

CITY GOVERNMENT OF PUERTO PRINCESA

TRIAL BALANCE

As of March 31, 2013

GENERAL FUND

Account Titles	Account Code	Debit Balance	Credit Balance
Cash - Collecting Officers	102	3,426.10	
Cash Disbursing Officers	103	96,873,968.38	
Cash in Bank - Local Currency	111	139,432,747.61	
DBP-General	1238-635-4	5,915,575.19	
LBP-LOCAL	0462-1061-14	893,642.32	
LBP -City IRA	0462-1063-51	48,033,079.94	
LBP-PRMDP-Equity	0462-1066-37	2,032,013.88	
LBP-Debt Service	0462-1082-57	2,453,103.41	
LBP-20% DF	0462-1109-87	1,447,976.81	
LBP-Environmental Availment Fee	3632-1001-58	13,150,047.00	
PVB-SEAP	0034-001098-001	126,780.32	
PVB-SPNPC	0034-001099-001	28,252,233.27	
PVB- City Housing	0034-001100-001	3,248,135.31	
PVB- GF-Local Coll.	0034-001131-001	22,035,371.33	
PVB-TRACS	0034-001138-001	683,424.77	
PVB-LOAN	0034-001156-001	7,357,838.51	
PVB-Coliseum Account	0034-001162-001	425,189.23	
PVB- 20%	0034-001165-001	244,500.05	
PVB- Fishport Account	0034-006172-001	2,214,611.38	
PVB- Baywalk Special Account	0034-00/193-001	919,224.89	
Total	P	139,432,747.61	
Accounts Receivable	121	173,018.37	
Due from Officers and Employees	123	1,995,225.99	
Loans Receivable	126	30,876,810.00	
Real Property Tax Receivable	127	116,482,654.54	
Due from Other Funds	144	31,224,412.56	
Receivables - Disallowance/Charges	146	3,264,982.82	
Other Receivables	149	4,726,481.14	
Accountable Forms Inventory	156	1,858,240.50	
Advances to Contractors	181	122,938,356.64	
Other Investments and Marketable Securities	197	41,383,047.45	
Land	201	777,538,980.54	
Land Improvements	202	345,594,573.84	
Accumulated Depreciation - Land Improvements	302		193,692,078.28
Electrification, Power and Energy Structures	205	146,287,677.96	
Accumulated Depreciation - Electrification, Power and Energy Structures	305		45,401,242.51
Office Buildings	211	466,366,903.15	
Accumulated Depreciation - Office Buildings	311		156,299,002.98
School Buildings	212	163,831,621.67	
Accumulated Depreciation - School Buildings	312		27,401,673.90
Hospitals and Health Centers	213	1,820,945.18	
Accumulated Depreciation - Hospitals & Health Centers	313		376,472.00
Markets and Slaughterhouses	214	89,991,924.00	
Accumulated Depreciation - Market and Slaughterhouses	314		28,954,819.67
Other Structures	215	158,499,037.97	
Accumulated Depreciation - Other Structures	315		58,075,568.63
Office Equipment	221	6,099,755.40	
Accumulated Depreciation - Office Equipment	321		3,040,862.34

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Account Titles	Account Code	Debit Balance	Credit Balance
Furniture and Fixtures	222	5,933,533.36	
Accumulated Depreciation - Furniture & Fixtures	322		1,452,442.33
IT Equipment and Software	223	81,330,595.10	
Accumulated Depreciation - IT Equipment & Software	323		37,551,077.08
Library Books	224	8,035,683.04	
Accumulated Depreciation - Library Books	324		5,317,478.29
Machinery	226	76,990.00	
Accumulated Depreciation - Machinery	326		4,619.40
Agricultural, Fishery & Forestry Equipment	227	4,429,766.00	
Accumulated Depreciation - Agricultural, Fishery & Forestry Equipment	327		530,228.02
Communication Equipment	229	3,819,366.00	
Accumulated Depreciation - Communication Equipment	329		1,749,659.72
Construction/Port Equipment	230	384,079,616.14	
Accumulated Depreciation - Construction/Port Equipment	330		171,006,391.15
Fire Fighting Equipment	231	8,000,000.00	
Accumulated Depreciation - Fire Fighting Equipment	331		480,000.00
Hospital Equipment	232	111,825.00	
Accumulated Depreciation - Hospital Equipment	332		23,483.32
Medical, Dental and Laboratory Equipment	233	16,095,602.50	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		6,273,747.11
Military, Police and Traffic Equipment	234	900,000.00	
Accumulated Depreciation - Military, Police and Traffic Equipment	334		364,500.00
Technical & Scientific Equipment	236	23,467,639.68	
Accumulated Depreciation - Technical and Scientific Equipment	336		4,091,376.84
Other Machinery and Equipment	240	50,880,536.69	
Accumulated Depreciation - Other Machinery & Equipment	340		22,402,461.09
Motor Vehicles	241	110,929,025.96	
Accumulated Depreciation - Land Transportation Equipment	341		41,286,556.04
Watercraft	244	9,942,203.00	
Accumulated Depreciation - Watercrafts	344		4,955,398.33
Other Transportation Equipment	248	9,900,020.00	
Accumulated Depreciation - Other Transportation Equipment	348		668,251.35
Public Infrastructures - Roads, Highways, and Bridges	251	26,583,825.51	
Public Infrastructures - Flood Controls	256	768,156.00	
Public Infrastructures - Other Public Infrastructures	260	10,529,946.31	
Construction in Progress - Agency Assets	264	207,051,269.39	
Construction in Progress - Road, Highways and Bridges	266	73,049,411.20	
Construction in Progress - Artesian Wells, Reservoirs, Pumping Station and Conduits	269	1,215,066.68	
Construction in Progress - Waterways, Aqueducts, Seawalls	272	4,438,670.72	
Construction in Progress - Other Public Infrastructures	273	18,582,922.24	
Other Assets	290	64,346,677.33	
Accounts Payable	401		129,316,580.67
Due to Officers & Employees	403		7,644,450.86
Due to BIR	412		23,082,861.83
Due to GSIS	413		4,463,895.22
Due to Pag-ibig	414		2,455,591.54
Due to Philhealth	415		390,450.00
Due to Other NGA's	416		1,093,206.11

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Account Titles	Account Code	Debit Balance	Credit Balance
Due to Local Government Units	418		6,550,491.84
Due to Other Funds/Books	424		45,427,483.87
Contractors' Security Deposits	426		35,003,752.74
Other Payables	439		5,893,548.50
Loans Payable - Domestic	444		932,959,296.22
Deferred Real Property Tax Income	451		116,482,654.54
Other Deferred Credits	455		4,845,562.14
Government Equity	501		1,508,967,493.86
Professional Tax	564		142,095.00
Amusement Tax	581		2,522,722.41
Business Tax	582		54,663,755.80
Community Tax	583		4,380,319.35
Franchise Tax	584		848,400.00
Printing and Publication Tax	586		43,153.91
Property Transfer Tax	587		1,297,934.85
Real Property Tax	588		34,279,036.95
Tax on Delivery Trucks and Vans	592		243,780.00
Tax on Sand, Gravel and Other Quarry Products	593		873,747.83
Fines and Penalties - RPT	599		1,843,320.24
Fines and Penalties - Local Taxes	599		4,241.15
Fees on Weights and Measures	601		189,125.00
Permit Fees	605		11,659,235.89
Registration Fees	606		144,875.00
Fines and Penalties - Permits and Licenses	609		1,957,096.43
Clearance and Certification Fees	613		3,076,811.00
Garbage Fees	616		4,517,240.00
Inspection Fees	617		17,100.00
Medical, Dental and Laboratory Fees	619		1,198,125.00
Toll and Terminal Fee	623		1,263,591.43
Other Service Income	628		853,378.76
Income from Market	636		5,212,164.94
Income from Slaughterhouse	637		2,030,939.89
Income from Transportation	638		1,843,868.72
Rent Income	642		780,929.81
Other Business Income	648		23,038,440.34
Fines and Penalties - Business Income	649		742,275.00
Interest Income	664		98,470.04
Internal Revenue Allotment	665		341,773,335.00
Miscellaneous Income	678		69,736.21
Prior Years Adjustments	684	17,370,136.01	
Salaries and Wages - Regular	701	54,288,095.47	
Salaries and Wages - Casuals	705	113,680.00	
Salaries and Wages - Contractual	706	1,391,179.25	
PERA	711	5,131,648.90	
Representation Allowance	713	1,149,500.00	
Transportation Allowance	714	274,000.00	
Subsistence, Laundry & Quarter Allowance	716	257,070.75	
Other Bonuses and Allowances	719	10,177,168.04	

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Account Titles	Account Code	Debit Balance	Credit Balance
Honoraria	720	10,000.00	
Hazard Pay	721	1,068,314.80	
Life and Retirement Insurance Contributions	731	6,465,485.63	
PAG-IBIG Contributions	732	1,077,580.80	
PHILHEALTH Contributions	733	608,087.50	
ECC Contributions	734	258,710.79	
Retirement Benefits - Regular	742	907,069.55	
Other Personnel Benefits	749	10,011,025.21	
Travel Expenses	751	1,387,029.42	
Training and Scholarship Expenses	753	265,518.00	
Office Supplies Expenses	755	223,050.10	
Accountable Forms Expenses	756	490,653.00	
Fuel, Oil and Lubricants Expenses	761	11,610,863.76	
Other Supplies Expenses	765	150,000.00	
Water	766	112,831.63	
Electricity	767	98,077.19	
Postage and Deliveries	771	1,500.00	
Telephone Expenses - Landline	772	254,791.68	
Telephone Expenses - Mobile	773	126,213.94	
Internet Expenses	774	31,416.59	
Advertising, Promotional and Marketing Expenses	780	476,840.00	
Rent Expenses	782	280,518.05	
Representation Expenses	783	3,925,305.82	
Subscription Expenses	786	37,720.00	
General Services	795	27,789,571.80	
Repairs and Maintenance - Other Machinery & Equipment	840	3,830.00	
Repairs and Maintenance - Land Transportation Equipment	841	16,700.00	
Subsidy to Other Funds - Calamity Fund	877	32,446,110.85	
Donations	878	15,793,167.32	
Confidential Expenses	881	360,000.00	
Taxes, Duties and Licenses	891	19,693.87	
Insurance/Reinsurance Expense	892	364,146.00	
Insurance Expense	893	58,067.91	
Depreciation - Land Improvements	902	7,753,319.68	
Depreciation - Electrification, Power and Energy Structures	905	3,171,187.89	
Depreciation - Office Buildings	911	4,216,627.17	
Depreciation - School Buildings	912	1,774,995.07	
Depreciation - Hospitals and Health Centers	913	20,485.62	
Depreciation - Markets and Slaughterhouses	914	952,614.54	
Depreciation - Other Structures	915	2,177,778.45	
Depreciation - Office Equipment	921	268,200.45	
Depreciation - Furniture and Fixtures	922	121,077.64	
Depreciation - IT Equipment	923	1,763,768.48	
Depreciation - Library Books	924	361,606.02	
Depreciation - Machinery	926	3,464.55	
Depreciation - Agricultural, Fishery & Forestry Equipment	927	85,495.29	
Depreciation - Communication Equipment	929	165,702.00	
Depreciation - Construction and Heavy Equipment	930	8,047,211.67	


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Depreciation - Fire Fighting Equipment	931	180,000.00	
Depreciation - Hospital Equipment	932	2,516.07	
Depreciation - Medical, Dental and Laboratory Equipment	933	362,151.06	
Depreciation - Military, Police and Traffic Equipment	934	20,250.00	
Depreciation - Technical and Scientific Equipment	936	528,021.93	
Depreciation - Other Machineries and Equipment	940	1,132,594.95	
Depreciation - Motor Vehicle	941	2,442,500.19	
Depreciation - Watercrafts	944	222,576.87	
Depreciation - Other Transportation Equipment	948	222,750.45	
Discount on Real Property Taxes	954	481,922.91	
Other Maintenance and Operating Expenses	969	8,397,600.95	
Bank Charges	971	13,715.00	
Interest Expenses	975	13,939,919.25	
Other Financial Charges	979	110,392.82	
Grand Totals		4,137,585,956.27	4,137,585,956.27


 NANETTE A. DARIO
 City Accountant
 5-May-13

11-May