



CITY GOVERNMENT OF PUERTO PRINCESA

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TRIAL BALANCE

GENERAL FUND

As of October 31, 2013

Account Titles	Account Code	Debit Balance	Credit Balance
Cash - Collecting Officers	102	7,376.58	
Cash Disbursing Officers	103	42,105,026.89	
Cash in Bank - Local Currency	111	205,851,020.72	
DBP-General	1238-635-4	2,863,333.76	
LBP-LOCAL	0462-1061-14	1,121,880.36	
LBP -City IRA	0462-1063-51	66,471,088.48	
LBP-PRMDP-Equity	0462-1066-37	2,034,080.29	
LBP-Debt Service	0462-1082-57	680,442.30	
LBP-20% DF	0462-1109-87	40,520,499.16	
LBP-Environmental Availment Fee	3632-1001-58	9,478,432.37	
PVB-SEAP	0034-001098-001	122,629.54	
PVB-SPNPC	0034-001099-001	40,502,817.98	
PVB- City Housing	0034-001100-001	3,747,613.37	
PVB- GF-Local Coll.	0034-001131-001	17,344,605.82	
PVB-TRACS	0034-001138-001	1,581,746.65	
PVB-LOAN	0034-001156-001	16,055,335.75	
PVB-Coliseum Account	0034-001162-001	438,290.21	
PVB- 20%	0034-001165-001	352,287.55	
PVB- Fishport Account	0034-006172-001	1,854,188.47	
PVB- Baywalk Special Account	0034-007193-001	681,748.66	
Total	P	205,851,020.72	
Accounts Receivable	121	173,018.37	
Due from Officers and Employees	123	932,455.17	
Loans Receivable	126	44,999,810.00	
Real Property Tax Receivable	127	99,278,255.01	
Due from NGAs	136	9,630,950.18	
Due from Other Funds	144	14,021,202.33	
Receivables - Disallowance/Charges	146	3,264,982.82	
Other Receivables	149	4,726,481.14	
Accountable Forms Inventory	156	2,388,717.50	
Advances to Contractors	181	72,097,390.53	
Other Investments and Marketable Securities	197	41,383,047.45	
Land	201	803,707,109.29	
Land Improvements	202	347,287,244.46	
Accumulated Depreciation - Land Improvements	302		211,690,185.58
Electrification, Power and Energy Structures	205	159,232,371.83	
Accumulated Depreciation - Electrification, Power and Energy Structures	305		53,228,619.34
Office Buildings	211	466,586,804.45	
Accumulated Depreciation - Office Buildings	311		166,290,000.21
School Buildings	212	175,619,610.41	
Accumulated Depreciation - School Buildings	312		32,096,933.76
Hospitals and Health Centers	213	1,896,145.18	
Accumulated Depreciation - Hospitals & Health Centers	313		424,271.78
Markets and Slaughterhouses	214	91,981,923.98	
Accumulated Depreciation - Market and Slaughterhouses	314		32,968,586.85
Other Structures	215	166,275,319.32	
Accumulated Depreciation - Other Structures	315		63,355,302.41
Office Equipment	221	8,950,044.40	
Accumulated Depreciation - Office Equipment	321		3,772,793.99
Furniture and Fixtures	222	6,193,846.36	
Accumulated Depreciation - Furniture & Fixtures	322		1,774,896.19

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TRIAL BALANCE

GENERAL FUND

As of October 31, 2013

Account Titles	Account Code	Debit Balance	Credit Balance
IT Equipment and Software	223	83,764,892.50	
Accumulated Depreciation - IT Equipment & Software	323		41,887,029.25
Library Books	224	8,035,683.04	
Accumulated Depreciation - Library Books	324		6,161,225.67
Machinery	226	232,630.00	
Accumulated Depreciation - Machinery	326		22,041.75
Agricultural, Fishery & Forestry Equipment	227	4,885,966.00	
Accumulated Depreciation - Agricultural, Fishery & Forestry Equipment	327		780,386.73
Communication Equipment	229	3,906,291.00	
Accumulated Depreciation - Communication Equipment	329		2,158,586.22
Construction/Port Equipment	230	406,066,616.14	
Accumulated Depreciation - Construction/Port Equipment	330		191,404,358.33
Disaster Response and Rescue Equipment	231	8,044,991.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	331		901,012.29
Hospital Equipment	232	111,825.00	
Accumulated Depreciation - Hospital Equipment	332		29,354.15
Medical, Dental and Laboratory Equipment	233	16,095,602.50	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		7,118,766.25
Military, Police and Traffic Equipment	234	900,000.00	
Accumulated Depreciation - Military, Police and Traffic Equipment	334		411,750.00
Technical & Scientific Equipment	236	23,727,539.68	
Accumulated Depreciation - Technical and Scientific Equipment	336		5,335,123.51
Other Machinery and Equipment	240	55,551,014.19	
Accumulated Depreciation - Other Machinery & Equipment	340		25,042,367.22
Motor Vehicles	241	112,952,304.54	
Accumulated Depreciation - Land Transportation Equipment	341		47,080,276.42
Watercraft	244	10,891,623.00	
Accumulated Depreciation - Watercrafts	344		5,504,719.65
Other Transportation Equipment	248	9,900,020.00	
Accumulated Depreciation - Other Transportation Equipment	348		1,188,002.40
Public Infrastructures - Roads, Highways, and Bridges	251	112,932,135.70	
Public Infrastructures - Artesian Wells, Reservoirs, Pumping Station and Conduits	254	2,177,566.52	
Public Infrastructures - Flood Controls	256	2,361,611.25	
Public Infrastructures - Waterways, Aqueducts, Seawalls	257	6,508,119.15	
Public Infrastructures - Other Public Infrastructures	260	52,836,978.90	
Construction in Progress - Agency Assets	264	534,321,740.51	
Construction in Progress - Road, Highways and Bridges	266	28,803,813.95	
Construction in Progress - Irrigation, Canals and Laterals	270	42,926.00	
Construction in Progress - Flood Controls	271	2,646,294.01	
Construction in Progress - Other Public Infrastructures	273	11,701,258.11	
Breeding Stocks	282	449,166.00	
Other Assets	290	64,349,262.34	
Accounts Payable	401		62,293,992.04
Due to Officers & Employees	403		8,317,845.72
Due to BIR	412		11,088,284.09
Due to GSIS	413		598,294.12
Due to Pag-ibig	414		2,520,568.54
Due to Philhealth	415		390,473.00
Due to Other NGA's	416		1,093,206.11
Due to Local Government Units	418		1,831,521.33
Due to Other Funds/Books	424		41,862,662.93
Contractors' Security Deposits	426		67,309,548.02



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As of October 31, 2013

Account Titles	Account Code	Debit Balance	Credit Balance
Other Payables	439		12,150,055.63
Loans Payable - Domestic	444		1,097,756,580.64
Deferred Real Property Tax Income	451		99,278,255.01
Other Deferred Credits	455		695,368.63
Government Equity	501		1,512,472,631.86
Professional Tax	564		171,170.00
Amusement Tax	581		8,558,861.53
Business Tax	582		107,593,826.13
Community Tax	583		5,805,730.37
Franchise Tax	584		1,429,430.00
Printing and Publication Tax	586		77,227.94
Property Transfer Tax	587		4,419,772.05
Real Property Tax	588		54,167,959.45
Tax on Delivery Trucks and Vans	592		270,975.00
Tax on Sand, Gravel and Other Quarry Products	593		2,624,181.29
Fines and Penalties - RPT	599		3,926,844.27
Fines and Penalties - Local Taxes	599		15,730.91
Fees on Weights and Measures	601		275,765.00
Permit Fees	605		20,402,324.97
Registration Fees	606		509,940.00
Fines and Penalties - Permits and Licenses	609		3,553,452.74
Clearance and Certification Fees	613		5,991,812.98
Garbage Fees	616		5,473,370.00
Inspection Fees	617		88,582.40
Medical, Dental and Laboratory Fees	619		2,214,164.00
Toll and Terminal Fee	623		4,575,107.43
Other Service Income	628		1,560,818.82
Income from Market	636		6,327,309.12
Income from Slaughterhouse	637		2,833,761.34
Income from Transportation	638		2,406,661.14
Rent Income	642		10,532,570.99
Other Business Income	648		61,403,044.19
Fines and Penalties - Business Income	649		2,226,415.00
Interest Income	664		301,512.67
Internal Revenue Allotment	665		1,150,752,549.00
Share from PCSO	670		705,687.91
Miscellaneous Income	678		146,266.66
Prior Years Adjustments	684	65,656,886.79	
Salaries and Wages - Regular	701	183,543,561.39	
Salaries and Wages - Casuals	705	1,083,660.00	
Salaries and Wages - Contractual	706	6,680,326.68	
PERA	711	17,359,798.48	
Representation Allowance	713	3,737,750.00	
Transportation Allowance	714	908,800.00	
Clothing Allowance	715	4,710,000.00	
Subsistence, Laundry & Quarter Allowance	716	1,059,702.24	
Productivity Incentive Allowance	717	4,030,000.00	
Other Bonuses and Allowances	719	10,518,133.13	
Honoraria	720	393,000.00	
Hazard Pay	721	4,294,278.65	
Cash Gift	724	1,948,625.00	
Year End Bonus	725	7,993,769.48	



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Account Titles	Account Code	Debit Balance	Credit Balance
Life and Retirement Insurance Contributions	731	21,915,664.53	
PAG-IBIG Contributions	732	3,654,392.84	
PHILHEALTH Contributions	733	2,060,924.00	
ECC Contributions	734	875,438.07	
Retirement Benefits - Regular	742	7,286,178.36	
Other Personnel Benefits	749	13,260,262.92	
Travel Expenses	751	7,235,037.26	
Training and Scholarship Expenses	753	1,986,994.70	
Office Supplies Expenses	755	5,555,464.66	
Accountable Forms Expenses	756	920,396.00	
Animal/Zoological Supplies Expenses	757	597,737.00	
Food Expenses	758	146,820.50	
Drugs and Medicines Expenses	759	6,374,709.00	
Medical, Dental and Laboratory Supplies Expenses	760	585,414.60	
Fuel, Oil and Lubricants Expenses	761	46,066,967.00	
Agricultural Expenses	762	241,861.92	
Other Supplies Expenses	765	6,885,865.87	
Water	766	4,207,611.05	
Electricity	767	18,599,113.56	
Postage and Deliveries	771	2,260.00	
Telephone Expenses - Landline	772	1,062,652.39	
Telephone Expenses - Mobile	773	703,723.94	
Internet Expenses	774	189,327.98	
Advertising, Promotional and Marketing Expenses	780	3,365,131.05	
Printing & Binding Expenses	781	1,680,234.50	
Rent Expenses	782	2,256,987.66	
Representation Expenses	783	637,565.94	
Transportation and Delivery Expenses	784	45,000.00	
Subscription Expenses	786	320,138.00	
Consultancy Services	793	499,999.98	
General Services	795	150,857,726.68	
Other Professional Services	799	56,000.00	
Repairs and Maintenance - Office Building	811	63,000.00	
Repairs and Maintenance - Market & Slaughterhouses	814	17,100.00	
Repairs and Maintenance - Other Structures	815	34,342.00	
Repairs and Maintenance - Office Equipment	821	188,592.50	
Repairs and Maintenance - IT Equipment & Software	823	162,812.00	
Repairs and Maintenance - Other Machinery & Equipment	840	148,573.50	
Repairs and Maintenance - Land Transportation Equipment	841	7,833,929.29	
Repairs and Maintenance - Artesian Wells, Reservoirs, Pumping, etc	854	21,781.00	
Repairs and Maintenance - Flood Controls	856	179,575.00	
Repairs and Maintenance - Other Public Infrastructures	860	301,958.00	
Donations	878	110,957,011.96	
Confidential Expenses	881	780,000.00	
Taxes, Duties and Licenses	891	60,302.35	
Insurance/Reinsurance Expense	892	516,021.00	
Insurance Expense	893	897,726.28	
Depreciation - Land Improvements	902	25,751,426.98	
Depreciation - Electrification, Power and Energy Structures	905	10,998,564.72	
Depreciation - Office Buildings	911	14,207,624.40	
Depreciation - School Buildings	912	6,446,679.85	
Depreciation - Hospitals and Health Centers	913	68,285.40	




CITY GOVERNMENT OF PUERTO PRINCESA

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TRIAL BALANCE
GENERAL FUND
As of October 31, 2013

Account Titles	Account Code	Debit Balance	Credit Balance
Depreciation - Markets and Slaughterhouses	914	3,175,381.73	
Depreciation - Other Structures	915	7,457,512.23	
Depreciation - Office Equipment	921	1,000,132.10	
Depreciation - Furniture and Fixtures	922	443,531.50	
Depreciation - IT Equipment	923	6,099,720.65	
Depreciation - Library Books	924	1,205,353.40	
Depreciation - Machinery	926	20,886.90	
Depreciation - Agricultural, Fishery & Forestry Equipment	927	335,654.00	
Depreciation - Communication Equipment	929	574,628.50	
Depreciation - Construction and Heavy Equipment	930	28,445,178.85	
Depreciation - Disaster Response and Rescue Equipment	931	601,012.29	
Depreciation - Hospital Equipment	932	8,386.90	
Depreciation - Medical, Dental and Laboratory Equipment	933	1,207,170.20	
Depreciation - Military, Police and Traffic Equipment	934	67,500.00	
Depreciation - Technical and Scientific Equipment	936	1,771,768.60	
Depreciation - Other Machineries and Equipment	940	3,772,501.08	
Depreciation - Motor Vehicle	941	8,236,220.56	
Depreciation - Watercrafts	944	771,898.19	
Depreciation - Other Transportation Equipment	948	742,501.50	
Discount on Real Property Taxes	954	486,694.41	
Other Maintenance and Operating Expenses	969	23,867,723.19	
Bank Charges	971	23,387.50	
Interest Expenses	975	64,717,466.61	
Other Financial Charges	979	121,266.60	
Grand Totals		5,291,628,702.92	5,291,628,702.92


AIDA G. DUSONG
Asst. City Accountant
Acting City Accountant

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