

CITY OF NAGA
TRIAL BALANCE
TRUST FUND - 300
As of June 30, 2017

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	₱ 72,824.73	
Cash in Bank-Local Currency, Current Account	1-01-02-010	87,330,451.74	
Accounts Receivable	1-03-01-010	16,611.42	
Due from National Government Agencies	1-03-03-010	865.56	
Due from Local Government Units	1-03-03-030	20,457.30	
Due from Other Funds	1-03-04-050	436,130.63	
Advances for Payroll	1-03-05-020	778,500.00	
Advances to Special Disbursing Officer	1-03-05-030	1,630,525.90	
Advances for Officers and Employees	1-03-05-040	381,796.30	
Due from Officers and Employees	1-03-06-020	5,328.10	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,071.91	
Food Supplies for Distribution	1-04-02-010	526,030.00	
Welfare Goods for Distribution	1-04-02-020	878,736.00	
Drugs and Medicines for Distribution	1-04-02-030	178,010.00	
Medical, Dental and Laboratory Supplies for Distribution	1-04-02-040	184,397.99	
Agricultural and Marine Supplies for Distribution	1-04-02-050	67,440.00	
Property and Equipment for Distribution	1-04-02-090	1,128,558.50	
Other Supplies and Materials for Distribution	1-04-02-990	1,243,649.00	
Non-Accountable Forms Inventory	1-04-04-030	27,200.00	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	40,476.60	
Advances to Contractors	1-05-01-010	1,100,106.48	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	12,059,935.93	
Construction in Progress-Buildings and Other Structures	1-07-10-030	14,337,273.07	
Accounts Payable	2-01-01-010		₱ 744,448.16
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		449,123.52
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		3,600.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		56,566,739.19
Due to GOCCs	2-02-01-060		22,361.68
Due to Other Funds	2-03-01-010		2,140,468.63
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		23,932,284.66
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		3,010,893.21
Other Payables	2-99-99-990		35,724,553.47
Transfers from GF of Unspent DRRMF	4-03-02-020		13,710,137.19
Grants and Donations in Cash	4-04-02-010		3,884,950.53
Salaries and Wages - Casual/Contractual	5-01-01-020	1,001,988.72	
Honoraria	5-01-02-100	1,642,256.74	
Traveling Expenses - Local	5-02-01-010	272,753.40	
Training Expenses	5-02-02-010	261,300.00	
Office Supplies Expenses	5-02-03-010	65,984.00	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Non-Accountable Forms Expenses	5-02-03-030	93,000.00	
Welfare Goods Expenses	5-02-03-060	422,875.00	
Drugs and Medicines Expenses	5-02-03-070	626,084.40	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	8,020.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	503,006.46	
Other Supplies and Materials Expenses	5-02-03-990	510,850.92	
Telephone Expenses	5-02-05-020	1,800.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	983,000.00	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	213,174.00	
Transfers for Project/Equity Share/LGU Counterpart	5-02-15-020	800,000.00	
Taxes, Duties and Licenses	5-02-16-010	51,714.00	
Advertising Expenses	5-02-99-010	16,100.00	
Printing and Publication Expenses	5-02-99-020	19,848.00	
Representation Expenses	5-02-99-030	16,855.00	
Donations	5-02-99-080	9,774,500.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,187,167.08	
Bank Charges	5-03-01-040	100.00	
TOTALS		₱ 141,505,423.08	₱ 141,505,423.08

Certified Correct:


PACIENCIA S. TABINAS
City Accountant *2/11/14*