

CITY GOVERNMENT OF NAGA

J. Miranda Avenue, Concepcion Pequeña, Naga City

Trust Fund City Government of Naga


Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	37,825.00	
Cash in Bank - Local Currency, Current Account	10102010	222,224,851.73	
Accounts Receivable	10301010	18,794.30	
Loans Receivable - Others	10301990	7,913,873.66	
Due from National Government Agencies	10303010	865.56	
Due from Local Government Units	10303030	4,557.30	
Due from Other Funds	10304050	4,580,983.32	
Advances for Payroll	10305020	3,000.00	
Advances to Special Disbursing Officer	10305030	610,307.80	
Advances to Officers and Employees	10305040	357,107.53	
Other Receivables	10306990	82,050.00	
Food Supplies for Distribution	10402010	17,481,007.70	
Welfare Goods for Distribution	10402020	7,240,033.20	
Other Supplies and Materials for Distribution	10402990	474,150.00	
Office Supplies Inventory	10404010	646,281.78	
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	12,679,081.80	
Medical, Dental and Laboratory Supplies Inventory	10404070	9,153,360.45	
Chemical and Filtering Supplies Inventory	10404120	425,508.00	
Construction Materials Inventory	10404130	73,638.00	
Other Supplies and Materials Inventory	10404990	454,791.86	
Semi-Expendable Office Equipment	10405020	32,320.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	212,600.00	
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		2,557,911.23
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		214,666,152.31
Due to GOCCs	20201060		11,431.68
Due to Other Funds	20301010		47,229,543.32

Account Title	Account Code	Debit	Credit
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		56,977,007.69
Bail Bonds Payable	20401030		1,209,551.47
Guaranty/Security Deposits Payable	20401040		6,509,107.03
Other Deferred Credits	20501990		5,914,873.66
Other Payables	29999990		75,624,254.18
Transfers from General Fund of Unspent DRRMF	40302020		3,248,121.22
Grants and Donations in Cash	40402010		2,325,825.70
Grants and Donations in Kind	40402020		1,317,110.43
Honoraria	50102100	2,257,825.70	
Training Expenses	50202010	123,941.22	
Non-Accountable Forms Expenses	50203030	18,000.00	
Medical, Dental and Laboratory Supplies Expenses	50203080	750,268.30	
Semi-Expendable Machinery and Equipment Expenses	50203210	63,310.00	
Other Supplies and Materials Expenses	50203990	430,374.00	
Other Professional Services	50211990	68,000.00	
Repairs and Maintenance - Infrastructure Assets	50213030	104,700.00	
Repairs and Maintenance - Transportation Equipment	50213060	6,500.00	
Advertising Expenses	50299010	23,000.00	
Donations	50299080	962,000.00	
Other Maintenance and Operating Expenses	50299990	2,082,538.13	
Bank Charges	50301040	600.00	
TOTAL		417,597,495.92	417,597,495.92

Certified Correct :


RUBY SINGSON
 City Accountant
 City Accounting Office