


**CITY OF NAGA**  
**POST CLOSING TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2022**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	P 103,712,814.15	
Accounts Receivable	1-03-01-010	18,794.30	
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	76,043,729.30	
Advances to Special Disbursing Officer	1-03-05-030	51,480.00	
Advances for Officers and Employees	1-03-05-040	116,908.89	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,050.00	
Welfare Goods for Distribution	1-04-02-020	73,500.00	
Agricultural and Marine Supplies for Distribution	1-04-02-050	825,150.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,205,590.00	
Office Supplies Inventory	1-04-04-010	165,590.78	
Accountable Forms, Plates & Stickers	1-04-04-020	90,000.00	
Non-Accountable Forms Inventory	1-04-04-030	759,445.00	
Drugs and Medicines Inventory	1-04-04-060	360,421.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	953,603.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	431,108.00	
Other Supplies and Materials Inventory	1-04-04-990	899,927.00	
Advances to Contractors	1-05-01-010	9,727,713.58	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	47,426,804.92	
Construction in Progress-Buildings and Other Structures	1-07-10-030	36,087,774.23	
Accounts Payable	2-01-01-010		P 1,455,604.46
Due to Officers and Employees	2-01-01-020		1,284.50
Due to Pag-IBIG	2-02-01-030		4,135.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		92,750,630.32
Due to GOCCs	2-02-01-060		12,041.68
Due to Other Funds	2-03-01-010		27,212,707.02
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		117,279,724.25
Bail Bonds Payable	2-04-01-030		1,251,551.47
Guaranty/Security Deposits Payable	2-04-01-040		12,829,771.66
Other Payables	2-99-99-990		26,745,058.55
<b>TOTALS</b>		<b>P 279,543,495.41</b>	<b>P 279,543,495.41</b>

Certified Correct:


  
**RUBY R. SINGSON**  
Acting City Accountant

**CITY OF NAGA**  
**PRE-CLOSING TRIAL BALANCE**  
**TRUST FUND - 300**  
**As of December 31, 2022**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Bank-Local Currency, Current Account	1-01-02-010	₱ 103,712,814.15	
Accounts Receivable	1-03-01-010	18,794.30	
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	76,043,729.30	
Advances to Special Disbursing Officer	1-03-05-030	51,480.00	
Advances for Officers and Employees	1-03-05-040	116,908.89	
Due from Non-Government Organizations/People's Organizations	1-03-06-030	500,000.00	
Other Receivables	1-03-06-990	82,050.00	
Welfare Goods for Distribution	1-04-02-020	73,500.00	
Agricultural and Marine Supplies for Distribution	1-04-02-050	825,150.00	
Other Supplies and Materials for Distribution	1-04-02-990	1,205,590.00	
Office Supplies Inventory	1-04-04-010	165,590.78	
Accountable Forms, Plates & Stickers	1-04-04-020	90,000.00	
Non-Accountable Forms Inventory	1-04-04-030	759,445.00	
Drugs and Medicines Inventory	1-04-04-060	360,421.20	
Medical, Dental and Laboratory Supplies Inventory	1-04-04-070	953,603.00	
Chemical and Filtering Supplies Inventory	1-04-04-120	431,108.00	
Other Supplies and Materials Inventory	1-04-04-990	899,927.00	
Advances to Contractors	1-05-01-010	9,727,713.58	
Other Prepayments	1-05-01-990	5,668.20	
Construction in Progress-Infrastructure Assets	1-07-10-020	47,426,804.92	
Construction in Progress-Buildings and Other Structures	1-07-10-030	36,087,774.23	
Accounts Payable	2-01-01-010		₱ 1,455,604.46
Due to Officers and Employees	2-01-01-020		1,284.50
Due to Pag-IBIG	2-02-01-030		4,135.90
Due to PhilHealth	2-02-01-040		985.60
Due to NGAs	2-02-01-050		92,750,630.32
Due to GOCCs	2-02-01-060		12,041.68
Due to Other Funds	2-03-01-010		27,212,707.02
Trust Liabilities-Disaster Risk Reduction and Management Fund	2-04-01-020		117,279,724.25
Bail Bonds Payable	2-04-01-030		1,251,551.47
Guaranty/Security Deposits Payable	2-04-01-040		12,829,771.66
Other Payables	2-99-99-990		26,745,058.55
Transfers from GF of Unspent DRRMF	4-03-02-020		1,474,580.00

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Grants and Donations in Cash	4-04-02-010		5,861,806.30
Salaries and Wages - Casual/Contractual	5-01-01-020	87,500.00	
Honoraria	5-01-02-100	4,750,117.18	
Traveling Expenses - Local	5-02-01-010	20,400.00	
Training Expenses	5-02-02-010	60,833.00	
Office Supplies Expenses	5-02-03-010	23,180.00	
Accountable Forms Expenses	5-02-03-020	137,000.00	
Other Supplies and Materials Expenses	5-02-03-990	695,238.00	
Telephone Expenses	5-02-05-020	33,958.96	
Subsidy to NGAs	5-02-14-020	297,589.00	
Donations	5-02-99-080	10,000.00	
Other Maintenance and Operating Expenses	5-02-99-990	1,220,570.16	
<b>TOTALS</b>		<b>₱ 286,879,881.71</b>	<b>₱ 286,879,881.71</b>

Certified Correct:

  
**RUBY R. SINGSON**  
Acting City Accountant