

Republic of the Philippines
Province of Pangasinan
MUNICIPALITY OF ASINGAN

PRE-CLOSING TRIAL BALANCE
As of December 31, 2013
Fund 401 (Trust)

PARTICULARS	OLD ACCT. CODE	ENDING BALANCE	
		AS OF December 2013	
		Debit	Credit
Cash in Bank-Local Currency, CA PB#6011-8	111	2,712,926.33	
Cash in Bank-Local Currency, CA PB#11553-2 OSCA	111	119,919.17	
Cash in Bank-Local Currency, CA DBP#4063-530	111	480,359.19	
Due from Other Funds	144	7,102,688.23	
Accounts Payable	401		7,078,354.30
Due to LGU	418		228,405.90
Due to Other Funds	424		1,439,535.84
Other Payables	439		1,669,596.88
Project Equity	502		1,585,162.53
Prior Year's Adjustment	684	1,585,162.53	
		-	
TOTAL		12,001,055.45	12,001,055.45

Certified Correct:

MARJORIE V. TINTE, CPA
 Municipal Accountant

Province of Pangasinan
Province of Pangasinan
MUNICIPALITY OF ASINGAN

PRE-CLOSING BALANCE SHEET
Fund 401 (Trust)
As of December 31, 2013

ASSETS

Current Assets

Cash

Cash in Bank-Local Currency, CA-PB#6011-8	111	2,712,926.33	
Cash in Bank-Local Currency, CA PB#11553-2 OSCA	111	119,919.17	
Cash in Bank-Local Currency, CA DBP#4063-530	111	<u>480,359.19</u>	3,313,204.69

Receivables/Disallowance

Due from Other Funds	144	7,102,688.23	
Other Receivables	149	<u>-</u>	7,102,688.23

TOTAL ASSETS

10,415,892.92

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable	401		7,078,354.30
Due to LGUs	418		228,405.90
Due to Other Funds	424		1,439,535.84
Other Payables	439		<u>1,669,596.88</u>
Total Liabilities			<u>10,415,892.92</u>

Equity

Project Equity, Beginning	501	1,585,162.53	
Retained Operating Surplus			
Current Year		-	
Prior Year's Adjustments		<u>(1,585,162.53)</u>	
<i>Project Equity, Ending</i>	501	<u>-</u>	-

TOTAL LIABILITIES & EQUITY

10,415,892.92

Certified Correct:

MARJORIE V. TINTE, CPA
Municipal Accountant