
Transfers from General Fund of Unspent DRRMF	40302020		5,310,124.55
Grants and Donations in Cash	40402010		2,215,365.96
Grants and Donations in Kind	40402020		4,888,151.59
Salaries and Wages - Casual/Contractual	50101020	24,000.00	
Honoraria	50102100	2,184,700.00	
Overtime and Night Pay	50102130	6,665.96	
Traveling Expenses - Local	50201010	75,543.22	
Training Expenses	50202010	2,721,106.27	
Office Supplies Expenses	50203010	44,050.19	
Drugs and Medicines Expenses	50203070	428,530.04	
Medical, Dental and Laboratory Supplies Expenses	50203080	1,221,931.52	
Other Supplies and Materials Expenses	50203990	686,390.00	
Telephone Expenses	50205020	17,982.00	
Other Professional Services	50211990	19,220.00	
Repairs and Maintenance - Infrastructure Assets	50213030	27,798.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	993,913.10	
Repairs and Maintenance - Machinery and Equipment	50213050	194,000.00	
Repairs and Maintenance - Transportation Equipment	50213060	38,295.00	
Fidelity Bond Premiums	50216020	3,375.00	
Advertising Expenses	50299010	150,386.50	
Printing and Publication Expenses	50299020	22,450.00	
Representation Expenses	50299030	12,000.00	
Rent Expenses	50299050	263,000.00	
Other Maintenance and Operating Expenses	50299990	3,272,905.30	
Bank Charges	50301040	5,400.00	
TOTAL		394,975,172.35	394,975,172.35

Certified Correct :


RUBY SINGSON
 Acting City Accountant