

CITY OF NAGA
POST CLOSING TRIAL BALANCE
TRUST FUND - 300
As of December 31, 2016

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	5,000.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	88,157,412.80	
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	17,660,055.81	
Advances for Payroll	1-03-05-020	1,940.56	
Advances to Special Disbursing Officer	1-03-05-030	3,466,219.00	
Advances for Officers and Employees	1-03-05-040	268,886.30	
Due from Officers and Employees	1-03-06-020	3,528.10	
Due from Non-Government Organizations/Peoples 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	258,630.00	
Drugs and Medicines for Distribution	1-04-02-030	80,010.00	
Property and Equipment for Distribution	1-04-02-090	1,128,558.50	
Advances to Contractors	1-05-01-010	293,733.30	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	8,184,492.78	
Construction in Progress-Buildings and Other Structures	1-07-10-030	15,545,852.96	
Accounts Payable	2-01-01-010		151,112.50
Due to Officers and Employees	2-01-01-020		1,000.00
Due to BIR	2-02-01-010		766,097.85
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		2,700.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		52,994,468.39
Due to GOCCs	2-02-01-060		10,481.68
Due to Other Funds	2-03-01-010		1,993,771.30
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		37,719,711.85
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		3,169,656.42
Other Payables	2-99-99-990		37,556,162.67
TOTALS		135,679,994.50	135,679,994.50

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant 