



Republic of the Philippines
Metropolitan Manila
City Government of Navotas
OFFICE OF THE CITY ACCOUNTANT



23 April 2025

MS. JENIFER G. GALORPORT, CESE
DILG City Director

MS. MARIA IRISH ALOHA D. CUBILLAN
Public Information Officer

ENGR. RENATO S. REYES
ICT Officer

MR. DENNIS DELA PAZ
DILG Portal

Greetings!

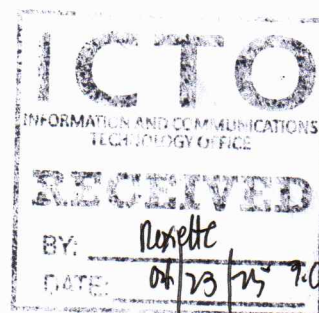
In compliance with the Full Disclosure Policy, we are submitting the financial statements of
TRUST FUND for the month of **JANUARY to MARCH 2025**.

Cash Flow
Statement of Financial Position
Statement of Financial Performance
Fund Utilization Report (1st Quarter)
Human Resource Complement (1st Quarter) – All Fund
Unliquidated Cash Advances (1st Quarter) – All Fund

For your immediate and appropriate action.

Respectfully Yours,


DENZEL A. CRUZ
Acting City Accountant



CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF CASH FLOWS
AS OF JANUARY 31, 2025

Cash Flows From Operating Activities

Cash Inflows

Collections from taxpayers	-
Receipts from business/service income	-
Interest income	-
Other receipts	36,198,740.36
Total Cash Inflows	36,198,740.36

Cash Outflows

Payment of expenses	120,890.80
Payment to suppliers and creditors	1,105,455.14
Payment to employees	175,048.44
Interest Expense	-
Other expenses	38,968.75
Total Cash Outflows	1,440,363.13

Net Cash Flows from Operating Activities	34,758,377.23
---	----------------------

Cash Flows From Investing Activities

Cash Inflows

Proceeds from sale/disposal of property,
plant, and equipment

Total Cash Inflows	-
---------------------------	----------

Cash Outflows

Purchase/construction of property,
plant, and equipment

Purchase of intangible assets

Total Cash Outflows	-
----------------------------	----------

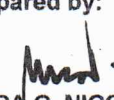
Net Cash Flows from Investing Activities	-
---	----------

Total Cash Flows Provided by Operating, Investing, and Financing Activities	34,758,377.23
--	----------------------


Cash Balance at beginning of the year	170,895,484.67
--	-----------------------

Cash Balance at end of the period	205,653,861.90
--	-----------------------

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF FINANCIAL POSITION
AS OF JANUARY 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	205,653,861.90
Investments	-
Receivables	46,416,097.47
Inventories	1,589,329.50
Prepayments and Deferred Charges	853,695.32
Total Current Assets	254,512,984.19

Noncurrent Assets

Investment Property	-
Property, Plant, and Equipment	19,969,480.98
Intangible Assets	-
Total Noncurrent Assets	19,969,480.98

TOTAL ASSETS	274,482,465.17
---------------------	-----------------------

LIABILITIES

Current Liabilities

Financial Liabilities	33,536,289.86
Inter-Agency Payables	104,505,402.96
Intra-Agency Payables	2,117,392.28
Trust Liabilities	97,242,709.25
Deferred Credits/Unearned Income	1,589,329.50
Other Payables	35,543,642.12
Total Current Liabilities	274,534,765.97


TOTAL LIABILITIES	274,534,765.97
--------------------------	-----------------------

NET ASSETS/EQUITY

Government Equity	(52,300.80)
-------------------	-------------

TOTAL LIABILITIES AND NET ASSETS/EQUITY	274,482,465.17
--	-----------------------

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

Revenue

Tax Revenue	-
Share from Internal Revenue Collections	-
Service and Business Income	-
Shares, Grants, and Donations	-
Other Income	-
Total Revenue	-

Current Operating Expenses

Personnel Services	-
Maintenance and Other Operating Expenses	52,300.80
Financial Expenses	-
Non-cash Expenses	-
Total Current Operating Expenses	52,300.80

Deficit from Current Operations (52,300.80)

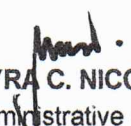
Transfers, Assistance, and Subsidy


Transfers, Assistance, and Subsidy from	-
Transfers, Assistance, and Subsidy to	-
Net Financial Assistance/Subsidy	-

DEFICIT FOR THE PERIOD (52,300.80)

Prepared by:

Certified Correct:


MYRA C. NICOLAS
Administrative Officer V


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF CASH FLOWS
AS OF FEBRUARY 28, 2025

Cash Flows From Operating Activities

Cash Inflows

Collections from taxpayers	-
Receipts from business/service income	-
Interest income	-
Other receipts	54,491,979.87
Total Cash Inflows	54,491,979.87

Cash Outflows

Payment of expenses	167,790.80
Payment to suppliers and creditors	3,062,614.91
Payment to employees	175,048.44
Interest Expense	-
Other expenses	10,271,227.37
Total Cash Outflows	13,676,681.52

Net Cash Flows from Operating Activities	40,815,298.35
---	----------------------

Cash Flows From Investing Activities

Cash Inflows

Proceeds from sale/disposal of property,
plant, and equipment

Total Cash Inflows	-
---------------------------	----------

Cash Outflows

Purchase/construction of property,
plant, and equipment

Purchase of intangible assets	-
Total Cash Outflows	-

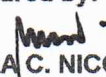
Net Cash Flows from Investing Activities	-
---	----------

Total Cash Flows Provided by Operating, Investing, and Financing Activities	40,815,298.35
--	----------------------


Cash Balance at beginning of the year	170,895,484.67
--	-----------------------

Cash Balance at end of the period	211,710,783.02
--	-----------------------

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF FINANCIAL POSITION
AS OF FEBRUARY 28, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	211,710,783.02
Investments	-
Receivables	38,567,963.50
Inventories	2,267,950.00
Prepayments and Deferred Charges	2,236,710.87
Total Current Assets	254,783,407.39

Noncurrent Assets

Investment Property	-
Property, Plant, and Equipment	20,883,815.62
Intangible Assets	-
Total Noncurrent Assets	20,883,815.62

TOTAL ASSETS

275,667,223.01

LIABILITIES

Current Liabilities

Financial Liabilities	35,147,209.47
Inter-Agency Payables	104,625,440.83
Intra-Agency Payables	934,440.14
Trust Liabilities	97,276,184.75
Deferred Credits/Unearned Income	1,589,329.50
Other Payables	36,163,783.12
Total Current Liabilities	275,736,387.81

TOTAL LIABILITIES

275,736,387.81

NET ASSETS/EQUITY

Government Equity	(69,164.80)
-------------------	-------------

TOTAL LIABILITIES AND NET ASSETS/EQUITY

275,667,223.01

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

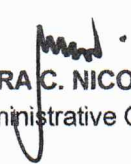
Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF FINANCIAL PERFORMANCE
AS OF FEBRUARY 28, 2025

Revenue	
Tax Revenue	-
Share from Internal Revenue Collections	-
Service and Business Income	-
Shares, Grants, and Donations	-
Other Income	-
Total Revenue	-
Current Operating Expenses	
Personnel Services	-
Maintenance and Other Operating Expenses	69,164.80
Financial Expenses	-
Non-cash Expenses	-
Total Current Operating Expenses	69,164.80
Deficit from Current Operations	(69,164.80)
Transfers, Assistance, and Subsidy	
Transfers, Assistance, and Subsidy from	-
Transfers, Assistance, and Subsidy to	-
Net Financial Assistance/Subsidy	-
DEFICIT FOR THE PERIOD	(69,164.80)

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF CASH FLOWS
AS OF MARCH 31, 2025

Cash Flows From Operating Activities

Cash Inflows

Collections from taxpayers	-
Receipts from business/service income	-
Interest income	-
Other receipts	54,491,979.87
Total Cash Inflows	54,491,979.87

Cash Outflows

Payment of expenses	167,790.80
Payment to suppliers and creditors	3,062,614.91
Payment to employees	175,048.44
Interest Expense	-
Other expenses	10,271,227.37
Total Cash Outflows	13,676,681.52

Net Cash Flows from Operating Activities	40,815,298.35
---	----------------------

Cash Flows From Investing Activities

Cash Inflows

Proceeds from sale/disposal of property,
plant, and equipment

Total Cash Inflows	-
---------------------------	----------

Cash Outflows

Purchase/construction of property,
plant, and equipment

Purchase of intangible assets	-
-------------------------------	---

Total Cash Outflows	-
----------------------------	----------


Net Cash Flows from Investing Activities	-
---	----------

Total Cash Flows Provided by Operating, Investing, and Financing Activities	40,815,298.35
---	----------------------


Cash Balance at beginning of the year	170,895,484.67
--	-----------------------

Cash Balance at end of the period	211,710,783.02
--	-----------------------

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:


DENZEL A. CRUZ
Acting City Accountant

CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF FINANCIAL POSITION
AS OF MARCH 31, 2025

ASSETS**Current Assets**

Cash and Cash Equivalents	216,290,409.26
Investments	-
Receivables	38,406,509.73
Inventories	3,229,979.50
Prepayments and Deferred Charges	2,236,710.87
Total Current Assets	260,163,609.36

Noncurrent Assets

Investment Property	-
Property, Plant, and Equipment	19,969,480.98
Intangible Assets	-
Total Noncurrent Assets	19,969,480.98

TOTAL ASSETS	280,133,090.34
---------------------	-----------------------

LIABILITIES**Current Liabilities**

Financial Liabilities	32,635,528.90
Inter-Agency Payables	111,399,966.09
Intra-Agency Payables	1,969,968.01
Trust Liabilities	96,405,729.11
Deferred Credits/Unearned Income	1,589,329.50
Other Payables	36,403,283.12
Total Current Liabilities	280,403,804.73


TOTAL LIABILITIES	280,403,804.73
--------------------------	-----------------------

NET ASSETS/EQUITY

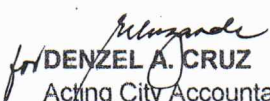
Government Equity	(270,714.39)
-------------------	--------------

TOTAL LIABILITIES AND NET ASSETS/EQUITY	280,133,090.34
--	-----------------------

Prepared by:


MYRA C. NICOLAS
Administrative Officer V

Certified Correct:



DENZEL A. CRUZ
Acting City Accountant

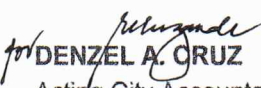
CITY GOVERNMENT OF NAVOTAS
TRUST FUND
STATEMENT OF FINANCIAL PERFORMANCE
AS OF MARCH 31, 2025

Revenue	
Tax Revenue	-
Share from Internal Revenue Collections	-
Service and Business Income	-
Shares, Grants, and Donations	-
Other Income	-
Total Revenue	-
Current Operating Expenses	
Personnel Services	-
Maintenance and Other Operating Expenses	266,216.80
Financial Expenses	-
Non-cash Expenses	-
Total Current Operating Expenses	266,216.80
Deficit from Current Operations	(266,216.80)
Transfers, Assistance, and Subsidy	
Transfers, Assistance, and Subsidy from	-
Transfers, Assistance, and Subsidy to	-
Net Financial Assistance/Subsidy	-
DEFICIT FOR THE PERIOD	(266,216.80)

Prepared by:

Certified Correct:


MYRA C. NICOLAS
 Administrative Officer V


DENZEL A. CRUZ
 Acting City Accountant

CONSOLIDATED QUARTERLY REPORT ON GOVERNMENT PROJECTS, PROGRAMS or ACTIVITIES


REGION : NCR
PROVINCE : METRO MANILA
CITY/MUNICIPALITY : NAVOTAS

CALENDAR YEAR: 2025
QUARTER: 1

Program or Project	Location	Total Cost	Date Started	Target	Project Status		No. of Extensions, if any	Remarks
				Completion Date	% of Completion	Total Cost Incurred to Date		
CHO - PROFESSIONAL FEES	Navotas City	1,284,381.22				4,497.59		ON GOING
CHO - CHARGES	Navotas City	45,560,927.33				-		ON GOING
NAVOTAAS SCHOLARSHIP PROGRAM	Navotas City	192,687.67				44,900.00		ON GOING
DOH-MMHD - Medical Assistance to Navotas City Hospital SAA No. 203-02-000425/2023-02-000764	Navotas City	21,500,000.00	9/14/2023			20,217,659.98		ON GOING
DOH-NCRO - National Immunization Program Implementation	Navotas City	150,000.00	1/17/2023			150,000.00		Complete
DOH-NCRO/LHSDA 2023 Fixed Tranche to Support Implementation of Annual Operation Plan Of Navotas City	Navotas City	1,000,000.00	5/17/2023			1,000,000.00		Complete
DOH-MMHD - Medical Assistance to Indigent, Incapacitated Patient (MAIP) Program	Navotas City	54,500,000.00	3/18/2024			52,483,049.95		On Going

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.


GALVIN P. RIVERA
Acting Budget Officer


DENZEL ACRUZ, CPA
Acting City Accountant


MAYOR JOHN REYNALD M. MANGCO
Local Chief Executive

CONSOLIDATED QUARTERLY REPORT ON GOVERNMENT PROJECTS, PROGRAMS or ACTIVITIES

REGION : NCR
PROVINCE : METRO MANILA
CITY/MUNICIPALITY : NAVOTAS


CALENDAR YEAR: 2025
QUARTER: 1

[illegible]

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

GALVIN P. RIVERA
Acting Budget Officer

DENZEL A. CRUZ, CPA
Acting City Accountant


MAYOR JOHN REYNALD M. TIAMINGO
Local Chief Executive


HUMAN RESOURCE COMPLEMENT

REGION: NATIONAL CAPITAL REGION
PROVINCE: METRO MANILA
CITY/MUNICIPALITY: NAVOTAS CITY

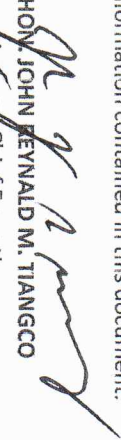
CALENDAR YEAR: 2025
QUARTER: 1

Nature of Appointment or Employment	Number	Compensation and Other Benefits		Total
		Salaries and Wages	Other Monetary Benefits	
I. Permanent	514	59,453,234.90	21,768,772.75	81,222,007.65
II. Contractual	0			
III. Job Order/Contract of Service	1938	53,845,644.73		53,845,644.73
IV. Casual	8	297,660.00		297,660.00
Grand Total	2460	113,596,539.63	21,768,772.75	135,365,312.38

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.


RYAN S. YCASAS
Human Resource Management Officer


JOSE DENZEL A. CRUZ, CPA
Local Accountant


JOHN REYNALDO M. TIANGCO
Local Chief Executive

Notes:

1. Contractual personnel are those whose employment in the government is in accordance with a special contract to undertake a specific work or job, requiring special or technical skills not available in the employing agency, to be accomplished within a specific period, which in no case shall exceed one year, and performs or accomplishes the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presidential Decree No. 807 October 6, 1975)
2. Contract of Services/Job Orders are employees whose services rendered are not considered government services and do not enjoy the benefits enjoyed by government employees. The job order covers piece work or intermittent job of short duration not exceeding six months on a daily basis. (Source: Omnibus Rules Implementing Book V of E.O. No. 292 and Other Pertinent Civil Service Laws)

UNLIQUIDATED CASH ADVANCES

REGION: NATIONAL CAPITAL REGION
PROVINCE: METRO MANILA
CITY/MUNICIPALITY: NAVOTAS CITY

CALENDAR YEAR: 2025
QUARTER: 1

Name of Debtor (in alphabetical order)	Amount Balance	Date Granted	Purpose	Amount Due				
				Current		Past Due		
				Less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 years
								3 years and above
CESAR D.C. LOZANO	50,000.00	01/09/2025	Cash Advance of Petty Cash fund to defray various expenses and other supplies use of City Auditor Office CY 2025		50,000.00			
MYRA C. NICOLAS	20,000.00	01/09/2025	Cash Advance of Petty Cash fund and operational City Accounting Office		20,000.00			
LOVELY D.C. ANGELES	242,700.00	01/13/2025	Cash Advance for the renewal of LTO registration of various city government of navotas service vehicles		242,700.00			
JUMILYN G. BULANON	20,000.00	03/19/2025	Cash Advance of Petty Cash and operational expenses of City General Services Office	20,000.00				
MARIA THERESA B. CORPUZ	775,000.00	03/25/2025	Payment for Cash Advance Burial Assistance under LGSF 2023	775,000.00				
RONALD G. BONZON	18,000.00	02/07/2025	Cash Advance for the Petty Cash for the MOOE of City Social Welfare and development Office		18,000.00			
NOEL ALEJANDRINO	11,047.22	02/13/2025	Cash Advance airfare (50 %) for attending NTP strategic workshop - CHO Feb.17 -21 2025 at CEBU		11,047.22			
AVELINO B. TOLENTINO III	10,000.00	02/14/2025	Payment for Petty Cash 2025 - CHRDO		10,000.00			
LIBERTY C. DOMINGO	51,225.00	02/25/2025	Cash Advance expenses for attending PACR national convention & Congress of Civil registry personnels at Legazpi Albay / March 10-14 2025		51,225.00			
Total	1,197,972.22			795,000.00	402,972.22	-	-	-

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

DENZEL M. TRUZ, CPA
Local Accountant

JOHN. JOSE REYNALD M. TIANGCOY
Local Chief Executive

UNLIQUIDATED CASH ADVANCES

REGION: NATIONAL CAPITAL REGION
PROVINCE: METRO MANILA
CITY/MUNICIPALITY: NAVOTAS CITY

CALENDAR YEAR: 2025
QUARTER: 1

Name of Debtor (in alphabetical order)	Amount Balance	Date Granted	Purpose	Amount Due				
				Current		Past Due		
				Less than 30 days	31-90 days	91-365 days	Over 1 year	Over 2 years
	1,197,972.22		BALANCE FORWARDED	795,000.00	402,972.22	-		
RACHEL ERRA T. BARTOLOM	412,000.00	02/25/2025	Cash Advance allowances of NGAS / Feb 2025		412,000.00			
RYAN LESTER E. TAN	20,000.00	02/25/2025	Payment for Petty Cash 2025 - LDRRMO		20,000.00			
			Cash advance for (airfare) travel expenses for attending GSMA Ministerial meeting world mobile congress 2025 - (March 3- 6 2025)					
DANIEL FRANCIS M. PASCUAL	237,589.66	02/27/2025	Barcelona Spain		237,589.66			
			Cash advance for (airfare) travel expenses for attending GSMA Ministerial meeting world mobile congress 2025 - (March 3- 6 2025)					
RENATO S. REYES	188,347.87	02/28/2025	Barcelona Spain		188,347.87			
			Cash Advance for Representation expenses of the office of City Mayor					
CORAZON M. MORALES	623,000.00	03/26/2025	Cash Advance allowances - various offices January 2025 & Incentives of deputized PNP / CENRO / CTFMO (Nov. - Dec 2024	623,000.00				
MERECITA O. DIONISIO	273,000.00	03/26/2025	Participation allowance of the Division of Navotas Delegation to the NCR Palaro 2024	273,000.00				
RODERIC RAÑESES	2,860,000.00	03/07/2025	Cash Advance for Transportation Expenses for 31st Governance Boot Camp of Institute for Solidarity in Asia on March 18-21, 2025 at Boracay, Aklan	2,860,000.00				
Roan P. Salfraanca	36,749.00	3/17/2025	Petty Cash for NCH operational expenses	36,749.00				
Tirso Bernardo II	20,000.00	25/02/2025			20,000.00			
Total	5,867,658.75			4,586,749.00	1,280,909.75	-	-	-

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

DENZEL A. CRUZ, CPA
Local Accountant

JOHN JOSE REYNALDO M. TIANGCO
Local Chief Executive

UNLIQUIDATED CASH ADVANCES


REGION:	NATIONAL CAPITAL REGION
PROVINCE:	METRO MANILA
CITY/MUNICIPALITY:	NAVOTAS CITY

CALENDAR YEAR: 2025
QUARTER: 1

[illegible]

We hereby certify that we have reviewed the contents and hereby attest to the veracity and correctness of the data or information contained in this document.

DENZEL A. CRUZ, CPA
Local Accountant


HON. JOHN REYNALD M. TIANGCO
Local Chief Executive