

**NAGA CITY  
TRIAL BALANCE**

**TRUST FUND: 300  
As of JUNE 30, 2015**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	2,590.00	
Cash-Disbursing Officers	103	849,811.00	
Cash in Bank-Local Currency, Current Account	111	77,094,578.10	
Cash in Bank-Local Currency, Savings Account	112	24,704,778.39	
Accounts Receivable	121	16,611.42	
Due from Officers and Employees	123	366,136.41	
Due from NGAs	136	865.56	
Due from LGUs	138	22,457.30	
Due from NGOs / POs	139	1,190,000.00	
Due from Other Funds	144	92,671.35	
Other Receivables	149	82,071.91	
Advances to Contractors	181	894,892.16	
Other Prepaid Expenses	185	5,668.20	
Guaranty Deposits	186	10,000.00	
Construction in Progress-Agency Asset	264	7,534,750.00	
Construction in Progress-Roads, Bridges and Highways	266	2,383,631.07	
Construction in Progress- Ports, Lighthouses and Harbours	268	16,562,528.79	
Construction in Progress-Irrigation, Canals and Laterals	270	412,181.22	
Construction in Progress-Other Public Infrastructures	273	870,000.00	
Due to BIR	412		128,402.54
Due to GSIS	413		2,294.77
Due to PAG-IBIG	414		2,200.00
Due to PHILHEALTH	415		985.60
Due to Other NGAs	416		79,598,801.15
Due to GOCCs	417		4,871.68
Due to Other Funds	424		942,667.39
Guaranty Deposit Payable	426		269,480.38
Performance/Bidders/Bail Bonds Payable	427		3,365,280.13
Other Payables	439		48,781,239.24
<b>TOTALS</b>		<b>133,096,222.88</b>	<b>133,096,222.88</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
 City Accountant *W. 7/1/15*