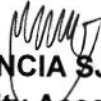


**NAGA CITY
TRIAL BALANCE
As of December 31, 2013**

TRUST FUND: 300

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT | CREDIT |
|---|--------------|----------------------|----------------------|
| Cash in Vault | 101 | 600.00 | |
| Cash-Disbursing Officers | 103 | 325,220.47 | |
| Cash in Bank-Local Currency, Current Account | 111 | 37,584,702.62 | |
| Accounts Receivable | 121 | 43,149.69 | |
| Due from Officers and Employees | 123 | 293,600.41 | |
| Due from NGAs | 136 | 865.56 | |
| Due from LGUs | 138 | 22,457.30 | |
| Due from NGOs / POs | 139 | 1,190,000.00 | |
| Due from Other Funds | 144 | 83,071.35 | |
| Other Receivables | 149 | 86,586.91 | |
| Advances to Contractors | 181 | 1,492,006.53 | |
| Other Prepaid Expenses | 185 | 5,668.20 | |
| Guaranty Deposits | 186 | 10,000.00 | |
| Constuction in Progress- Ports, Lighthouses and Harbors | 268 | 10,043,428.19 | |
| Constuction in Progress- Artesian Wells, Reservoirs Pumping Station & Conduits | 269 | 1,250,000.00 | |
| Accounts Payable | 401 | | 180,078.17 |
| Due to BIR | 412 | | 747,457.33 |
| Due to GSIS | 413 | | 2,294.77 |
| Due to PAG-IBIG | 414 | | 700.00 |
| Due to PHILHEALTH | 415 | | 985.60 |
| Due to Other NGAs | 416 | | 34,003,415.80 |
| Due to GOCCs | 417 | | 141.68 |
| Due to Other Funds | 424 | | 828,330.58 |
| Guaranty Deposit Payable | 426 | | 366,480.38 |
| Performance/Bidders/Bail Bonds Payable | 427 | | 3,246,961.54 |
| Other Payables | 439 | | 13,052,511.38 |
| Other Deferred Credits | 455 | | 2,000.00 |
| TOTALS | | 52,431,357.23 | 52,431,357.23 |

Certified Correct:


PACIENCIA S.J. TABINAS
 City Accountant