



CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

Trust Fund City Government of Naga

Trial Balance

As of March 31, 2024

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102010	258,190,638.59	
Accounts Receivable	10301010	18,794.30	
Loans Receivable - Others	10301990	5,330,559.65	
Due from National Government Agencies	10303010	865.56	
Due from Local Government Units	10303030	4,557.30	
Due from Other Funds	10304050	2,550,097.41	
Advances for Payroll	10305020	389,875.00	
Advances to Special Disbursing Officer	10305030	1,480.00	
Advances to Officers and Employees	10305040	104,628.89	
Other Receivables	10306990	82,050.00	
Food Supplies for Distribution	10402010	3,676,184.14	
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	
Drugs and Medicines Inventory	10404060	5,872,147.30	
Medical, Dental and Laboratory Supplies Inventory	10404070	4,156,884.00	
Chemical and Filtering Supplies Inventory	10404120	81,108.00	
Construction Materials Inventory	10404130	73,638.00	
Other Supplies and Materials Inventory	10404990	4,296,078.00	
Advances to Contractors	10501010	474,321.48	
Other Prepayments	10501990	5,668.20	
Construction in Progress - Infrastructure Assets	10710020	6,330,916.44	
Construction in Progress - Buildings and Other Structures	10710030	109,765,207.13	
Accounts Payable	20101010		4,374,475.41
Due to Officers and Employees	20101020		1,284.50
Due to Pag-IBIG	20201030		3,935.90
Due to PhilHealth	20201040		985.60
Due to NGAs	20201050		240,699,572.83
Due to GOCCs	20201060		11,431.68
Due to Other Funds	20301010		37,063,594.24
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		58,395,199.77
Bail Bonds Payable	20401030		1,215,551.47
Guaranty/Security Deposits Payable	20401040		13,058,510.00
Other Deferred Credits	20501990		3,331,559.65
Other Payables	29999990		44,650,384.12
Transfers from General Fund of Unspent DRRMF	40302020		2,713,460.05
Grants and Donations in Cash	40402010		403,665.96
Grants and Donations in Kind	40402020		2,329,361.10
Honoraria	50102100	415,000.00	
Overtime and Night Pay	50102130	6,665.96	
Traveling Expenses - Local	50201010	43,331.09	
Training Expenses	50202010	783,699.91	
Office Supplies Expenses	50203010	14,050.19	
Drugs and Medicines Expenses	50203070	109,822.04	
Medical, Dental and Laboratory Supplies Expenses	50203080	680,341.52	
Other Supplies and Materials Expenses	50203990	460,070.00	
Repairs and Maintenance - Infrastructure Assets	50213030	27,798.00	
Repairs and Maintenance - Buildings and Other Structures	50213040	993,913.10	
Repairs and Maintenance - Transportation Equipment	50213060	30,050.00	
Advertising Expenses	50298010	148,266.50	
Printing and Publication Expenses	50299020	22,450.00	
Rent Expenses	50299050	225,000.00	
Other Maintenance and Operating Expenses	50299990	1,486,028.80	



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**Trust Fund
City Government of Naga**

Trial Balance

As of March 31, 2024

	Account Title	Account Code	Debit	Credit
	TOTAL		408,252,972.28	408,252,972.28

Certified Correct :

RUBY SINGSON
Acting City Accountant
Accounting Office