

**CITY OF NAGA
BALANCE SHEET
As of September 30, 2015**

TRUST FUND (300)

ASSETS

CURRENT ASSETS

CASH

Cash on Hand	
Cash in Vault	P 231,750.00
Cash - Disbursing Officers	3,054,307.56
Cash in Banks-Local Currency	
Cash in Bank-Local Currency, Current Account	96,460,542.80
Cash in Bank-Local Currency, Savings Account	<u>24,798,515.46</u>
Total Cash	<u>P 124,545,115.82</u>

RECEIVABLES

Receivable Accounts	
Accounts Receivable	P 16,611.42
Due from Officers and Employees	505,148.41
Inter-agency Receivables	
Due from NGAs	865.56
Due from LGUs	22,457.30
Due from NGOs/POs	1,190,000.00
Intra-agency Receivables	
Due from Other Funds	806,381.54
Other Receivables	
Other Receivables	<u>82,071.91</u>
Total Receivables	<u>P 2,623,536.14</u>

PREPAYMENTS

Advances to Contractors	P 510,476.11
Deferred Charges	<u>5,668.20</u>
Total Prepayments	<u>P 516,144.31</u>

OTHER CURRENT ASSETS

Guaranty Deposits	P <u>10,000.00</u>
Total Other Current Assets	<u>P 10,000.00</u>

TOTAL CURRENT ASSETS

P 127,694,796.27

PROPERTY, PLANT AND EQUIPMENT (Net of Depreciation)

CONSTRUCTION IN PROGRESS

Construction in Progress - Agency Assets	P 7,534,750.00
Public Infrastructures/Reforestation Projects	
Construction in Progress-Roads, Highways and Bridges	5,180,439.17
Construction in Progress-Ports, Lighthouses and Harbors	16,562,528.79
Construction in Progress-Irrigation, Canals and Laterals	<u>1,875,335.38</u>
Total Construction in Progress	<u>P 31,153,053.34</u>

Total Property, Plant and Equipment

P 31,153,053.34

TOTAL ASSETS

P 158,847,849.61

**CITY OF NAGA
BALANCE SHEET
As of September 30, 2015**

TRUST FUND (300)

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Inter-Agency Payables	
Due to BIR	P 410,164.36
Due to GSIS	2,294.77
Due to PAG-IBIG	4,400.00
Due to PHILHEALTH	985.60
Due to Other NGAs	91,502,884.00
Due to Other GOCCs	10,481.68
Intra-Agency Payables	
Due to Other Funds	935,509.25
Other Liability Accounts	
Guaranty Deposits Payable	495,014.19
Performance/Bidders/Bail Bonds Payable	3,350,336.08
Other Payables	<u>62,135,779.68</u>
Total Current Liabilities	P <u>158,847,849.61</u>
TOTAL LIABILITIES	P <u>158,847,849.61</u>

TOTAL LIABILITIES AND EQUITY

P 158,847,849.61

Certified Correct:


PACIENCIA S.J. TABINAS
City Accountant *9/30/15*

CITY OF NAGA
STATEMENT OF CASH FLOWS
For the Quarter Ended September 30, 2015

TRUST FUND - 300

Cash Flows from Operating Activities:	
Cash Inflows	
Collection from taxpayers	
Share from Internal Revenue Collections	
Receipts from sale of goods or services	P 3,927,548.44
Interest Income	312,039.18
Other Receipts	<u>91,262,533.87</u>
Total Cash Inflow	P <u>95,502,121.49</u>
Cash Outflows:	
Payments -	
To suppliers/creditors	P 13,984,029.00
To employees	3,806,396.62
Other Disbursements	<u>7,417,222.62</u>
Total Cash Outflow	P <u>25,207,648.24</u>
Net Cash from Operating Activities	P <u>70,294,473.25</u>
Cash Flows from Investing Activities:	
Cash Outflows:	
To Purchase/Construct Property, Plant and Equipment and Public Infrastructures	P <u>17,822,697.76</u>
Total Cash Outflow	P <u>17,822,697.76</u>
Net Cash from Investing Activities	P <u>(17,822,697.76)</u>
Net Increase in Cash	P 52,471,775.49
Cash at Beginning of the Period	<u>72,073,340.33</u>
Cash at the End of the Period	<u>P 124,545,115.82</u>

Certified Correct:


PACIENCIA S. TABINAS
 City Accountant
09/30/15

NAGA CITY
TRIAL BALANCE
As of SEPTEMBER 30, 2015

TRUST FUND: 300

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash in Vault	101	231,750.00	
Cash-Disbursing Officers	103	3,054,307.56	
Cash in Bank-Local Currency, Current Account	111	96,460,542.80	
Cash in Bank-Local Currency, Savings Account	112	24,798,515.46	
Accounts Receivable	121	16,611.42	
Due from Officers and Employees	123	505,148.41	
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	806,381.54	
Other Receivables	149	82,071.91	
Advances to Contractors	181	510,476.11	
Other Prepaid Expenses	185	5,668.20	
Guaranty Deposits	186	10,000.00	
Construction in Progress-Agency Asset	264	7,534,750.00	
Construction in Progress-Roads, Bridges & Highways	266	5,180,439.17	
Construction in Progress- Ports, Lighthouses and Harbors	268	16,562,528.79	
Construction in Progress-Irrigation, Canals & Laterals	270	1,875,335.38	
Due to BIR	412		410,164.36
Due to GSIS	413		2,294.77
Due to PAG-IBIG	414		4,400.00
Due to PHILHEALTH	415		985.60
Due to Other NGAs	416		91,502,884.00
Due to GOCCs	417		10,481.68
Due to Other Funds	424		935,509.25
Guaranty Deposit Payable	426		495,014.19
Performance/Bidders/Bail Bonds Payable	427		3,350,336.08
Other Payables	439		62,135,779.68
TOTALS		158,847,849.61	158,847,849.61

Certified Correct:


 PACIENCIA S.J. TABINAS
 City Accountant 11/10/15