



**CITY GOVERNMENT OF PUERTO PRINCESA**  
**Statement of Cash Flow**  
**GENERAL FUND**  
For the month of June 2014

**Cash Flow from Operation Activities:**

Cash Inflows:

Collection from taxpayers	9,363,100.38
Share from Internal Revenue Collections	128,702,878.00
Interest Income	115,328.20
Other Receipts	17,185,089.12
Total Cash Inflow	<u>155,366,395.70</u>

Cash Outflows:

Payments -	
To Suppliers & Creditors	135,661,458.17
To Officers & Employees	30,565,727.40
Interest Expense	7,774,294.68
Other Expenses	36,587.66
Total Cash Outflow	<u>174,038,067.91</u>

Net Cash Flow from Operating Activities (18,671,672.21)

**Cash Flow from Investing Activities:**

Cash Inflows:

From Sale of Property, Plant & Equipment

Cash Outflows:

To Purchase Property, Plant & Equipment 38,675,348.61

Net Cash from Investing Activities (38,675,348.61)

**Cash Flow from Financing Activities**

Cash Inflows:

From Acquisition of Loan 66,643,646.19

Cash Outflows

Payment of Loan Amortization 30,008,256.39


Net Cash from Financing Activities 36,635,389.80

Net Increase(Decrease) in Cash (20,711,631.02)

Cash at the Beginning of the Period 417,655,862.05

**Cash at the End of June 2014** **P 396,944,231.03**

CERTIFIED CORRECT:

  
**AIDA G. DUSONG**  
Acting City Accountant  
8/20/2014



CITY GOVERNMENT OF PUERTO PRINCESA

Statement of Cash Flow

GENERAL FUND

For the month of May 2014

**Cash Flow from Operation Activities:**

Cash Inflows:

Collection from taxpayers	11,883,606.74
Share from Internal Revenue Collections	128,702,878.00
Interest Income	42,714.45
Other Receipts	8,573,062.14
Total Cash Inflow	<u>149,202,261.33</u>

Cash Outflows:

Payments -	
To Suppliers & Creditors	64,316,154.29
To Officers & Employees	33,633,390.81
Interest Expense	7,106,816.24
Other Expenses	10,542.91
Total Cash Outflow	<u>105,066,904.25</u>

Net Cash Flow from Operating Activities 44,135,357.08

**Cash Flow from Investing Activities:**

Cash Inflows:

From Sale of Property, Plant & Equipment -

Cash Outflows:

To Purchase Property, Plant & Equipment 36,494,266.64

Net Cash from Investing Activities (36,494,266.64)

**Cash Flow from Financing Activities**

Cash Inflows:

From Acquisition of Loan -

Cash Outflows

Payment of Loan Amortization 18,500,157.25

Net Cash from Financing Activities (18,500,157.25)

Net Increase(Decrease) in Cash (10,859,066.81)

Cash at the Beginning of the Period 428,514,928.86

Cash at the End of May 2014 P 417,655,862.05

CERTIFIED CORRECT:

*Aida G. Dusong*  
**AIDA G. DUSONG**

Acting City Accountant

7/23/2014



## CITY GOVERNMENT OF PUERTO PRINCESA

 TRIAL BALANCE  
 GENERAL FUND  
 As of May 2014

Account Titles	Account Code	Debit Balance	Credit Balance
Cash - Collecting Officers	102	8,817.07	
Cash Disbursing Officers	103	21,696,074.42	
Cash in Bank - Local Currency	111	395,950,970.56	
DBP-General	1238-635-4	2,169,919.64	
LBP-LOCAL	0462-1061-14	1,174,262.33	
LBP -City IRA	0462-1063-51	96,553,689.25	
LBP-PRMDP-Equity	0462-1066-37	2,064,144.57	
LBP-Debt Service	0462-1082-57	680,442.30	
LBP-20% DF	0462-1109-87	64,403,087.05	
LBP-Environmental Availment Fee	3632-1001-58	18,390,982.37	
PVB-SEAP	0034-001098-001	195,913.16	
PVB-SPNPC	0034-001099-001	56,495,639.89	
PVB- City Housing	0034-001100-001	3,549,901.94	
PVB- GF-Local Coll.	0034-001131-001	80,183,248.33	
PVB-TRACS	0034-001138-001	1,613,295.84	
PVB-LOAN	0034-001156-001	64,859,789.72	
PVB-Coliseum Account	0034-001162-001	634,040.14	
PVB- 20%	0034-001165-001	548,920.92	
PVB- Fishport Account	0034-006172-001	1,731,785.09	
PVB- Baywalk Special Account	0034-007193-001	701,908.02	
Total	P	395,950,970.56	
Accounts Receivable	121	173,018.37	
Due from Officers and Employees	123	1,323,448.74	
Loans Receivable	126	45,019,810.00	
Real Property Tax Receivable	127	179,644,757.61	
Due from NGAs	136	9,630,950.18	
Due from Other Funds	144	11,563,623.48	
Receivables - Disallowance/Charges	146	9,159,228.62	
Other Receivables	149	4,726,481.14	
Accountable Forms Inventory	156	2,338,004.00	
Advances to Contractors	181	64,263,831.55	
Other Investments and Marketable Securities	197	41,383,047.45	
Land	201	807,407,109.29	
Land Improvements	202	335,761,416.25	
Accumulated Depreciation - Land Improvements	302		218,988,458.73
Electrification, Power and Energy Structures	205	171,265,980.99	
Accumulated Depreciation - Electrification, Power and Energy Structures	305		61,746,714.80
Office Buildings	211	433,334,043.86	
Accumulated Depreciation - Office Buildings	311		138,982,756.04
School Buildings	212	180,337,466.47	
Accumulated Depreciation - School Buildings	312		31,639,738.10
Hospitals and Health Centers	213	2,364,988.38	
Accumulated Depreciation - Hospitals & Health Centers	313		480,266.07
Markets and Slaughterhouses	214	91,981,923.98	
Accumulated Depreciation - Market and Slaughterhouses	314		35,191,354.04
Other Structures	215	150,137,094.35	
Accumulated Depreciation - Other Structures	315		47,565,424.76
Office Equipment	221	8,411,399.40	
Accumulated Depreciation - Office Equipment	321		2,989,910.36
Furniture and Fixtures	222	7,073,401.36	
Accumulated Depreciation - Furniture & Fixtures	322		2,129,317.64
IT Equipment and Software	223	85,959,434.50	





## CITY GOVERNMENT OF PUERTO PRINCESA

## TRIAL BALANCE

## GENERAL FUND

As of May 2014

Account Titles	Account Code	Debit Balance	Credit Balance
Accumulated Depreciation - IT Equipment & Software	323		46,227,830.27
Library Books	224	8,035,683.04	
Accumulated Depreciation - Library Books	324		6,779,971.64
Machinery	226	746,330.00	
Accumulated Depreciation - Machinery	326		54,173.40
Agricultural, Fishery & Forestry Equipment	227	5,737,866.00	
Accumulated Depreciation - Agricultural, Fishery & Forestry Equipment	327		1,070,735.48
Communication Equipment	229	4,515,481.00	
Accumulated Depreciation - Communication Equipment	329		2,601,680.28
Construction/Port Equipment	230	406,144,896.14	
Accumulated Depreciation - Construction/Port Equipment	330		210,567,475.38
Disaster Response and Rescue Equipment	231	12,289,741.00	
Accumulated Depreciation - Disaster Response and Rescue Equipment	331		1,355,209.93
Hospital Equipment	232	111,825.00	
Accumulated Depreciation - Hospital Equipment	332		35,224.98
Medical, Dental and Laboratory Equipment	233	16,295,552.50	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		7,972,783.17
Military, Police and Traffic Equipment	234	900,000.00	
Accumulated Depreciation - Military, Police and Traffic Equipment	334		459,000.00
Technical & Scientific Equipment	236	23,727,539.68	
Accumulated Depreciation - Technical and Scientific Equipment	336		6,580,819.43
Other Machinery and Equipment	240	54,278,138.19	
Accumulated Depreciation - Other Machinery & Equipment	340		25,328,278.33
Motor Vehicles	241	123,451,854.54	
Accumulated Depreciation - Land Transportation Equipment	341		49,564,172.28
Watercraft	244	12,391,023.00	
Accumulated Depreciation - Watercrafts	344		6,110,257.55
Other Transportation Equipment	248	9,900,020.00	
Accumulated Depreciation - Other Transportation Equipment	348		1,707,753.45
Public Infrastructures - Roads, Highways, and Bridges	251	44,383,864.24	
Public Infrastructures - Flood Controls	256	456,766.00	
Public Infrastructures - Other Public Infrastructures	260	638,307.00	
Construction in Progress - Agency Assets	264	644,626,237.16	
Construction in Progress - Road, Highways and Bridges	266	64,978,792.46	
Construction in Progress - Irrigation, Canals and Laterals	270	42,926.00	
Construction in Progress - Flood Controls	271	3,133,361.08	
Construction in Progress - Other Public Infrastructures	273	1,375,439.02	
Breeding Stocks	282	1,116,046.00	
Other Assets	290	73,205,766.33	
Accounts Payable	401		13,084,554.86
Due to Officers & Employees	403		8,657,426.09
Due to BIR	412		12,106,785.30
Due to GSIS	413		5,654,297.55
Due to Pag-ibig	414		2,474,697.61
Due to Philhealth	415		404,800.00
Due to Other NGA's	416		1,093,206.11
Due to Local Government Units	418		7,736,391.98
Due to Other Funds/Books	424		174,439,261.22
Contractors' Security Deposits	426		80,754,348.77
Other Payables	439		13,263,486.94
Loans Payable - Domestic	444		1,060,322,358.85
Deferred Real Property Tax Income	451		179,644,757.61
Other Deferred Credits	455		599,812.09



## CITY GOVERNMENT OF PUERTO PRINCESA

## TRIAL BALANCE

## GENERAL FUND

As of May 2014

Account Titles	Account Code	Debit Balance	Credit Balance
Government Equity	501		1,623,228,606.55
Professional Tax	564		152,500.00
Amusement Tax	581		4,269,582.06
Business Tax	582		82,703,091.89
Community Tax	583		5,324,095.40
Franchise Tax	584		1,631,681.50
Occupation Tax	585		6,480.00
Printing and Publication Tax	586		63,612.24
Property Transfer Tax	587		3,636,524.73
Real Property Tax	588		54,234,829.71
Tax on Delivery Trucks and Vans	592		258,522.50
Tax on Sand, Gravel and Other Quarry Products	593		1,631,905.70
Fines and Penalties - RPT	599		2,463,049.78
Fines and Penalties - Local Taxes	599		1,350.00
Fees on Weights and Measures	601		252,275.00
Permit Fees	605		16,591,372.17
Registration Fees	606		65,610.00
Fines and Penalties - Permits and Licenses	609		1,970,719.10
Clearance and Certification Fees	613		4,172,607.75
Garbage Fees	616		5,178,980.00
Inspection Fees	617		3,400.00
Medical, Dental and Laboratory Fees	619		1,272,012.00
Toll and Terminal Fee	623		2,958,235.14
Other Service Income	628		1,384,390.70
Income from Market	636		8,635.00
Income from Slaughterhouse	637		394,278.24
Rent Income	642		3,776,466.41
Other Business Income	648		34,943,964.98
Fines and Penalties - Business Income	649		1,731,770.00
Interest Income	664		256,273.33
Internal Revenue Allotment	665		643,514,390.00
Share from PCSO	670		634,863.60
Share from DBM	672		326,867.03
Miscellaneous Income	678		17,543.00
Prior Years Adjustments	684		
Salaries and Wages - Regular	701	23,798,701.51	
PERA	711	89,691,147.49	
Representation Allowance	713	8,499,921.18	
Transportation Allowance	714	1,849,170.59	
Clothing Allowance	715	557,914.69	
Subsistence, Laundry & Quarter Allowance	716	4,230,000.00	
Honoraria	720	39,175.00	
Hazard Pay	721	137,000.00	
Longevity Pay	722	137,310.95	
Cash Gift	724	444,832.20	
Year End Bonus	725	1,715,000.00	
Life and Retirement Insurance Contributions	731	7,357,470.50	
PAG-IBIG Contributions	732	10,747,831.45	
PHILHEALTH Contributions	733	1,790,309.66	
ECC Contributions	734	1,006,450.00	
Retirement Benefits - Regular	742	428,946.18	
Health Workers Benefits	743	213,985.86	
Other Personnel Benefits	749	1,726,244.02	
		7,486,266.77	





## CITY GOVERNMENT OF PUERTO PRINCESA

 TRIAL BALANCE  
 GENERAL FUND  
 As of May 2014

Account Titles	Account Code	Debit Balance	Credit Balance
Travel Expenses	751	2,312,245.09	
Training and Scholarship Expenses	753	283,278.70	
Office Supplies Expenses	755	636,106.47	
Accountable Forms Expenses	756	978,359.00	
Food Expenses	758	82,000.00	
Fuel, Oil and Lubricants Expenses	761	5,541,349.42	
Other Supplies Expenses	765	96,174.25	
Water	766	1,560,057.00	
Electricity	767	11,681,983.86	
Postage and Deliveries	771	3,680.00	
Telephone Expenses - Landline	772	200,631.76	
Telephone Expenses - Mobile	773	261,418.98	
Internet Expenses	774	55,481.37	
Advertising, Promotional and Marketing Expenses	780	852,472.40	
Printing & Binding Expenses	781	727,850.00	
Rent Expenses	782	217,552.20	
Representation Expenses	783	102,240.48	
Transportation and Delivery Expenses	784	12,500.00	
Subscription Expenses	786	57,574.00	
General Services	795	60,520,622.82	
Repairs and Maintenance - Elect, Power & Energy Structures	805	249,995.00	
Repairs and Maintenance - Other Structures	815	16,800.00	
Repairs and Maintenance - IT Equipment & Software	823	1,998.50	
Repairs and Maintenance - Land Transportation Equipment	841	62,369.90	
Repairs and Maintenance - Other Public Infrastructures	860	399,837.94	
Donations	878	41,564,062.23	
Taxes, Duties and Licenses	891	51,254.69	
Insurance/Reinsurance Expense	892	301,500.00	
Insurance Expense	893	3,028,448.46	
Depreciation - Land Improvements	902	12,555,070.75	
Depreciation - Electrification, Power and Energy Structures	905	6,144,797.34	
Depreciation - Office Buildings	911	5,913,569.06	
Depreciation - School Buildings	912	3,401,184.05	
Depreciation - Hospitals and Health Centers	913	40,655.14	
Depreciation - Markets and Slaughterhouses	914	1,587,690.85	
Depreciation - Other Structures	915	3,355,947.32	
Depreciation - Office Equipment	921	635,807.47	
Depreciation - Furniture and Fixtures	922	263,393.85	
Depreciation - IT Equipment	923	3,210,777.38	
Depreciation - Library Books	924	377,675.29	
Depreciation - Machinery	926	25,152.75	
Depreciation - Agricultural, Fishery & Forestry Equipment	927	215,170.00	
Depreciation - Communication Equipment	929	325,905.30	
Depreciation - Construction and Heavy Equipment	930	13,260,154.29	
Depreciation - Disaster Response and Rescue Equipment	931	333,522.78	
Depreciation - Hospital Equipment	932	4,193.45	
Depreciation - Medical, Dental and Laboratory Equipment	933	611,083.25	
Depreciation - Military, Police and Traffic Equipment	934	33,750.00	
Depreciation - Technical and Scientific Equipment	936	889,782.80	
Depreciation - Other Machineries and Equipment	940	2,015,691.91	
Depreciation - Motor Vehicle	941	4,298,990.22	
Depreciation - Watercrafts	944	442,163.50	
Depreciation - Other Transportation Equipment	948	371,250.75	




**CITY GOVERNMENT OF PUERTO PRINCESA**

**TRIAL BALANCE**

**GENERAL FUND**

**As of May 2014**

Account Titles	Account Code	Debit Balance	Credit Balance
Discount on Real Property Taxes	954	47.13	
Other Maintenance and Operating Expenses	969	2,464,231.06	
Bank Charges	971	5,000.00	
Interest Expenses	975	35,483,151.27	
Other Financial Charges	979	42,867.67	
<b>Grand Totals</b>		<b>4,965,425,976.60</b>	<b>4,965,425,976.60</b>

  
**AIDA G. DUSONG**  
 Acting City Accountant  
 7/23/2014



**CITY GOVERNMENT OF PUERTO PRINCESA**  
**Statement of Cash Flow**  
**GENERAL FUND**  
For the month of April 2014

**Cash Flow from Operation Activities:**

Cash Inflows:

Collection from taxpayers	32,485,845.31
Share from Internal Revenue Collections	128,702,878.00
Interest Income	37,628.78
Other Receipts	8,785,213.23
<b>Total Cash Inflow</b>	<u>170,011,565.32</u>

Cash Outflows:

Payments -	
To Suppliers & Creditors	58,814,837.81
To Officers & Employees	18,155,192.42
Interest Expense	7,918,457.79
Other Expenses	16,156.82
<b>Total Cash Outflow</b>	<u>84,904,644.84</u>

Net Cash Flow from Operating Activities 85,106,920.48

**Cash Flow from Investing Activities:**

Cash Inflows:

From Sale of Property, Plant & Equipment -

Cash Outflows:

To Purchase Property, Plant & Equipment 37,215,799.74

Net Cash from Investing Activities (37,215,799.74)

**Cash Flow from Financing Activities**

Cash Inflows:

From Acquisition of Loan -

Cash Outflows

Payment of Loan Amortization 18,500,157.25

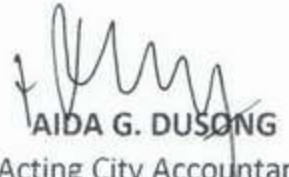
Net Cash from Financing Activities (18,500,157.25)

Net Increase(Decrease) in Cash 29,390,963.49

Cash at the Beginning of the Period 399,123,965.37

**Cash at the End of April 2014** **P 428,514,928.86**

CERTIFIED CORRECT:

  
**AIDA G. DUSONG**  
Acting City Accountant  
7/2/2014