

**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
<b>TOTAL</b>		<b>306,772,492.20</b>	<b>306,772,492.20</b>

Certified Correct :



**RUBY SINGSON**

Acting City Accountant  
City Accounting Office

**CITY OF NAGA**  
**PRE-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

Account Title	Account Code	Debit	Credit
Guaranty/Security Deposits Payable	20401040		11,348,334.97
Other Deferred Credits	20501990		2,170,079.65
Other Payables	29999990		45,104,986.46
Transfers from General Fund of Unspent DRRMF	40302020		9,522,465.84
Grants and Donations in Cash	40402010		11,981,882.17
Salaries and Wages - Casual/Contractual	50101020	192,096.78	
Honoraria	50102100	9,902,259.37	
Overtime and Night Pay	50102130	91,257.78	
Traveling Expenses - Local	50201010	96,532.00	
Training Expenses	50202010	2,238,070.00	
Office Supplies Expenses	50203010	77,450.00	
Food Supplies Expenses	50203050	49,700.00	
Medical, Dental and Laboratory Supplies Expenses	50203080	3,652,323.00	
Other Supplies and Materials Expenses	50203990	2,018,600.84	
Telephone Expenses	50205020	9,985.00	
Repairs and Maintenance - Infrastructure Assets	50213030	49,992.00	
Repairs and Maintenance - Machinery and Equipment	50213050	340,000.00	
Repairs and Maintenance - Transportation Equipment	50213060	36,690.00	
Advertising Expenses	50299010	23,520.00	
Representation Expenses	50299030	30,000.00	
Rent Expenses	50299050	8,000.00	
Donations	50299080	40,000.00	
Other Maintenance and Operating Expenses	50299990	2,647,871.24	
<b>TOTAL</b>		<b>328,276,840.21</b>	<b>328,276,840.21</b>

Certified Correct :



**RUBY SINGSON**  
Acting City Accountant  
City Accounting Office