


**CITY OF NAGA**  
**POST CLOSING TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2019**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash Local Treasury	1-01-01-010	P 77,243.30	
Cash in Bank-Local Currency, Current Account	1-01-02-010	165,769,826.14	
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	21,462,770.45	
Advances to Special Disbursing Officer	1-03-05-030	395,148.00	
Advances for Officers and Employees	1-03-05-040	125,641.89	
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	
Office Supplies Inventory	1-04-04-010	8,722.00	
Drugs and Medicines Inventory	1-04-04-060	88,252.20	
Other Supplies and Materials Inventory	1-04-04-990	191,593.00	
Advances to Contractors	1-05-01-010	1,109,431.23	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	9,341,751.44	
Construction in Progress-Buildings and Other Structures	1-07-10-030	22,060,717.64	
Accounts Payable	2-01-01-010		P 500,682.07
Due to Officers and Employees	2-01-01-020		1,031.00
Due to BIR	2-02-01-010		85,490.47
Due to Pag-IBIG	2-02-01-030		6,077.44
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		69,724,901.11
Due to GOCCs	2-02-01-060		10,871.68
Due to Other Funds	2-03-01-010		16,260,692.92
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		71,177,640.34
Bail Bonds Payable	2-04-01-030		1,215,551.47
Guaranty/Security Deposits Payable	2-04-01-040		5,337,775.31
Other Payables	2-99-99-990		56,919,350.36
<b>TOTALS</b>		<b>P 221,241,049.77</b>	<b>P 221,241,049.77</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant *12/31/19*