

CITY OF NAGA
POST CLOSING TRIAL BALANCE
TRUST FUND - 300
As of December 31, 2023

Account Title	Account Code	Debit	Credit
Cash Local Treasury	10101010	200,000.00	
Cash in Bank - Local Currency, Current Account	10102010	149,809,921.07	
Accounts Receivable	10301010	18,794.30	
Loans Receivable - Others	10301990	4,169,079.65	
Due from National Government Agencies	10303010	865.56	
Due from Local Government Units	10303030	4,557.30	
Due from Other Funds	10304050	30,485,835.02	
Advances to Special Disbursing Officer	10305030	1,480.00	
Advances to Officers and Employees	10305040	104,628.89	
Other Receivables	10306990	82,050.00	
Food Supplies for Distribution	10402010	1,587,282.80	
Other Supplies and Materials for Distribution	10402990	210,750.00	
Office Supplies Inventory	10404010	273,840.78	
Accountable Forms, Plates and Stickers Inventory	10404020	90,000.00	
Non-Accountable Forms Inventory	10404030	759,445.00	
Drugs and Medicines Inventory	10404060	4,838,128.86	
Medical, Dental and Laboratory Supplies Inventory	10404070	4,012,884.00	
Chemical and Filtering Supplies Inventory	10404120	81,108.00	
Construction Materials Inventory	10404130	73,638.00	
Other Supplies and Materials Inventory	10404990	3,113,131.00	
Advances to Contractors	10501010	1,835,162.95	
Other Prepayments	10501990	5,668.20	
Construction in Progress - Infrastructure Assets	10710020	6,330,916.44	
Construction in Progress - Buildings and Other Structures	10710030	98,683,324.38	
Accounts Payable	20101010		529,924.46
Due to Officers and Employees	20101020		1,284.50
Due to Pag-IBIG	20201030		3,935.90
Due to PhilHealth	20201040		985.60
Due to NGAs	20201050		138,823,090.13
Due to GOCCs	20201060		11,431.68
Due to Other Funds	20301010		34,582,686.06
Trust Liabilities - Disaster Risk Reduction and Management Fund	20401020		72,980,201.32
Bail Bonds Payable	20401030		1,215,551.47
Guaranty/Security Deposits Payable	20401040		11,348,334.97
Other Deferred Credits	20501990		2,170,079.65
Other Payables	29999990		45,104,986.46
TOTAL		306,772,492.20	306,772,492.20

Certified Correct :



RUBY SINGSON

Acting City Accountant
City Accounting Office

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