

**NAGA CITY**  
**TRIAL BALANCE**  
As of December 31, 2014

**TRUST FUND: 300**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	43,875.00	
Cash-Disbursing Officers	103	65,940.00	
Cash in Bank-Local Currency, Current Account	111	60,856,792.02	
Cash in Bank-Local Currency, Savings Account	112	11,106,733.31	
Accounts Receivable	121	43,149.69	
Due from Officers and Employees	123	260,903.41	
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	89,216.35	
Other Receivables	149	83,586.91	
Advances to Contractors	181	404,102.01	
Other Prepaid Expenses	185	5,668.20	
Guaranty Deposits	186	10,000.00	
Constuction in Progress-Roads, Bridges & Highways	266	1,685,365.50	
Constuction in Progress- Ports, Lighthouses and Harbors	268	16,562,528.79	
Constuction in Progress-Irrigation, Canals & Laterals	270	412,181.22	
Constuction in Progress-Other Public Infra.	273	470,000.00	
Accounts Payable	401		180,078.17
Due to BIR	412		1,080,363.08
Due to GSIS	413		2,294.77
Due to PAG-IBIG	414		600.00
Due to PHILHEALTH	415		985.60
Due to Other NGAs	416		50,577,547.15
Due to GOCCs	417		1,241.68
Due to Other Funds	424		1,982,760.85
Guaranty Deposit Payable	426		269,480.38
Performance/Bidders/Bail Bonds Payable	427		3,241,438.13
Other Payables	439		35,976,575.46
<b>TOTALS</b>		<b>93,313,365.27</b>	<b>93,313,365.27</b>

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant 

**NAGA CITY  
TRUST FUND (Fund Code 300)**

**SCHEDULE OF CASH  
As of December 31, 2014**

<b>101</b>	<b>Cash in Vault</b>	<b>P</b>	<b>43,875.00</b>
<b>103</b>	<b>Cash Disbursing Officer</b>		
	Antonio Añonuevo	P	40.00
	Rosemarie I. Ciudadano		59,420.00
	Ma. Concepcion Madridano		5,000.00
	Ester Villamer		1,480.00
			<b>65,940.00</b>
<b>111</b>	<b>Cash in Bank-Local Currency, Current Account</b>		
	DBP Acct No. 0630-06177-030	P	10,106,209.10
	DBP Acct No. 0630-017685-031		13,694,948.44
	DBP Acct No. 0630-035200-030		454,966.77
	DBP Acct No. 0630-036180-030		3,003,150.89
	LBP Acct. No. 0042-1112-10		23,109,984.30
	LBP Acct. No. 03762-1004-271		25,133.02
	PPSB Acct. No. 50010-70067-9		360,640.24
	PPSB Acct. No. 0002-04188-021		9,999,814.38
	PPSB Acct. No. 00200-267802-1		101,944.88
			<b>60,856,792.02</b>
<b>112</b>	PPSB Acct. No. 0002-0001474-146	P	11,106,733.31
			<b>11,106,733.31</b>
	<b>TOTAL</b>		<b>P 72,073,340.33</b>

Prepared by:

*ERLINDA G. BARRAMEDA*  
**ERLINDA G. BARRAMEDA**  
Administrative Aide II

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City Accountant

**NAGA CITY**  
**TRUST FUND (Fund Code 300)**  
**SCHEDULE OF RECEIVABLE ACCOUNTS AND PREPAYMENTS**

As of December 31, 2014

**RECEIVABLE ACCOUNTS**

121 Accounts Receivable	P		43,149.69
123 Due From Officers and Employees			
Wilfredo B. Prilles, Jr.	P	45,726.89	
Reynato A. Abardo		25.63	
Melissa Sieglinde B. Bulaong		15,000.00	
Francisco Mendoza		46,486.61	
Rosa Imelda Velasco		9,816.00	
Luzviminda Era		58.00	
Evangeline Fuentes		4,558.00	
Rosemarie Ciudadano		35,640.00	
Shiela P. Condono		14,166.00	
Randy Mancera		3,440.00	
Rodolfo de la Vega		900.00	
Mila SD. Raquid Arroyo		950.00	
Ernesto T Elcamel		8,790.00	
Niel Bryan Ballaran		27,400.00	
Gerald Alan Peñaflor		2,720.00	
Dr. Evangeline Palencia		3,800.00	
Ma. Cecilia Agravante		4,558.00	
Rolando SL. Campillos		2,070.00	
Huberto I. Ursua		0.76	
Jacinto Sison		17,065.76	
Sofronio Llorin		17,065.76	
Jesus Bongalonta		626.00	
Nelly Benito		40.00	
			260,903.41
136 Due from NGAs			865.56
138 Due from LGUs			22,457.30
139 Due from NGOs/Pos			1,190,000.00
144 Due from Other Funds			89,216.35
149 Other Receivables			83,586.91
<b>TOTAL RECEIVABLE ACCOUNTS</b>	<b>P</b>		<b><u>1,690,179.22</u></b>

**PREPAYMENTS**

181 Advances to Contractors	P		404,102.01
185 Other Prepaid Expense			5,668.20
186 Guaranty Deposits			10,000.00
<b>TOTAL PREPAYMENTS</b>	<b>P</b>		<b><u>419,770.21</u></b>

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 Administrative Aide II

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**NAGA CITY**  
**TRUST FUND (Fund Code 300)**  
**SCHEDULE OF PAYABLE ACCOUNTS**  
**As of December 31, 2014**

401	Accounts Payable		P	<b>180,078.17</b>
1980	Socorro Perez	30.00		
	Juan Aldecoa, Jr.	30.00		
	Salvacion Tresvalles	30.00		
	Estela Anciano	30.00		
	Letecia Odanes	30.00		
	Emelia Layosa	30.00		
	Ester Bigueras	30.00		
	Fanny Cayetano	30.00		
	Jesus de Leon	30.00		
	Luzviminda Quizon	15.00		
1982	Elenita Boceron	50.00		
	Jaime Rabagy	50.00		
	Avelina Maleniza	50.00		
	Emma Pante	50.00		
	Claudio Villafuerte	50.00		
	Susan Apolonio	50.00		
	Magolinda Agapito	50.00		
	Maichi Acantalicia	50.00		
	Concepcion Cayetano	50.00		
	Aida Deborde	50.00		
	Leonida Gamboa	50.00		
	Linda Mata	50.00		
	Honorata Carment	50.00		
	Rechilda Rivera	50.00		
	Nenita Dulay	50.00		
	Ramon Fuentebella	50.00		
	Carolina Baesa	50.00		
	Salvadoe Sytanco	50.00		
	Josephine Intia	50.00		
	Rosita Rivera	50.00		
	Arturo Morano	50.00		
	Artemio Velasco, Jr.	50.00		
	Eliny Imperial	50.00		
	Vicente Beantaso	50.00		
	Angelina Morano	50.00		
	Pedro Joven	50.00		
	Anita Pajaron	50.00		
	Roberto Aringo	50.00		
	Ma. Theresa Hacobo	50.00		
	Rosita Rivera	50.00		
	Angeles Orcine	50.00		
	Antero Arquilla	50.00		
	Rodolfo Llantero	50.00		
	Carmelo Orate	50.00		
	Antonio Silvestre	50.00		
	Dolores Daluro	50.00		
	Luis Romano	50.00		
	Concepcion Salvina	50.00		
	Melchor Sanchez	50.00		
	Ricardo Refe	50.00		
	Reynaldo Perro	50.00		
	Virginia Llagas	50.00		
	Joseph Lao	50.00		

**SCHEDULE OF PAYABLE ACCOUNTS CONT. . . .**  
As of December 31, 2014

Pedro Lizana	50.00
Virginia Llagas	50.00
Evelyn Sto. Tomas	50.00
Osita Sarol	50.00
Ruben Sanico	50.00
Victor Capistrano	50.00
Amado Pelanio	50.00
Romeo Obaz	50.00
Alexander Alvarez	50.00
Esperanza Rey	50.00
Ernesto Balance	50.00
Loma Guibilano	50.00
Alberto Balimbing	50.00
1984 Letecia Aslor	30.00
Ruben Valle	30.00
Socorro Bandojo	30.00
Ignacio Vasquez	30.00
Ma. Theresa Talaban	80.00
Pastor Pado, Jr.	80.00
Hercules Dacusin	50.00
Jose Gavino	50.00
Elizabeth Balance	15.00
Lucille Nobleza	50.00
Rosalinda Hector	50.00
Ramon Bayta	80.00
Lino Calzo	30.00
Illinito Segaron	55.00
Susan Boqueo	30.00
Arceli Alcantara	25.00
Andres Panes, Jr.	80.00
Luisa Vasquez	50.00
Ofelia Miranda	30.00
Vivian Bautista	30.00
Blandina De Guzman	15.00
Illinito Segaron	120.00
Alejandra Tuy	45.00
Danilo de Leon	120.00
Merle Detera	120.00
Ma. Fe Sta. Romana	30.00
Lilia Aguilar	15.00
Gregoria Quito	30.00
Marilyn Padayao	15.00
Bernardo Alde	30.00
Zorayda Monserate	30.00
Fidel Barcena	60.00
Nenita Aguilar	15.00
1991 General Fund-Supplies & Materials(Feasibility)	2,071.53
1991 Puericulture -Supplies & Materials	178.50
1992 Balance-TGJ Merging of Accounts	1,000.00
General Fund	4,546.51
General Fund	161.50
General Fund	1,444.96
1992 TGJ Merging of Accounts from Nalgu	27,430.83
TGJ Merging of Accounts from Nalgu	47,253.28
Balance from previous years	2,457.85
1993 Sabang Council -Payment for Loan	200.00
1993 General Fund-Loan Payment for Special children	(3,159.00)
1995 Nipa Hut Canteen- CPC IV meals	2,700.00

**SCHEDULE OF PAYABLE ACCOUNTS CONT. . . .**

As of December 31, 2014

1995	JV-Adjustment due to various forwarding of balance in the cash book in the amount of P.011 centavos and adjustment connecting the balance of LRM, RPTA acct.	59.35
	Domingo delos Santos-Payment for Loan, USWAG	680.00
	Barangay Liboton-Sale of community Tax	
	Excess of refund due to closure of PNB account#045-860017-6	
1996	per check P56,365.47	74.00
	per C . B . P10,072.47	46,293.00
	Jeffrey Nelson B. Tria-BAC Honorarium	1,100.00
1997	Advance to NHA	300.00
2001	Sherwin V. Ayao-Stipend CSCC Payroll, 6/2003	2,700.00
2002	Payroll-SK Election,2002 unclaimed::	398.00
2003	Ledovina Boral	400.00
	Ma. Joanne Jallores	400.00
	Alma Alsisto	400.00
	Jesus Olegino	400.00
	Marisa Belarmino	400.00
	Michael Napay	400.00
	Ma. Lotis Navarette	400.00
	Angel Flor	400.00
	Jackelyn Tampoco	400.00
	A. Morillo	400.00
	Cancellation of checks-Stayed Check	(6,260.00)
	To adjust Cash in Bank Ref. JEV#262, 3/6/04	
2004	Alen Punzalan-Pyt. For Administrative Fines & Penalties	2,656.50
	Jerry Ramos-Pyt. For Birth Certificate	0.01
	Jesus Calleja,Jr. BAC Honorarium	75.00
	Jeffrey Nelson B. Tria-BAC Honorarium	20.00
	Ramon Melvin Fulgentes	100.00
	Pamela Montero	100.00
	Shirley Ferrer Cancellation of Check	200.00
	Purita A. Decolongan -late Registration	1,400.00
	Estrella Abella-Medical Certificate	1,000.00
	Olleta Ernesto-Medical Certificate	200.00
	Sale of Supplies -Barangay Abella, Naga City	10.00
	Entrance Fee-Swimming Pool	50.00
2004	Entrance Fee-Swimming Pool	484.55
	Lydia Belen-Mayor's Permit	165.00
	Fajardo Pyt. For Electrical	4,500.00
2005	Genie S. Claveria	4,472.00
	Renato Abardo-Erro in Addition	86.40
	JEV-To adjust amount taken up in check issued under	3,500.00
	JEV#1696,9/21/05 CK#0594119-Bank Reconciliation	0.01
	Payroll - BAC Honorarium	0.10
	Paulita Hallig-Error in Addition	0.01
2006	Manuel P. Benito- Error in Remittance	0.01
	Salve Alemania Cadag-UDHB Honorarium	0.22
	RTC - cancel stale check and set up payable therefore-representing 15% of the Market Value in special Civil Case #2002-0030, Ord.#1587465 dtd. 3/19/2002 Et al. (defendants City of Naga (Plaintiff) vs.Manolito Gaglac,	435.85
2008	BAP Engineering-Renovation of Naga City Hospital	5,617.89
2009	Payroll-CSPC, Beverly Rili	1,044.00
2010	7th Series Enterprises-check was understated	18.10
2010	VSR Merchandise & Copy Center-amount of check taken up P7,275.00 shld. Be P7,275.20	0.20
2011	Outstanding check Ref. JEV#758, 11/29/11	1,644.65
	Outstanding check Ref. JEV#760, 11/29/11	10,633.96
	Lynbn Prilles, -overpayment for C.A. for travel	1,400.00
2013	Goldprint Pub. House-deficiency in the amount of check	0.40

SCHEDULE OF PAYABLE ACCOUNTS CONT. . . .  
As of December 31, 2014

412-11	Individual Withholding		178,109.52	
412-12	Contractor's Tax		778,092.05	
412-14	V A T		48,100.49	
412-19	Other Taxes		<u>76,061.02</u>	1,080,363.08
413	Due to GSIS			2,294.77
414	Due to Pag-Ibig			600.00
415	Due to PHILHEALTH			985.60
416	Due to Other NGAs			
	-1 DILG- F.A, Local Government Support Fund	P	19,030,006.05	
	-1(a) DILG-BUB Water Supply		271,087.17	
	-1(b) DILG-MDG Faces Projects		91,097.65	
	-2 Register of Deeds		584.00	
	-3 Philhealth-Capitation		1,161.71	
	-4 Performance Challenge Fund		3,000,000.00	
	-5 DOST - Grants & Aids for Bicol Science Centrum		1,729.11	
	-6 Philippine Tourism Authority		18,060.00	
	-7 Financial Assistance for Palarong Pambansa,2006		30,956.99	
	-8 DOH - LPP/Matching Grant		29,024.93	
	-9 BUB- Department of Agriculture		2,870,000.00	
416-10	DSWD-relief Goods, Typhoon Loleng, Implementation of Lingap Para sa Mahihirap, Const. Of Senior Citizen's Building		127,824.25	
416-10(2)	DSWD- Feeding Program		2,154,441.16	
416-10(6)	DSWD-BUB Fund 4P's		27,000.00	
	-11 Dept. of Agriculture, Pili, Camarines Sur		10,000.00	
	-12 DECS-Manila, Construction of School Buildings		2,624.33	
	-13 UNICEF		6,469.52	
	-14 National Housing Authority		10,970,500.00	
	-15 Department of Tourism-		37,600.00	
	-16 Development of a Potable Water System at Malabsay Falls		731.64	
	-17 DOH-Center for Health Development Bicol		42,997.35	
17-1	DOH-Monetaty Incentive Projects (Rabbies)		270.50	
17-3	DOH-Fund for Urban Heart Activities		228,194.00	
17-4	DOH-Grant MCHN/RH Activities		157,148.04	
17-5	DOH-Subsidy for Health Emergency ManagementActivities		435.00	
17-6	DOH-RPM-Family Planning		39,900.00	
17-8	DOH-Fund for Community Health Teams		18.74	
17-9	DOH-Fund for Technical Assisitance -TB		92,743.08	
17-10	DOH-Fund for LHAPHS		544,690.00	
17-11	DOH-Fund for Infirmary		1,499,750.00	
416-18	DOLE-Tupad Project & Livelihood Assistance Fund		59,375.00	
	-19 NHA-Land Acquisition, San Rafael,Cararayan,Naga City		100,000.00	
	-20 Countrywide Devevelopment Fund, Local Road Construction, Capital Outlay		150,000.00	
	21 DECS-Capital Outlay Buildings & Structures Metro Naga Coliseum		254.75	
	22 PMS-Water System, Carolina & Panicuason, Naga City		23,899.10	
	23 National Meat Inspection (NMIC)		(61.20)	
	24 Concreting of SAN ISIDRO - CAROLINA ROAD		16,190.49	
	25 SMES-Small & Medium Scale Enterprise		28,615.73	
31-2	Priority Development Assistance Fund- Senator Francis Pangilinan		6,591,777.47	
31-3	Priority Development Assistance Fund- Senator Antonio Trillanes IV		100,000.00	
33	IWRA - Integrated Water Resource Alliance		8,884.30	
34	Priority Dev't. Assistance Fund-Patricia M. Sarenas		500,000.00	
35	Priority Dev't. Assistance Fund-Sen Ramon Magsaysay,Jr.		25,660.79	
36	Department of Public Works & Highways R-V		1,685,365.50	
37	Commission on Population R-V		540.00	
38	Nat'l. Historical Commission of the Philippines		0.00	50,577,547.15
417	Due to Other GOCC			<u>1,241.68</u>
	<b>Sub-Total forwarded to next page</b>			<b><u>P 51,843,110.45</u></b>

SCHEDULE OF PAYABLE ACCOUNTS CONT. . . .

As of December 31, 2014

<b>Sub-Total brought forward</b>		<b>P 51,843,110.45</b>
424	Due to Other Funds	1,982,760.85
426	Guaranty Deposits Payable	269,480.38
427	Performance/Bidder's/Bail Bonds Payable	3,241,438.13
439	Other Payables	
	-1 Social Credit Revolving Fund	P 275,000.00
	2 Rental Audio Visual Room-Bicol Science&Tech. Centrum	55,197.51
	3 Donation - Peñafrancia	362,335.50
	3(1) Donation - N.C. Earth Day Festival	40,000.00
	3(2) Donation - Typhoon Unding	140,000.00
	3(3) Donation - Shi-Shi-City Fijian	120,000.00
	3(4) Donation - Palarong Pambansa, 2006	10,000.00
	3(5) Donation - from Mr. Kwakami Hirohisa	148,700.00
	3(6) Donation - Typhoon Reming	1,860,787.81
	3(7) Donation - Naga City (U.S.A.)	4,367.80
	3(8) Donation - Chinese Fillipino Business Club	297.50
	3(9) Donation - Pilimania	118,750.00
	3(11) Donation - Typhoon Yolanda/Glenda	109,619.50
	4 Administrative Fines & Penalties	50,618.94
	5 DOH - Regional Field Office No. V, Legaspi City	620.00
	6 Naga City Sports Complex	5,565.00
	7 Tender Documents Collection	1,715,508.20
	8 Cash Prize for 2003 Search for Child Friendly City	532,962.72
	9 Missionaries of the Poor-Payment for parcel of land	250,000.00
	10 Barangay Elections	2,442.70
	11 Metro Naga Development Council	1,046,304.78
	12 Equipment Maintenance Funds (Rental)	102,380.23
	13 Barangay Accounting	14,329.22
	14 Camarines Sur Community College	47,263.71
	15 Other Payables (Financial Assistance)	50,000.00
	16 Office of the Pres. - Council for the Welfare of Children	498,800.00
	17 Brigada Eskwela	45,000.00
	-18(1) 20% cost of Project-Tremezzo Subdivision	3,717,909.89
	-19 Home Dev't. Mutual Fund-Incentives for early remittance	5,851.28
	-19(1) GSIS Remuneration, 2006	18,035.54
	-20 NACEMCO Loan, JMRI	500.00
	-21 LGA- Gawad Galing Pook Award CY 2004	7,781.38
	-22 Naga City Library	539.04
	-23 Lot Rental	8,400.00
	-24 Local Civil Registrar	27,883.07
	-25 Naga City Hospital/ Naga City Abattoir-Affiliation fee	898,628.08
	-26 Registration Fee on Tourist Reception	28,900.00
	-27 Ford Foundation-Peso	97,361.85
	-28 Peace & Order Council-Cash Award	254.22
	-30 I-Governance, Peso	83,658.84
	-31 Integrated Bar of The Philippines(Liga Ng Mga Brgys.)	25,700.00
	-32 Camarines Sur Bankers Association-F/Assistance	900.00
	33 Sputum Fee	128,679.54
	34 Canadian International Development Agency/NCRFN	194,829.22
	35 National Commission for Culture & Arts	6,914.85
	36 F/A-Filipino Heritage Festival, Inc.	3,632.00
	37 SK Leadership Training	23,768.25
	38 Donation for Naga City Hospital	50,000.00
	39 DOH- CHD R-V Cash Prize(MNCHN)	26,884.00
	40 Telengtan Foundation-Scholarship Fund	3,805.65
	41 DOH- CHD R-V Cash Prize	15,000.00
	42 BNEO Training	128,241.75
	43 Collection for Senior Citizen Booklet	153,995.00
	44 Entry Fee	53,100.00
	45 15% Buiding Permit Fees	502,772.93
	46 UNDP-JMDI Project	1,661,829.06
	47 Local Disaster Risk Reduction & Management Fund-SSD	10,493,968.90
	48 Local Disaster Risk Reduction & Management Fund-C.A.	10,000,000.00
	<b>GRAND TOTAL PAYABLE ACCOUNTS</b>	<b>35,976,575.46</b>
		<b>P 93,313,365.27</b>

Prepared by:

**ERLINDA G. BARRAMEDA**  
Administrative Aide II

Certified Correct:

**PACIENCIA S.J. TABINAS**  
City Accountant



**STATUS OF CASH AND RECEIVABLES**  
**TRUST FUND (Fund Code: 300)**  
as of December 31, 2014

ACCT CODE	PAYEE	Beginning Balances	DATE GRANTED	GRANTED THIS PERIOD	SETTLEMENT	ENDING BALANCE
<b>103 CASH DISBURSING OFFICER</b>						
	Antonio Añonuevo	40.00	May 29,93	0.00	0.00	40.00
	Leticia T. Badiola	0.00	December	135,454.00	135,454.00	-
	Ma. Concepcion Madridano	5,000.00	Mar-10	0.00	0.00	5,000.00
	Ester Villamer	1,480.00	Oct-98	0.00	0.00	1,480.00
	Rosemarie I Ciudadano	59,420.00	Jun-08	0.00	0.00	59,420.00
	Ma.Rosarlo Comia	-	December	188,486.02	188,486.02	-
		<u>65,940.00</u>		<u>323,940.02</u>	<u>323,940.02</u>	<u>65,940.00</u>
<b>123 DUE FROM OFFICERS AND EMPLOYEES (ADVANCES FOR TRAVEL)</b>						
	Francisco Mendoza	46,486.61	5/25/10	-	-	46,486.61
	Luzviminda Era	58.00	5/20/05	-	-	58.00
	Evangeline Fuentes	4,558.00	5/19/05	-	-	4,558.00
	Mila SD. Raquid Arroyo	950.00	12/13/04	-	-	950.00
	Wilfredo B. Prilles,Jr.	45,726.89	5/25/10	-	-	45,726.89
	Melissa SieglInde B. Bulaong	15,000.00	8/08	-	-	15,000.00
	Rodolfo de la Vega	900.00	8/20/04	-	-	900.00
	Neil Bryan Ballaran	27,400.00	5/4-31/05	-	-	27,400.00
	Ernesto T. Elcamel	8,790.00	10/8/2004	-	-	8,790.00
	Shlela P. Condeno	14,166.00	3/29/2005	-	-	14,166.00
	Rosa Imelda Velasco	9,816.00	3/17/2006	-	-	9,816.00
	Rolando Si. Campillos	2,070.00	5/25/2010	-	-	2,070.00
	Ma. Cecilia Agravante	4,558.00	5/19/2006	-	-	4,558.00
	Gerald Alan Peñaflor	2,720.00	2/8/2008	-	-	2,720.00
	Evangeline Palencia	3,800.00	2/8/2008	-	-	3,800.00
	Reynato A. Abardo	25.63	11/16/2004	-	-	25.63
	Rosemarie I Ciudadano	35,640.00	2/9/2009	-	-	35,640.00
	Randy Mancera	3,440.00	2/9/2009	-	-	3,440.00
	Huberto Ursua	0.76	5/25/2010	-	-	0.76
	Jacinto Sison	17,065.76	5/25/2010	-	-	17,065.76
	Sofronio Llorin	17,065.76	5/25/2010	-	-	17,065.76
	Raymund Laurente	-	7/1/2014	-	-	-
	Luvizel Compuesto	-	9/15/2010	-	-	-
	Emmel Aduque	-	12/29/2014	5,820.00	5,820.00	-
	Gaudencio Asis	-		5,820.00	5,820.00	-
	Ervln Nierva	-		5,820.00	5,820.00	-
	Elmer Albo	-		5,820.00	5,820.00	-
	Evangeline Pasaba	-		5,820.00	5,820.00	-
	Jemael Tablnas	-		5,820.00	5,820.00	-
	Leon Palmiano IV	-		5,820.00	5,820.00	-
	Jesus Bongalonta	626.00	4/4/2008	-	-	626.00
	Nelly Benito	40.00	9/1/2013	-	-	40.00
		<u>260,903.41</u>		<u>40,740.00</u>	<u>40,740.00</u>	<u>260,903.41</u>

**STATUS OF CASH AND RECEIVABLES**  
**TRUST FUND (Fund Code: 300)**  
as of December 31, 2014

**139 Due from NGO's PO's**

Pag-asang Kauswagan	500,000.00	3/2/2005	-	-	500,000.00
Gawad Kalinga Foundation	690,000.00	5/4/2005	-	-	690,000.00
	<u>1,190,000.00</u>		<u>0.00</u>	<u>0.00</u>	<u>1,190,000.00</u>

**144 DUE FROM OTHER FUNDS**

Bureau of Internal Revenue	75,000.00	12/1/2004	-	-	75,000.00
General Fund	1,804.85	6/4/2005	-	-	1,804.85
VSR Merchandising	4,266.50	7/21/2009	-	-	4,266.50
G. Nilda Abonal Fund Transfer	-	10/2/2014	-	-	-
Feching Cuisine-Feeding	1,835.00	10/16/2014	-	1,835.00	-
Tender Documents	2,000.00	1/29/2008	-	-	2,000.00
Cecil Daplin-reimb.	1,000.00	5/13/2014	-	1,000.00	-
W. Prilles, Jr. reimb. Travel	6,145.00	3/11/2014	-	-	6,145.00
<b>TOTAL DUE FROM OTHER FUNDS</b>	<u>92,051.35</u>		<u>-</u>	<u>2,835.00</u>	<u>89,216.35</u>

**149 OTHER RECEIVABLE**

Eduardo Puyo	3,000.00	1/29/1982	-	-	3,000.00
Antonio Nebria	2,000.00	1/29/1982	-	-	2,000.00
Norma Rulvivan	3,000.00	1/29/1982	-	-	3,000.00
Enrique Alpaño, Jr.	2,250.00	1/29/1982	-	-	2,250.00
Gumersindo Soruliz	3,000.00	1/29/1982	-	-	3,000.00
Martin Fabiano	3,000.00	1/29/1982	-	-	3,000.00
Josefina San Juan	2,000.00	1/29/1982	-	-	2,000.00
Alejo Francisco	2,000.00	1/29/1982	-	-	2,000.00
Zosima Dimaano	3,000.00	1/29/1982	-	-	3,000.00
Anastacio del Castillo	1,500.00	1/29/1982	-	-	1,500.00
Regina Caponga	2,000.00	1/29/1982	-	-	2,000.00
Socorro Beguia	2,000.00	1/29/1982	-	-	2,000.00
Santiago Garcia	1,500.00	1/29/1982	-	-	1,500.00
Juan Convencido	1,500.00	1/29/1982	-	-	1,500.00
Solidad Roma	750.00	1/29/1982	-	-	750.00
Jackson Sales	1,500.00	1/29/1982	-	-	1,500.00
Rosalina Rull	1,000.00	1/29/1982	-	-	1,000.00
Carmen Ocampo	500.00	1/29/1982	-	-	500.00
Leonila Morilla	1,000.00	1/29/1982	-	-	1,000.00
Rodolfo Legaspi	500.00	1/29/1982	-	-	500.00
Adela de los Santos	500.00	1/29/1982	-	-	500.00
Benita Metillo	250.00	1/29/1982	-	-	250.00
Leticia Fornillosa	500.00	1/29/1982	-	-	500.00
Felomina Belmonte	500.00	1/29/1982	-	-	500.00
Feliza Veñas	1,500.00	1/29/1982	-	-	1,500.00
Rodolfo Liantino	1,500.00	1/29/1982	-	-	1,500.00
Primo Hecita	3,000.00	1/29/1982	-	-	3,000.00
Agapito Pablo	1,500.00	1/29/1982	-	-	1,500.00

**STATUS OF CASH AND RECEIVABLES**  
**TRUST FUND (Fund Code: 300)**  
as of December 31, 2014

Elisa Fuensalida	1,500.00	1/29/1982	-	-	1,500.00
Remedios Orbillo	1,500.00	1/29/1982	-	-	1,500.00
Tomas Rentoy	1,500.00	1/29/1982	-	-	1,500.00
Florencio Perez	1,500.00	1/29/1982	-	-	1,500.00
Magdalena Nabua	1,000.00	1/29/1982	-	-	1,000.00
Josefina Arcilla	1,000.00	1/29/1982	-	-	1,000.00
Verginia dela Concepcion	2,000.00	1/29/1982	-	-	2,000.00
Dionisio Abuga	3,000.00	1/29/1982	-	-	3,000.00
Pantallon Rivera	1,000.00	1/29/1982	-	-	1,000.00
Lourdes Beldua	3,000.00	1/29/1982	-	-	3,000.00
Cleotilde Beloro	2,000.00	1/29/1982	-	-	2,000.00
Orlando Gontang	3,000.00	1/29/1982	-	-	3,000.00
Manuel P. Benito	0.02	3/9/1995	-	-	0.02
Stephen del Castillo	11.89	11/21/1995	-	-	11.89
Rodolfo Pelaglo	1,515.00	8/6/1996	-	-	1,515.00
Nipa Hut Canteen	10.00	4/7/1997	-	-	10.00
	<u>83,586.91</u>		<u>-</u>	<u>-</u>	<u>83,586.91</u>

Prepared by:

  
**ERLINDA G. BARRAMEDA**  
Administrative Aide II

Certified Correct:

  
**PACIENCIA S.J. TABINAS**  
City Accountant 

**CITY OF NAGA**  
**Fund : Trust Fund**  
For the Year Ended December 31,2014  
**STATEMENT OF CASH FLOWS**

**Cash Flow from Operating Activities:**

Cash Inflows

Receipts from Sale of Goods or Services	P	5,063,536.88
Interest Income		163,179.66
Other Receipts		<u>66,507,046.45</u>
Total Cash Inflows	P	<u>71,733,762.99</u>

Cash Outflows

Payments -		
Payments to Suppliers/Creditors	P	10,854,453.34
Payments to Employees		3,436,475.61
Other Disbursements		<u>7,240,580.68</u>
Total Cash Outflows	P	<u>21,531,509.63</u>

NET CASH FROM OPERATING ACTIVITIES	P	<u>50,202,253.36</u>
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**Cash Flow from Investing Activities:**

Cash Inflows

Total Cash Inflows		<u>-</u>
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Cash Outflows

Purchase/Construct Property, Plant and Equipt. and Public Infra	P	<u>16,039,436.12</u>
Total Cash Outflows	P	<u>16,039,436.12</u>

NET CASH FROM INVESTING ACTIVITIES	P	<u>(16,039,436.12)</u>
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Net Increase in Cash	P	<u>34,162,817.24</u>
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Cash at Beginning of the Period		<u>37,910,523.09</u>
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CASH AT THE END OF THE PERIOD	P	<u><u>72,073,340.33</u></u>
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Certified Correct:

*M.M.M.T.*  
**PACIENCIA S.J. TABINAS**  
City Accountant *ew*

**NAGA CITY  
BALANCE SHEET  
As of December 31, 2014**

**TRUST FUND CODE: 300**

**ASSETS**

<b>Current Assets</b>			
Cash		P	72,073,340.33
Receivables			
Receivable Account	P	304,053.10	
Inter-Agency Receivables		1,213,322.86	
Infra- Agency		89,216.35	
Other Receivables		<u>487,688.92</u>	P 2,094,281.23
Prepayments			15,668.20
Investments			
Total Current Assets			<u>P 74,183,289.76</u>
<b>Property, Plant and Equipment</b>			
(Construction in Progress)			<u>19,130,075.51</u>
<b>TOTAL ASSETS</b>			<u>P 93,313,365.27</u>

**LIABILITIES AND EQUITY**

<b>Current Liabilities</b>			
Payable Accounts		P	180,078.17
Inter-Agency Payables			51,663,032.28
Infra-Agency Payables			1,982,760.85
Other Liability Account			<u>39,487,493.97</u>
<b>TOTAL LIABILITIES</b>		P	<u>93,313,365.27</u>
<b>TOTAL LIABILITIES and EQUITY</b>			
		P	<u>93,313,365.27</u>

Certified Correct:

**PACIENCIA S.J. TABINAS**  
City Accountant