

**CITY OF NAGA**  
**POST CLOSING TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2017**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	₱ 10,000.00	
Cash in Bank-Local Currency, Current Account	1-01-02-010	103,582,023.16	
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	4,557.30	
Due from Other Funds	1-03-04-050	36,509,513.59	
Advances to Special Disbursing Officer	1-03-05-030	3,161,218.00	
Advances for Officers and Employees	1-03-05-040	194,237.89	
Due from Officers and Employees	1-03-06-020	200.00	
Due from Non-Government Organizations/Peoples Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,050.00	
Food Supplies for Distribution	1-04-02-010	258,630.00	
Welfare Goods for Distribution	1-04-02-020	503,736.00	
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	1,229,279.50	
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	1,382,054.00	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	14,538,193.65	
Construction in Progress-Buildings and Other Structures	1-07-10-030	18,275,803.64	
Accounts Payable	2-01-01-010		₱ 454,507.36
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		304,383.74
Due to GSIS	2-02-01-020		2,294.77
Due to Pag-IBIG	2-02-01-030		6,200.00
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		68,232,217.23
Due to GOCCs	2-02-01-060		16,091.68
Due to Other Funds	2-03-01-010		4,501,076.49
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		57,551,090.83
Bail Bonds Payable	2-04-01-030		1,311,551.47
Guaranty/Security Deposits Payable	2-04-01-040		3,094,365.83
Other Payables	2-99-99-990		46,520,019.50
<b>TOTALS</b>		<b>₱ 181,995,815.50</b>	<b>₱ 181,995,815.50</b>

Certified Correct:

*Paciencia S.J. Tabinas*  
**PACIENCIA S.J. TABINAS**  
City Accountant *2/12/18*