FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2018
1st Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 949 | 74,762,884.21 | 10,599,091.05 | 85,361,975.26 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 3,518 | 21,161,075.32 | | 21,161,075.32 |
| **Grand Total** | **4,467** | **95,923,959.53** | **10,599,091.05** | **106,523,050.58** |

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.

**LUCY V. PAREDES**
Chief Administrative Officer

**ARLENE N. SABELLINA**
Assist. Provincial Accountant
Officer-In-Charge

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2018
2nd Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | | 78,812,870.97 | 14,179,692.15 | 92,992,563.12 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | | 152,982,736.07 | | 152,982,736.07 |
| **Grand Total** | **0** | **231,795,607.04** | **14,179,692.15** | **245,975,299.19** |

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.

**LUCY V. PAREDES**
Chief Administrative Officer

**ARLENE N. SABELLINA**
Assist. Provincial Accountant
Officer-In-Charge

**HON. JOSE CH. ALVAREZ**
Governor

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3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2018
3rd Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 988 | 79,948,569.41 | 14,662,910.14 | 94,611,479.55 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 4,121 | 136,133,316.43 | | 136,133,316.43 |
| **Grand Total** | **5,109** | **216,081,885.84** | **14,662,910.14** | **230,744,795.98** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Local Treasury Operations Officer IV
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

**Compensation and Other Benefits**
**Budget Year 2018**
**2nd Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 78,812,870.97 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,735,789.43 |
| Representation Allowance (RA) | 50102020 | 1,416,500.00 |
| Transportation Allowance (TA) | 50102030 | 995,000.00 |
| Subsistence Allowance | 50102050 | 730,800.00 |
| Laundry Allowance | 50102060 | 100,392.16 |
| Honoraria | 50102100 | 252,400.00 |
| Hazard Pay | 50102110 | 4,590,930.95 |
| Longevity Pay | 50102120 | 120,000.00 |
| Overtime and Night Pay | 50102130 | 237,879.61 |
| **Total- Other Monetary Benefits** | | **14,179,692.15** |
| **Total- Regular Benefits** | | **92,992,563.12** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 61,105,843.75 |
| Janitorial Services | 50212020 | 2,070,995.01 |
| Security Services | 50212030 | 14,143,440.57 |
| Other General Services | 50212990 | 75,662,456.74 |
| **Total-Job Order/Contract of Service** | | **152,982,736.07** |
| **Grand Total** | | **245,975,299.19** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ARLENE N. SABELLINA**
Asst. Provincial Accountant
Officer-In-charge

**Compensation and Other Benefits**
**Budget Year 2018**
**3rd Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 79,948,569.41 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,820,682.63 |
| Representation Allowance (RA) | 50102020 | 1,574,000.00 |
| Transportation Allowance (TA) | 50102030 | 1,101,500.00 |
| Subsistence Allowance | 50102050 | 751,225.00 |
| Laundry Allowance | 50102060 | 97,902.35 |
| Honoraria | 50102100 | 481,000.00 |
| Hazard Pay | 50102110 | 4,457,064.73 |
| Longevity Pay | 50102120 | 105,000.00 |
| Overtime and Night Pay | 50102130 | 274,535.43 |
| **Total- Other Monetary Benefits** | | **14,662,910.14** |
| **Total- Regular Benefits** | | **94,611,479.55** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 50,722,285.98 |
| Janitorial Services | 50212020 | 1,145,191.09 |
| Security Services | 50212030 | 14,308,166.45 |
| Other General Services | 50212990 | 69,957,672.91 |
| **Total-Job Order/Contract of Service** | | **136,133,316.43** |
| **Grand Total** | | **230,744,795.98** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Local Treasury Operations Officer
OIC-Provincial Accountant

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2018
4th Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 938 | 82,898,909.15 | 54,769,333.61 | 137,668,242.76 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 1,194 | 219,828,722.19 | | 219,828,722.19 |
| **Grand Total** | **2,132** | **302,727,631.34** | **54,769,333.61** | **357,496,964.95** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

**Compensation and Other Benefits**
**Budget Year 2018**
**4th Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 82,898,909.15 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,868,499.51 |
| Representation Allowance (RA) | 50102020 | 1,837,750.00 |
| Transportation Allowance (TA) | 50102030 | 1,357,750.00 |
| Clothing/Uniform Allowance | 50102040 | 108,000.00 |
| Subsistence Allowance | 50102050 | 1,216,150.00 |
| Laundry Allowance | 50102060 | 162,984.10 |
| Honoraria | 50102100 | 858,825.00 |
| Hazard Pay | 50102110 | 7,887,624.02 |
| Longevity Pay | 50102120 | 150,000.00 |
| Overtime and Night Pay | 50102130 | 1,515,511.33 |
| Year End Bonus | 50102140 | 29,068,239.65 |
| Cash Gift | 50102150 | 4,738,000.00 |
| **Total- Other Monetary Benefits** | | **54,769,333.61** |
| **Total- Regular Benefits** | | **137,668,242.76** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 92,917,542.90 |
| Janitorial Services | 50212020 | 1,627,924.98 |
| Security Services | 50212030 | 21,736,406.02 |
| Other General Services | 50212990 | 103,546,848.29 |
| **Total-Job Order/Contract of Service** | | **219,828,722.19** |
| **Grand Total** | | **357,496,964.95** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**As of December 31, 2018**

| Account Title | Account Code | Debit | Credit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | 469.51 | |
| Cash in Bank - Local Currency, Current Account | 10102010 | 312,161,112.43 | |
| Cash in Bank - Local Currency, Time Deposits | 10201010 | 2,085,369,160.39 | |
| Guaranty Deposits | 10205020 | 10,000.00 | |
| Loans Receivable - Others | 10301990 | 145,375,845.41 | |
| Operating Lease Receivable | 10302010 | 154,575,011.12 | |
| Due from National Government Agencies | 10303010 | 458,592.03 | |
| Due from Local Government Units | 10303030 | 13,178,343.30 | |
| Due from Other Funds | 10304050 | 27,605,322.18 | |
| Due from Special Accounts | 10304060 | 56,405,489.56 | |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | |
| Advances for Operating Expenses | 10305010 | 7,568,142.66 | |
| Advances for Payroll | 10305020 | 4,479,488.89 | |
| Advances to Special Disbursing Officer | 10305030 | 40,026,386.93 | |
| Advances to Officers and Employees | 10305040 | 3,558,256.73 | |
| Receivables - Disallowances/Charges | 10306010 | 13,914,146.01 | |
| Due from Officers and Employees | 10306020 | 801,552.12 | |
| Other Receivables | 10306990 | 6,010,484.40 | |
| Office Supplies Inventory | 10404010 | 653,212.61 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 2,264,406.67 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404070 | 511,003.03 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 69,932,897.04 | |
| Construction Materials Inventory | 10404130 | 249,256.86 | |
| Other Supplies and Materials Inventory | 10404990 | 131,883,857.73 | |
| Advances to Contractors | 10501010 | 8,215,848.21 | |
| Other Prepayments | 10501990 | 38,000.00 | |
| Investment Property, Land | 10601010 | 25,985,889.60 | |
| Land | 10701010 | 223,921,742.80 | |
| Other Land Improvements | 10702990 | 68,021,867.16 | |
| Accumulated Depreciation - Other Land Improvements | 10702991 | | 7,638,470.65 |
| Road Networks | 10703010 | 808,013,801.27 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 29,046,682.38 |
| Water Supply Systems | 10703040 | 184,907,578.21 | |
| Accumulated Depreciation - Water Supply Systems | 10703041 | | 10,928,297.28 |
| Power Supply Systems | 10703050 | 253,314,996.41 | |
| Accumulated Depreciation - Power Supply Systems | 10703051 | | 100,635,743.43 |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | |
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | |
| Accumulated Depreciation - Other Infrastructure Assets | 10703991 | | 5,444,498.84 |
| Buildings | 10704010 | 292,391,069.31 | |
| Accumulated Depreciation - Buildings | 10704011 | | 78,824,507.09 |
| School Buildings | 10704020 | 279,389,887.34 | |
| Accumulated Depreciation - School Buildings | 10704021 | | 9,255,366.93 |
| Hospitals and Health Centers | 10704030 | 94,975,280.56 | |
| Accumulated Depreciation - Hospitals and Health Centers | 10704031 | | 25,063,112.17 |
| Markets | 10704040 | 688,274.30 | |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 |
| Other Structures | 10704990 | 175,197,830.58 | |
| Accumulated Depreciation - Other Structures | 10704991 | | 36,870,995.12 |
| Office Equipment | 10705020 | 40,360,541.40 | |
| Accumulated Depreciation - Office Equipment | 10705021 | | 19,941,029.99 |
| Information and Communication Technology Equipment | 10705030 | 77,876,800.96 | |
| Accumulated Depreciation - Information and Communication T | 10705031 | | 37,675,885.71 |
| Agricultural and Forestry Equipment | 10705040 | 1,955,852.00 | |
| Accumulated Depreciation - Agricultural and Forestry Equipme | 10705041 | | 869,354.33 |
| Communication Equipment | 10705070 | 40,120,991.61 | |
| Accumulated Depreciation - Communication Equipment | 10705071 | | 11,487,609.11 |

| | | | |
|---|---|---|---|
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | |
| Accumulated Depreciation - Construction and Heavy Equipmer | 10705081 | | 37,121,180.29 |
| Disaster Response and Rescue Equipment | 10705090 | 9,380,207.00 | |
| Accumulated Depreciation - Disaster Response and Rescue Ec | 10705091 | | 3,677,416.70 |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | |
| Accumulated Depreciation - Military, Police and Security Equipı | 10705101 | | 525,923.80 |
| Medical Equipment | 10705110 | 140,973,615.08 | |
| Accumulated Depreciation - Medical Equipment | 10705111 | | 17,994,740.84 |
| Printing Equipment | 10705120 | 2,249,000.00 | |
| Accumulated Depreciation - Printing Equipment | 10705121 | | 1,922,895.00 |
| Sports Equipment | 10705130 | 4,619,675.00 | |
| Accumulated Depreciation - Sports Equipment | 10705131 | | 3,909,938.83 |
| Technical and Scientific Equipment | 10705140 | 11,650,417.56 | |
| Accumulated Depreciation - Technical and Scientific Equipmer | 10705141 | | 5,324,195.51 |
| Other Machinery and Equipment | 10705990 | 31,711,857.00 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10705991 | | 9,870,350.70 |
| Motor Vehicles | 10706010 | 334,935,717.79 | |
| Accumulated Depreciation - Motor Vehicles | 10706011 | | 144,578,961.16 |
| Watercrafts | 10706040 | 36,295,241.44 | |
| Accumulated Depreciation - Watercrafts | 10706041 | | 5,561,387.19 |
| Other Transportation Equipment | 10706990 | 3,494.00 | |
| Accumulated Depreciation - Other Transportation Equipment | 10706991 | | 3,118.99 |
| Furniture and Fixtures | 10707010 | 22,228,543.46 | |
| Accumulated Depreciation - Furniture and Fixtures | 10707011 | | 8,601,407.93 |
| Books | 10707020 | 2,142,948.62 | |
| Accumulated Depreciation - Books | 10707021 | | 20,079.18 |
| | | | |
| Construction in Progress - Infrastructure Assets | 10710020 | 105,237,758.43 | |
| Construction in Progress - Buildings and Other Structures | 10710030 | 33,676,527.40 | |
| Other Property, Plant and Equipment | 10799990 | 123,199,451.49 | |
| Accumulated Depreciation - Other Property, Plant and Equipmı | 10799991 | | 7,497,930.07 |
| Breeding Stocks | 10801010 | 950,400.00 | |
| Computer Software | 10901020 | 18,401,002.13 | |
| Accumulated Amortization - Computer Software | 10901021 | | 12,351,224.61 |
| Accounts Payable | 20101010 | | 585,526,938.33 |
| Due to Officers and Employees | 20101020 | | 180,431,943.34 |
| Awards and Rewards Payable | 20101080 | | 361,288.00 |
| Loans Payable - Domestic | 20102040 | | 213,754,267.97 |
| Due to BIR | 20201010 | | 3,522,338.57 |
| Due to GSIS | 20201020 | | 2,798,109.29 |
| Due to Pag-IBIG | 20201030 | | 1,110,270.86 |
| Due to PhilHealth | 20201040 | | 350,156.00 |
| Due to NGAs | 20201050 | | 3,598,417.98 |
| Due to GOCCs | 20201060 | | 15,809.90 |
| Due to LGUs | 20201070 | | 116,769,202.50 |
| Due to Other Funds | 20301010 | | 23,462,872.76 |
| Due to Special Accounts | 20301020 | | 419,601,121.34 |
| Due to Local Economic Enterprises | 20301030 | | 1,241,982.64 |
| Guaranty/Security Deposits Payable | 20401040 | | 13,602,181.34 |
| Other Deferred Credits | 20501990 | | 2,024,038.38 |
| Other Payables | 29999990 | | 12,898,413.93 |
| Government Equity | 30101010 | | 4,244,181,398.56 |
| Prior Period Adjustment | 30101020 | | 10,528,620.36 |
| Professional Tax | 40101020 | | 240,680.00 |
| Real Property Tax - Basic | 40102040 | | 117,100,948.17 |
| Real Property Transfer Tax | 40102080 | | 10,716,227.76 |
| Tax on Sand, Gravel and Other Quarry Products | 40103040 | | 128,859,851.44 |
| Tax on Delivery Vans and Trucks | 40103050 | | 1,032,300.00 |

| | | | |
|---|---|---|---|
| Tax Revenue - Fines and Penalties - Property Taxes | 40105020 | | 1,151,080.00 |
| Tax Revenue - Fines and Penalties - Taxes on Goods and Serv | 40105030 | | 3,657,310.00 |
| | | | |
| Share from Internal Revenue Collections (IRA) | 40106010 | | 1,898,315,400.80 |
| Share from National Wealth | 40106030 | | 10,641,000.63 |
| Permit Fees | 40201010 | | 8,058,140.04 |
| Registration Fees | 40201020 | | 42,350.00 |
| Clearance and Certification Fees | 40201040 | | 1,709,347.99 |
| Processing Fees | 40201130 | | 165,300.00 |
| Occupation Fees | 40201140 | | 66,990.37 |
| Fines and Penalties - Service Income | 40201980 | | 3,505,864.67 |
| Other Service Income | 40201990 | | 24,365,221.69 |
| Rent Income | 40202050 | | 69,348,875.80 |
| Receipts from Printing and Publication | 40202170 | | 973,528.65 |
| Hospital Fees | 40202200 | | 42,894,957.00 |
| Interest Income | 40202220 | | 52,804,745.83 |
| | | | |
| Share from PCSO | 40401020 | | 659,183.52 |
| Miscellaneous Income | 40601010 | | 3,475,640.25 |
| Salaries and Wages - Regular | 50101010 | 316,423,233.74 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 216,702,669.64 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 22,662,049.60 | |
| Representation Allowance (RA) | 50102020 | 6,035,750.00 | |
| Transportation Allowance (TA) | 50102030 | 4,271,250.00 | |
| Clothing/Uniform Allowance | 50102040 | 5,681,000.00 | |
| Subsistence Allowance | 50102050 | 3,114,925.00 | |
| Laundry  Allowance | 50102060 | 416,671.72 | |
| Honoraria | 50102100 | 1,642,225.00 | |
| Hazard Pay | 50102110 | 19,454,619.73 | |
| Longevity Pay | 50102120 | 520,000.00 | |
| Overtime and Night Pay | 50102130 | 2,179,296.25 | |
| Year End Bonus | 50102140 | 52,934,979.65 | |
| Cash Gift | 50102150 | 4,738,000.00 | |
| Other Bonuses and Allowances | 50102990 | 213,861.05 | |
| Retirement and Life Insurance Premiums | 50103010 | 37,455,528.12 | |
| Pag-IBIG Contributions | 50103020 | 6,251,156.64 | |
| PhilHealth Contributions | 50103030 | 3,670,074.76 | |
| Employees Compensation Insurance Premiums | 50103040 | 1,127,399.81 | |
| Terminal Leave Benefits | 50104030 | 13,122,200.08 | |
| Other Personnel Benefits | 50104990 | 47,100,244.63 | |
| Traveling Expenses - Local | 50201010 | 80,563,066.23 | |
| Traveling Expenses - Foreign | 50201020 | 771,338.18 | |
| Training Expenses | 50202010 | 24,009,848.32 | |
| Office Supplies Expenses | 50203010 | 20,626,313.21 | |
| Accountable Forms Expenses | 50203020 | 183,474.75 | |
| Animal/Zoological Supplies Expenses | 50203040 | 819,409.25 | |
| Food Supplies Expenses | 50203050 | 51,337,290.28 | |
| Welfare Goods Expenses | 50203060 | 2,000,000.00 | |
| Drugs and Medicines Expenses | 50203070 | 22,149,647.99 | |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 2,547,025.30 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 67,468,431.11 | |
| Agricultural and Marine Supplies Expenses | 50203100 | 18,608,504.00 | |
| Military, Police and Traffic Supplies Expenses | 50203120 | 999,860.00 | |
| Other Supplies and Materials Expenses | 50203990 | 50,874,559.93 | |
| Water Expenses | 50204010 | 2,395,541.39 | |
| Electricity Expenses | 50204020 | 25,310,750.38 | |
| Postage and Courier Services | 50205010 | 285,215.32 | |
| Telephone Expenses | 50205020 | 2,836,542.99 | |
| Internet Subscription Expenses | 50205030 | 5,709,862.42 | |

| | | |
|---|---|---|
| Awards/Rewards Expenses | 50206010 | 158,000.00 |
| Confidential Expenses | 50210010 | 21,000,000.00 |
| Other Professional Services | 50211990 | 2,756,119.68 |
| Janitorial Services | 50212020 | 5,137,874.50 |
| Security Services | 50212030 | 50,813,112.66 |
| Other General Services | 50212990 | 257,452,193.21 |
| Repairs and Maintenance - Buildings and Other Structures | 50213040 | 1,977,437.83 |
| Repairs and Maintenance - Machinery and Equipment | 50213050 | 19,171,747.00 |
| Repairs and Maintenance - Transportation Equipment | 50213060 | 13,732,251.92 |
| Repairs and Maintenance - Other Property, Plant and Equipme | 50213990 | 345,580.00 |
| Subsidy to NGAs | 50214020 | 300,000.00 |
| Subsidy to Other Local Government Units | 50214030 | 36,700,000.00 |
| Transfers of Unspent Current Year DRRM Funds to the Trust F | 50215010 | 24,574,603.02 |
| Taxes, Duties and Licenses | 50216010 | 49,520.00 |
| Fidelity Bond Premiums | 50216020 | 465,658.00 |
| Insurance Expenses | 50216030 | 12,978,737.02 |
| Advertising Expenses | 50299010 | 2,640,789.45 |
| Printing and Publication Expenses | 50299020 | 1,910,826.00 |
| Representation Expenses | 50299030 | 20,407,209.32 |
| Transportation and Delivery Expenses | 50299040 | 241,907.27 |
| Rent Expenses | 50299050 | 4,003,180.00 |
| Membership Dues and Contributions to Organizations | 50299060 | 905,734.50 |
| Subscription Expenses | 50299070 | 49,842.00 |
| Donations | 50299080 | 386,289,335.87 |
| Other Maintenance and Operating Expenses | 50299990 | 9,891,273.51 |
| Interest Expenses | 50301020 | 2,187,441.24 |
| Other Financial Charges | 50301990 | 1,159,933.50 |
| Depreciation - Land Improvements | 50501020 | 236,058.00 |
| Depreciation - Infrastructure Assets | 50501030 | 46,808,923.24 |
| Depreciation - Buildings and Other Structures | 50501040 | 19,351,459.81 |
| Depreciation - Machinery and Equipment | 50501050 | 28,165,123.48 |
| Depreciation - Transportation Equipment | 50501060 | 14,671,169.08 |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 953,616.55 |
| Depreciation - Other Property, Plant and Equipment | 50501990 | 629,849.36 |
| Amortization - Intangible Assets | 50502010 | 13,472.33 |
| **TOTAL** | **8,848,894,894.79** | **8,848,894,894.79** |

Certified Correct :

**ERLINDA T. RIZADA**

Assistant Provincial Accountant
OIC-Provincial Accountant's Office

**As of September 30, 2018**

| Account Title | Account Code | | Debit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | TRUE | |
| Cash in Bank - Local Currency, C | 10102010 | TRUE | 259,782,264.81 |
| Cash in Bank - Local Currency, Ti | 10201010 | TRUE | 1,781,509,560.76 |
| Guaranty Deposits | 10205020 | TRUE | 10,000.00 |
| Loans Receivable - Others | 10301990 | TRUE | 129,868,912.66 |
| Operating Lease Receivable | 10302010 | TRUE | 92,360,348.12 |
| Due from National Government A | 10303010 | TRUE | 458,592.03 |
| Due from Local Government Unit | 10303030 | TRUE | 13,240,343.30 |
| Due from Other Funds | 10304050 | TRUE | 21,734,196.80 |
| Due from Special Accounts | 10304060 | TRUE | 6,328,059.14 |
| Due from Local Economic Enterp | 10304070 | TRUE | 249,015.75 |
| Advances for Operating Expense | 10305010 | TRUE | 7,582,107.70 |
| Advances for Payroll | 10305020 | TRUE | 7,209,674.64 |
| Advances to Special Disbursing C | 10305030 | TRUE | 61,051,983.73 |
| Advances to Officers and Employ | 10305040 | TRUE | 2,881,220.56 |
| Receivables - Disallowances/Cha | 10306010 | TRUE | 6,710,663.58 |
| Due from Officers and Employee | 10306020 | TRUE | 783,357.80 |
| Other Receivables | 10306990 | TRUE | 5,360,076.40 |
| Office Supplies Inventory | 10404010 | TRUE | 586,205.06 |
| Accountable Forms, Plates and S | 10404020 | TRUE | 1,351,242.05 |
| Medical, Dental and Laboratory S | 10404070 | TRUE | 446,433.03 |
| Fuel, Oil and Lubricants Inventory | 10404080 | TRUE | 55,889,878.23 |
| Construction Materials Inventory | 10404130 | TRUE | 249,256.86 |
| Other Supplies and Materials Inve | 10404990 | TRUE | 90,516,007.27 |
| Advances to Contractors | 10501010 | TRUE | 8,314,475.55 |
| Other Prepayments | 10501990 | TRUE | 38,000.00 |
| Investment Property, Land | 10601010 | TRUE | 25,985,889.60 |
| Land | 10701010 | TRUE | 223,921,742.80 |
| Other Land Improvements | 10702990 | TRUE | 65,128,276.66 |
| Accumulated Depreciation - Othe | 10702991 | TRUE | |
| Road Networks | 10703010 | TRUE | 645,361,727.94 |
| Accumulated Depreciation - Roac | 10703011 | TRUE | |
| Water Supply Systems | 10703040 | TRUE | 184,907,578.21 |
| Accumulated Depreciation - Wate | 10703041 | TRUE | |
| Power Supply Systems | 10703050 | TRUE | 260,742,258.84 |
| Accumulated Depreciation - Powe | 10703051 | TRUE | |
| Parks, Plazas and Monuments | 10703090 | TRUE | 16,985,646.68 |
| Other Infrastructure Assets | 10703990 | TRUE | 21,797,256.64 |
| Accumulated Depreciation - Othe | 10703991 | TRUE | |
| Buildings | 10704010 | TRUE | 291,046,348.84 |
| Accumulated Depreciation - Build | 10704011 | TRUE | |
| School Buildings | 10704020 | TRUE | 279,389,887.34 |
| Accumulated Depreciation - Scho | 10704021 | TRUE | |
| Hospitals and Health Centers | 10704030 | TRUE | 92,372,554.73 |
| Accumulated Depreciation - Hosp | 10704031 | TRUE | |
| Markets | 10704040 | TRUE | 688,274.30 |
| Accumulated Depreciation - Mark | 10704041 | TRUE | |
| Other Structures | 10704990 | TRUE | 169,969,993.29 |
| Accumulated Depreciation - Othe | 10704991 | TRUE | |
| Office Equipment | 10705020 | TRUE | 39,839,402.40 |
| Accumulated Depreciation - Offic | 10705021 | TRUE | |
| Information and Communication T | 10705030 | TRUE | 75,758,310.96 |
| Accumulated Depreciation - Inforr | 10705031 | TRUE | |
| Agricultural and Forestry Equipm | 10705040 | TRUE | 1,921,852.00 |
| Accumulated Depreciation - Agric | 10705041 | TRUE | |
| Communication Equipment | 10705070 | TRUE | 37,277,722.71 |
| Accumulated Depreciation - Com | 10705071 | TRUE | |

| | | | |
|---|---|---|---|
| Construction and Heavy Equipme | 10705080 | TRUE | 144,414,319.17 |
| Accumulated Depreciation - Cons | 10705081 | TRUE | |
| Disaster Response and Rescue E | 10705090 | TRUE | 9,380,207.00 |
| Accumulated Depreciation - Disa | 10705091 | TRUE | |
| Military, Police and Security Equi | 10705100 | TRUE | 2,080,315.00 |
| Accumulated Depreciation - Milita | 10705101 | TRUE | |
| Medical Equipment | 10705110 | TRUE | 140,530,095.08 |
| Accumulated Depreciation - Medi | 10705111 | TRUE | |
| Printing Equipment | 10705120 | TRUE | 2,249,000.00 |
| Accumulated Depreciation - Printi | 10705121 | TRUE | |
| Sports Equipment | 10705130 | TRUE | 4,619,675.00 |
| Accumulated Depreciation - Spor | 10705131 | TRUE | |
| Technical and Scientific Equipme | 10705140 | TRUE | 10,991,862.56 |
| Accumulated Depreciation - Tech | 10705141 | TRUE | |
| Other Machinery and Equipment | 10705990 | TRUE | 31,312,397.00 |
| Accumulated Depreciation - Othe | 10705991 | TRUE | |
| Motor Vehicles | 10706010 | TRUE | 320,550,397.79 |
| Accumulated Depreciation - Moto | 10706011 | TRUE | |
| Watercrafts | 10706040 | TRUE | 36,295,241.44 |
| Accumulated Depreciation - Wate | 10706041 | TRUE | |
| Other Transportation Equipment | 10706990 | TRUE | 3,494.00 |
| Accumulated Depreciation - Othe | 10706991 | TRUE | |
| Furniture and Fixtures | 10707010 | TRUE | 21,390,237.30 |
| Accumulated Depreciation - Furni | 10707011 | TRUE | |
| Books | 10707020 | TRUE | 2,354,636.25 |
| Accumulated Depreciation - Book | 10707021 | TRUE | |
| Construction in Progress - Land Ir | 10710010 | | 2,893,590.50 |
| Construction in Progress - Infrastr | 10710020 | TRUE | 108,056,834.31 |
| Construction in Progress - Building | 10710030 | TRUE | 42,420,738.38 |
| Other Property, Plant and Equipm | 10799990 | TRUE | 122,048,796.24 |
| Accumulated Depreciation - Othe | 10799991 | TRUE | |
| Breeding Stocks | 10801010 | TRUE | 950,400.00 |
| Computer Software | 10901020 | TRUE | 18,401,002.13 |
| Accumulated Amortization - Com | 10901021 | TRUE | |
| Accounts Payable | 20101010 | TRUE | |
| Due to Officers and Employees | 20101020 | TRUE | |
| Awards and Rewards Payable | 20101080 | TRUE | |
| Loans Payable - Domestic | 20102040 | TRUE | |
| Due to BIR | 20201010 | TRUE | |
| Due to GSIS | 20201020 | TRUE | |
| Due to Pag-IBIG | 20201030 | TRUE | |
| Due to PhilHealth | 20201040 | TRUE | |
| Due to NGAs | 20201050 | TRUE | |
| Due to GOCCs | 20201060 | TRUE | |
| Due to LGUs | 20201070 | TRUE | |
| Due to Other Funds | 20301010 | TRUE | |
| Due to Special Accounts | 20301020 | TRUE | |
| Due to Local Economic Enterprise | 20301030 | TRUE | |
| Guaranty/Security Deposits Payal | 20401040 | TRUE | |
| Other Deferred Credits | 20501990 | TRUE | |
| Other Payables | 29999990 | TRUE | |
| Government Equity | 30101010 | TRUE | |
| Prior Period Adjustment | 30101020 | TRUE | |
| Professional Tax | 40101020 | TRUE | |
| Real Property Tax - Basic | 40102040 | TRUE | |
| Real Property Transfer Tax | 40102080 | TRUE | |
| Tax on Sand, Gravel and Other Q | 40103040 | TRUE | |
| Tax on Delivery Vans and Trucks | 40103050 | TRUE | |
| Other Taxes | 40104990 | | |

| | | | |
|---|---|---|---|
| Tax Revenue - Fines and Penaltie | 40105020 | TRUE | |
| Tax Revenue - Fines and Penaltie | 40105030 | TRUE | |
| Tax Revenue - Fines and Penaltie | 40105040 | | |
| Share from Internal Revenue Coll | 40106010 | TRUE | |
| Share from National Wealth | 40106030 | TRUE | |
| Permit Fees | 40201010 | TRUE | |
| Registration Fees | 40201020 | TRUE | |
| Clearance and Certification Fees | 40201040 | TRUE | |
| Processing Fees | 40201130 | TRUE | |
| Occupation Fees | 40201140 | TRUE | |
| Fines and Penalties - Service Incc | 40201980 | TRUE | |
| Other Service Income | 40201990 | TRUE | |
| Rent Income | 40202050 | TRUE | |
| Receipts from Printing and Public | 40202170 | TRUE | |
| Hospital Fees | 40202200 | TRUE | |
| Interest Income | 40202220 | TRUE | |
| Other Business Income | 40202990 | | |
| Share from PCSO | 40401020 | TRUE | |
| Miscellaneous Income | 40601010 | TRUE | |
| Salaries and Wages - Regular | 50101010 | TRUE | 233,524,324.59 |
| Salaries and Wages - Casual/Cor | 50101020 | TRUE | 123,785,126.74 |
| Personal Economic Relief Allowa | 50102010 | TRUE | 16,793,550.09 |
| Representation Allowance (RA) | 50102020 | TRUE | 4,198,000.00 |
| Transportation Allowance (TA) | 50102030 | TRUE | 2,913,500.00 |
| Clothing/Uniform Allowance | 50102040 | TRUE | 5,573,000.00 |
| Subsistence Allowance | 50102050 | TRUE | 1,898,775.00 |
| Laundry Allowance | 50102060 | TRUE | 253,687.62 |
| Honoraria | 50102100 | TRUE | 783,400.00 |
| Hazard Pay | 50102110 | TRUE | 11,566,995.71 |
| Longevity Pay | 50102120 | TRUE | 370,000.00 |
| Overtime and Night Pay | 50102130 | TRUE | 663,784.92 |
| Year End Bonus | 50102140 | TRUE | 23,866,740.00 |
| Other Bonuses and Allowances | 50102990 | TRUE | 208,861.05 |
| Retirement and Life Insurance Pr | 50103010 | TRUE | 27,643,015.11 |
| Pag-IBIG Contributions | 50103020 | TRUE | 4,618,852.27 |
| PhilHealth Contributions | 50103030 | TRUE | 2,713,231.80 |
| Employees Compensation Insura | 50103040 | TRUE | 835,899.81 |
| Terminal Leave Benefits | 50104030 | TRUE | 5,265,176.09 |
| Other Personnel Benefits | 50104990 | TRUE | 14,987,558.26 |
| Traveling Expenses - Local | 50201010 | TRUE | 38,194,205.17 |
| Traveling Expenses - Foreign | 50201020 | TRUE | 220,384.12 |
| Training Expenses | 50202010 | TRUE | 684,128.18 |
| Office Supplies Expenses | 50203010 | TRUE | 2,647,070.53 |
| Accountable Forms Expenses | 50203020 | TRUE | 116,708.50 |
| Animal/Zoological Supplies Exper | 50203040 | TRUE | 519,620.00 |
| Food Supplies Expenses | 50203050 | TRUE | 21,907,837.40 |
| Drugs and Medicines Expenses | 50203070 | TRUE | 181,335.00 |
| Medical, Dental and Laboratory S | 50203080 | TRUE | 26,400.00 |
| Agricultural and Marine Supplies E | 50203100 | TRUE | 4,608,522.00 |
| Other Supplies and Materials Exp | 50203990 | TRUE | 1,031,105.47 |
| Water Expenses | 50204010 | TRUE | 1,554,828.28 |
| Electricity Expenses | 50204020 | TRUE | 16,415,706.00 |
| Postage and Courier Services | 50205010 | TRUE | 134,228.42 |
| Telephone Expenses | 50205020 | TRUE | 1,601,166.66 |
| Internet Subscription Expenses | 50205030 | TRUE | 2,596,840.43 |

| | | | |
|---|---|---|---|
| Awards/Rewards Expenses | 50206010 | TRUE | 84,000.00 |
| Confidential Expenses | 50210010 | TRUE | 14,000,000.00 |
| Other Professional Services | 50211990 | TRUE | 1,604,824.68 |
| Janitorial Services | 50212020 | TRUE | 3,509,949.52 |
| Security Services | 50212030 | TRUE | 29,076,706.64 |
| Other General Services | 50212990 | TRUE | 153,905,344.92 |
| Repairs and Maintenance - Buildi | 50213040 | TRUE | 299,431.00 |
| Repairs and Maintenance - Machi | 50213050 | TRUE | 6,453.28 |
| Repairs and Maintenance - Trans | 50213060 | TRUE | 45,279.52 |
| Subsidy to NGAs | 50214020 | TRUE | 300,000.00 |
| Transfers of Unspent Current Yea | 50215010 | TRUE | 24,574,603.02 |
| Taxes, Duties and Licenses | 50216010 | TRUE | 34,000.00 |
| Fidelity Bond Premiums | 50216020 | TRUE | 394,020.00 |
| Insurance Expenses | 50216030 | TRUE | 11,756,076.71 |
| Advertising Expenses | 50299010 | TRUE | 285,234.00 |
| Printing and Publication Expenses | 50299020 | TRUE | 380.00 |
| Representation Expenses | 50299030 | TRUE | 3,073,738.82 |
| Transportation and Delivery Expe | 50299040 | TRUE | 89,401.90 |
| Rent Expenses | 50299050 | TRUE | 545,080.00 |
| Membership Dues and Contributic | 50299060 | TRUE | 414,500.00 |
| Subscription Expenses | 50299070 | TRUE | 27,814.00 |
| Donations | 50299080 | TRUE | 72,673,326.19 |
| Other Maintenance and Operating | 50299990 | TRUE | 2,203,476.90 |
| Interest Expenses | 50301020 | TRUE | 2,868,717.68 |
| Other Financial Charges | 50301990 | TRUE | 9,213.00 |
| Depreciation - Land Improvement | 50501020 | TRUE | 192,129.35 |
| Depreciation - Infrastructure Asse | 50501030 | TRUE | 33,553,351.63 |
| Depreciation - Buildings and Othe | 50501040 | TRUE | 13,478,901.10 |
| Depreciation - Machinery and Eq | 50501050 | TRUE | 19,667,641.95 |
| Depreciation - Transportation Equ | 50501060 | TRUE | 10,133,498.82 |
| Depreciation - Furniture, Fixtures | 50501070 | TRUE | 652,031.76 |
| Depreciation - Other Property, Pla | 50501990 | TRUE | 431,562.23 |
| Amortization - Intangible Assets | 50502010 | TRUE | 13,472.33 |
| **TOTAL** | **6,983,357,565.09** | | **6,983,357,565.09** |

Certified Correct :

**ERLINDA T. RIZADA**

Assistant Provincial Accountant
OIC-Provincial Accountant's Office

Date/Time Printed : February 15, 2019 10:33:04 AM

| Credit |
| --- |
| 614.49 |
| 7,594,542.00 |
| 21,348,129.06 |
| 8,196,222.96 |
| 98,318,008.41 |
| 5,393,173.14 |
| 76,934,070.43 |
| 7,159,942.68 |
| 24,362,142.35 |
| 688,274.30 |
| 35,685,267.14 |
| 19,254,541.76 |
| 35,603,808.01 |
| 831,433.46 |
| 10,805,700.73 |

35,818,845.46

3,379,554.62

505,489.45

15,213,461.81

1,872,292.50

3,904,346.53

5,093,317.91

9,540,247.04

140,670,766.83

4,931,911.26

3,118.99

8,302,832.74

17,069.58

7,299,642.94

12,351,224.61
199,572,400.69
40,348,562.49
361,288.00
58,867,047.00
5,556,485.38
11,034,613.61
2,100,195.74
936,934.21
3,598,417.98
742,892.21
60,509,973.59
16,649,084.43
112,195,352.24
1,394,082.64
11,671,299.26
2,024,038.38
13,725,898.67
4,085,941,466.59
4,161,817.44
221,430.00
113,881,995.16
8,988,386.39
108,325,284.54
967,800.00
60.00

600,000.00
2,700,050.00
388,750.00
1,423,736,553.60
5,230,608.29
5,237,088.64
31,450.00
1,359,577.99
115,200.00
65,590.37
2,333,344.67
9,566,001.77
2,227,232.50
704,498.08
26,283,323.92
33,731,531.97
193,419.00
520,904.21
3,475,640.25

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2019
1st Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 995 | 23,406,363.55 | 2,118,978.89 | 25,525,342.44 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 1,142 | 14,400.00 | | 14,400.00 |
| **Grand Total** | **2,137** | **23,420,763.55** | **2,118,978.89** | **25,539,742.44** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2019
1st Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 995 | 84,840,741.91 | 15,839,890.05 | 100,680,631.96 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 1,142 | 27,321,841.41 | | 27,321,841.41 |
| **Grand Total** | **2,137** | **112,162,583.32** | **15,839,890.05** | **128,002,473.37** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
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2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2019
2nd Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 1,007 | 94,189,932.65 | 44,846,595.57 | 139,036,528.22 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 4,324 | 176,124,694.30 | | 176,124,694.30 |
| **Grand Total** | **5,331** | **270,314,626.95** | **44,846,595.57** | **315,161,222.52** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2019
3rd Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 1,013 | 87,439,085.36 | 16,152,226.17 | 103,591,311.53 |
| II. Contractual | | | | - |
| IV. Job Order/Contract of Service | 3,282 | 116,573,455.13 | 0 | 116,573,455.13 |
| **Grand Total** | **4,295** | **204,012,540.49** | **16,152,226.17** | **220,164,766.66** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

FDP form 13- Manpower Complement

# MANPOWER COMPLEMENT

Republic of the Philippines
Budget Year 2019
4th Quarter
Province of Palawan

| Nature of Appointment or Employment | Number | Compensation and Other Benefits | | Total |
|---|---|---|---|---|
| | | Salaries and Wages | Other Monetary Benefits | |
| I. Permanent | 967 | 97,977,473.36 | 59,886,808.64 | 157,864,282.00 |
| II. Contractual | | | | |
| IV. Job Order/Contract of Service | 5,110 | 298,212,479.24 | - | 298,212,479.24 |
| **Grand Total** | **6,077** | **396,189,952.60** | **59,886,808.64** | **456,076,761.24** |

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.

**LUCY V. PAREDES**
PGDH-Provincial Human Resource Management Officer

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**HON. JOSE CH. ALVAREZ**
Governor

Notes:
1. Contractual personnel are those whose employement 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 accomplished the specific work or job, under his own responsibility with a minimum of direction and supervision from the hiring agency. (Source: Presedential Decree No. 807 October 6, 1975)

2. Contract of Services/Job Orders are employees whose services rendered are not considered governments 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. 292 and Other Pertinent Civil Service Laws)

3. The account Contractual/Job Order/Contract of Service is combined under the new chart of accounts in compliace to PPSAS (Philippine Public Sector Accounting Standards).

**Compensation and Other Benefits**
**Budget Year 2019**
**4th Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 97,977,473.36 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 6,751,041.36 |
| Representation Allowance (RA) | 50102020 | 1,797,125.00 |
| Transportation Allowance (TA) | 50102030 | 1,399,750.03 |
| Clothing/Uniform Allowance | 50102040 | 228,000.00 |
| Subsistence Allowance | 50102050 | 1,405,125.00 |
| Laundry Allowance | 50102060 | 184,698.93 |
| Honoraria | 50102100 | 880,300.00 |
| Hazard Pay | 50102110 | 8,883,531.85 |
| Longevity Pay | 50102120 | 870,000.00 |
| Overtime and Night Pay | 50102130 | 1,025,030.31 |
| Year End Bonus | 50102140 | 31,485,706.16 |
| Cash Gift | 50102150 | 4,976,500.00 |
| **Total- Other Monetary Benefits** | | **59,886,808.64** |
| **Total- Regular Benefits** | | **157,864,282.00** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 48,718,088.36 |
| Janitorial Services | 50212020 | 839,001.61 |
| Security Services | 50212030 | 23,241,495.70 |
| Other General Services | 50212990 | 225,413,893.57 |
| **Total-Job Order/Contract of Service** | | **298,212,479.24** |
| **Grand Total** | | **456,076,761.24** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**Compensation and Other Benefits**
**Budget Year 2019**
**1st Quarter**

| | | |
|---|---|---|
| **Permanent Employees** | | |
| Salaries and Wages - Regular | 50101010 | 23,406,363.55 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 1,470,000.00 |
| Representation Allowance (RA) | 50102020 | 344,500.00 |
| Transportation Allowance (TA) | 50102030 | 225,500.00 |
| Overtime and Night Pay | 50102130 | 78,978.89 |
| **Total- Other Monetary Benefits** | | **2,118,978.89** |
| **Total- Regular Benefits** | | **25,525,342.44** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 14,400.00 |
| **Total-Job Order/Contract of Service** | | **14,400.00** |
| **Grand Total** | | **25,539,742.44** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**Compensation and Other Benefits**
**Budget Year 2019**
**1st Quarter**

| | | |
|---|---|---|
| **Permanent Employees** | | |
| Salaries and Wages - Regular | 50101010 | 84,840,741.91 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,226,080.62 |
| Representation Allowance (RA) | 50102020 | 1,273,000.00 |
| Transportation Allowance (TA) | 50102030 | 863,500.00 |
| Clothing/Uniform Allowance | 50102040 | 5,592,000.00 |
| Subsistence Allowance | 50102050 | 283,975.00 |
| Laundry Allowance | 50102060 | 38,349.54 |
| Honoraria | 50102100 | 202,500.00 |
| Hazard Pay | 50102110 | 1,878,696.84 |
| Longevity Pay | 50102120 | 150,000.00 |
| Overtime and Night Pay | 50102130 | 331,788.05 |
| **Total- Other Monetary Benefits** | | **15,839,890.05** |
| **Total- Regular Benefits** | | **100,680,631.96** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 13,687,851.96 |
| Janitorial Services | 50212020 | 177,688.89 |
| Security Services | 50212030 | 4,030,782.81 |
| Other General Services | 50212990 | 9,425,517.75 |
| **Total-Job Order/Contract of Service** | | **27,321,841.41** |
| **Grand Total** | | **128,002,473.37** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**Compensation and Other Benefits**
**Budget Year 2019**
**2nd Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 94,189,932.65 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,682,386.62 |
| Representation Allowance (RA) | 50102020 | 1,430,625.00 |
| Transportation Allowance (TA) | 50102030 | 1,036,875.00 |
| Clothing/Uniform Allowance | 50102040 | 35,000.00 |
| Subsistence Allowance | 50102050 | 939,525.00 |
| Laundry Allowance | 50102060 | 123,829.84 |
| Honoraria | 50102100 | 195,400.00 |
| Hazard Pay | 50102110 | 6,334,731.49 |
| Longevity Pay | 50102120 | 60,000.00 |
| Overtime and Night Pay | 50102130 | 156,608.42 |
| Year End Bonus | 50102140 | 28,851,614.20 |
| **Total- Other Monetary Benefits** | | **44,846,595.57** |
| **Total- Regular Benefits** | | **139,036,528.22** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 48,646,079.57 |
| Janitorial Services | 50212020 | 3,440,101.93 |
| Security Services | 50212030 | 16,282,671.23 |
| Other General Services | 50212990 | 107,755,841.57 |
| **Total-Job Order/Contract of Service** | | **176,124,694.30** |
| **Grand Total** | | **315,161,222.52** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**Compensation and Other Benefits**
**Budget Year 2019**
**3rd Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | 87,439,085.36 |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,588,049.70 |
| Representation Allowance (RA) | 50102020 | 1,511,375.00 |
| Transportation Allowance (TA) | 50102030 | 1,124,750.00 |
| Clothing/Uniform Allowance | 50102040 | 84,000.00 |
| Subsistence Allowance | 50102050 | 921,675.00 |
| Laundry Allowance | 50102060 | 122,025.58 |
| Honoraria | 50102100 | 271,682.52 |
| Hazard Pay | 50102110 | 5,775,141.40 |
| Longevity Pay | 50102120 | 360,000.00 |
| Overtime and Night Pay | 50102130 | 148,776.97 |
| Year End Bonus | 50102140 | 244,750.00 |
| Cash Gift | 50102150 | 0.00 |
| **Total- Other Monetary Benefits** | | **16,152,226.17** |
| **Total- Regular Benefits** | | **103,591,311.53** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | 34,765,308.44 |
| Janitorial Services | 50212020 | 1,091,432.19 |
| Security Services | 50212030 | 13,118,198.95 |
| Other General Services | 50212990 | 67,598,515.55 |
| **Total-Job Order/Contract of Service** | | **116,573,455.13** |
| **Grand Total** | | **220,164,766.66** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**PROVINCIAL GOVERNMENT OF PALAWAN**
**GF - Proper**
**Pre-Closing Trial Balance**
**As of March 31, 2019**

| Account Title | Account Code | Debit | Credit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | 343.21 | |
| Cash in Bank - Local Currency, Current Account | 10102010 | 523,849,567.68 | |
| Cash in Bank - Local Currency, Time Deposits | 10201010 | 2,060,345,689.25 | |
| Guaranty Deposits | 10205020 | 10,000.00 | |
| Loans Receivable - Others | 10301990 | 144,588,485.41 | |
| Operating Lease Receivable | 10302010 | 154,575,011.12 | |
| Due from National Government Agencies | 10303010 | 458,592.03 | |
| Due from Local Government Units | 10303030 | 13,178,343.30 | |
| Due from Other Funds | 10304050 | 50,737,731.70 | |
| Due from Special Accounts | 10304060 | 51,179,380.60 | |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | |
| Advances for Operating Expenses | 10305010 | 6,264,999.96 | |
| Advances for Payroll | 10305020 | 6,416,741.36 | |
| Advances to Special Disbursing Officer | 10305030 | 38,594,237.73 | |
| Advances to Officers and Employees | 10305040 | 2,620,949.94 | |
| Receivables - Disallowances/Charges | 10306010 | 13,904,775.67 | |
| Due from Officers and Employees | 10306020 | 802,565.95 | |
| Other Receivables | 10306990 | 5,444,809.40 | |
| Office Supplies Inventory | 10404010 | 794,029.61 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 3,064,189.43 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404070 | 511,003.03 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 70,726,216.20 | |
| Construction Materials Inventory | 10404130 | 249,256.86 | |
| Other Supplies and Materials Inventory | 10404990 | 135,209,457.73 | |
| Advances to Contractors | 10501010 | 6,137,191.60 | |
| Other Prepayments | 10501990 | 38,000.00 | |
| Investment Property, Land | 10601010 | 25,985,889.60 | |
| Land | 10701010 | 223,921,742.80 | |
| Other Land Improvements | 10702990 | 68,021,867.16 | |
| Accumulated Depreciation - Other Land Improvemen | 10702991 | | 7,703,576.44 |
| Road Networks | 10703010 | 808,013,801.27 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 37,968,257.60 |
| Water Supply Systems | 10703040 | 184,907,578.21 | |
| Accumulated Depreciation - Water Supply Systems | 10703041 | | 13,660,371.60 |
| Power Supply Systems | 10703050 | 253,314,996.41 | |
| Accumulated Depreciation - Power Supply Systems | 10703051 | | 103,431,633.35 |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | |
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | |
| Accumulated Depreciation - Other Infrastructure Ass | 10703991 | | 5,512,665.24 |
| Buildings | 10704010 | 292,391,069.31 | |
| Accumulated Depreciation - Buildings | 10704011 | | 80,659,624.10 |
| School Buildings | 10704020 | 279,389,887.34 | |
| Accumulated Depreciation - School Buildings | 10704021 | | 11,350,791.18 |
| Hospitals and Health Centers | 10704030 | 94,975,280.56 | |
| Accumulated Depreciation - Hospitals and Health Ce | 10704031 | | 25,776,069.01 |
| Markets | 10704040 | 688,274.30 | |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 |
| Other Structures | 10704990 | 175,197,830.58 | |
| Accumulated Depreciation - Other Structures | 10704991 | | 38,114,218.94 |
| Office Equipment | 10705020 | 44,433,485.40 | |
| Accumulated Depreciation - Office Equipment | 10705021 | | 20,630,740.60 |
| Information and Communication Technology Equipm | 10705030 | 78,690,574.96 | |
| Accumulated Depreciation - Information and Commu | 10705031 | | 39,780,254.45 |

| | | | |
|---|---|---|---|
| Agricultural and  Forestry Equipment | 10705040 | 1,955,852.00 | |
| Accumulated Depreciation - Agricultural  and Forestr | 10705041 | | 907,417.70 |
| Communication Equipment | 10705070 | 40,289,991.61 | |
| Accumulated Depreciation - Communication Equipme | 10705071 | | 12,195,282.89 |
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | |
| Accumulated Depreciation - Construction and Heavy | 10705081 | | 38,539,846.39 |
| Disaster Response and Rescue Equipment | 10705090 | 9,380,207.00 | |
| Accumulated Depreciation - Disaster Response and | 10705091 | | 3,973,688.70 |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | |
| Accumulated Depreciation - Military, Police and Secu | 10705101 | | 546,358.15 |
| Medical Equipment | 10705110 | 140,973,615.08 | |
| Accumulated Depreciation - Medical Equipment | 10705111 | | 20,768,289.62 |
| Printing Equipment | 10705120 | 2,249,000.00 | |
| Accumulated Depreciation - Printing Equipment | 10705121 | | 1,973,497.50 |
| Sports Equipment | 10705130 | 4,619,675.00 | |
| Accumulated Depreciation - Sports Equipment | 10705131 | | 3,915,531.13 |
| Technical and Scientific  Equipment | 10705140 | 11,650,417.56 | |
| Accumulated Depreciation - Technical and Scientific | 10705141 | | 5,559,142.55 |
| Other Machinery and Equipment | 10705990 | 31,711,857.00 | |
| Accumulated Depreciation - Other Machinery and Eq | 10705991 | | 10,316,591.28 |
| Motor Vehicles | 10706010 | 334,935,717.79 | |
| Accumulated Depreciation - Motor Vehicles | 10706011 | | 148,680,421.42 |
| Watercrafts | 10706040 | 36,295,241.44 | |
| Accumulated Depreciation - Watercrafts | 10706041 | | 6,190,863.12 |
| Other Transportation Equipment | 10706990 | 3,494.00 | |
| Accumulated Depreciation - Other Transportation Eq | 10706991 | | 3,118.99 |
| Furniture and Fixtures | 10707010 | 22,495,574.46 | |
| Accumulated Depreciation - Furniture and Fixtures | 10707011 | | 8,907,363.22 |
| Books | 10707020 | 2,142,948.62 | |
| Accumulated Depreciation - Books | 10707021 | | 23,088.78 |
| Construction in Progress - Infrastructure Assets | 10710020 | 109,879,470.00 | |
| Construction in Progress - Buildings and Other Struc | 10710030 | 33,676,527.40 | |
| Other Property, Plant and Equipment | 10799990 | 123,199,451.49 | |
| Accumulated Depreciation - Other Property, Plant an | 10799991 | | 7,711,406.42 |
| Breeding Stocks | 10801010 | 950,400.00 | |
| Computer Software | 10901020 | 18,401,002.13 | |
| Accumulated Amortization - Computer Software | 10901021 | | 12,351,224.61 |
| Accounts Payable | 20101010 | | 465,863,984.17 |
| Due to Officers and Employees | 20101020 | | 56,251,260.34 |
| Awards and Rewards Payable | 20101080 | | 361,288.00 |
| Loans Payable - Domestic | 20102040 | | 331,558,727.04 |
| Due to BIR | 20201010 | | 11,182,475.13 |
| Due to GSIS | 20201020 | | 13,056,528.71 |
| Due to Pag-IBIG | 20201030 | | 2,274,603.58 |
| Due to PhilHealth | 20201040 | | 999,422.66 |
| Due to NGAs | 20201050 | | 3,598,417.98 |
| Due to GOCCs | 20201060 | | 949,494.75 |
| Due to LGUs | 20201070 | | 118,539,430.07 |
| Due to Other Funds | 20301010 | | 9,561,917.13 |
| Due to Special Accounts | 20301020 | | 431,726,419.14 |
| Due to Local Economic Enterprises | 20301030 | | 1,277,882.64 |
| Guaranty/Security Deposits Payable | 20401040 | | 15,916,440.26 |
| Other Deferred Credits | 20501990 | | 2,024,038.38 |
| Other Payables | 29999990 | | 14,443,207.37 |
| Government Equity | 30101010 | | 4,501,151,167.71 |
| Prior Period Adjustment | 30101020 | | 8,240,313.42 |
| Professional Tax | 40101020 | | 213,700.00 |
| Real Property Tax - Basic | 40102040 | | 7,629,396.10 |
| Real Property Transfer Tax | 40102080 | | 2,907,605.60 |

| | | | |
|---|---|---|---|
| Tax on Sand, Gravel and Other Quarry Products | 40103040 | | 3,641,290.59 |
| Tax on Delivery Vans and Trucks | 40103050 | | 592,500.00 |
| | | | |
| Tax Revenue - Fines and Penalties - Taxes on Good | 40105030 | | 1,753,000.00 |
| Share from Internal Revenue Collections (IRA) | 40106010 | | 521,979,765.60 |
| | | | |
| Permit Fees | 40201010 | | 2,893,452.96 |
| Registration Fees | 40201020 | | 2,600.00 |
| Clearance and Certification Fees | 40201040 | | 507,675.00 |
| Supervision and Regulation Enforcement Fees | 40201070 | | 5,375.00 |
| Processing Fees | 40201130 | | 42,200.00 |
| Occupation Fees | 40201140 | | 4,250.00 |
| Fines and Penalties - Service Income | 40201980 | | 906,000.00 |
| Other Service Income | 40201990 | | 3,116,500.70 |
| Rent Income | 40202050 | | 559,325.50 |
| Receipts from Printing and Publication | 40202170 | | 255,778.26 |
| Hospital Fees | 40202200 | | 12,233,488.26 |
| Interest Income | 40202220 | | 5,908,892.05 |
| Share from PCSO | 40401020 | | 112,214.26 |
| | | | |
| Salaries and Wages - Regular | 50101010 | 84,840,741.91 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 13,687,851.96 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 5,226,080.62 | |
| Representation Allowance (RA) | 50102020 | 1,273,000.00 | |
| Transportation Allowance (TA) | 50102030 | 863,500.00 | |
| Clothing/Uniform Allowance | 50102040 | 5,592,000.00 | |
| Subsistence Allowance | 50102050 | 283,975.00 | |
| Laundry  Allowance | 50102060 | 38,349.54 | |
| Honoraria | 50102100 | 202,500.00 | |
| Hazard Pay | 50102110 | 1,878,696.84 | |
| Longevity Pay | 50102120 | 150,000.00 | |
| Overtime and Night Pay | 50102130 | 331,788.05 | |
| | | | |
| Retirement and Life Insurance Premiums | 50103010 | 10,077,175.43 | |
| Pag-IBIG Contributions | 50103020 | 1,684,597.11 | |
| PhilHealth Contributions | 50103030 | 924,216.12 | |
| Employees Compensation Insurance Premiums | 50103040 | 278,900.00 | |
| Terminal Leave Benefits | 50104030 | 570,721.35 | |
| Other Personnel Benefits | 50104990 | 3,551,054.87 | |
| Traveling Expenses - Local | 50201010 | 3,771,831.02 | |
| | | | |
| Training Expenses | 50202010 | 56,000.00 | |
| | | | |
| Accountable Forms Expenses | 50203020 | 34,805.33 | |
| Food Supplies Expenses | 50203050 | 4,818,973.37 | |
| Other Supplies and Materials Expenses | 50203990 | 305.00 | |
| Water Expenses | 50204010 | 290,418.08 | |
| Electricity Expenses | 50204020 | 4,094,992.69 | |
| Postage and Courier Services | 50205010 | 137,703.20 | |
| Telephone Expenses | 50205020 | 391,279.28 | |
| Internet Subscription Expenses | 50205030 | 506,642.72 | |
| Awards/Rewards Expenses | 50206010 | 38,000.00 | |
| | | | |
| Other Professional Services | 50211990 | 105,200.00 | |
| Janitorial Services | 50212020 | 177,688.89 | |
| Security Services | 50212030 | 4,030,782.81 | |
| Other General Services | 50212990 | 9,425,517.75 | |
| | | | |
| Transfers of Unspent Current Year DRRM Funds to t | 50215010 | 78,612,184.48 | |

| | | | |
|---|---|---|---|
| Fidelity Bond Premiums | 50216020 | 323,663.00 | |
| Insurance Expenses | 50216030 | 3,244,341.27 | |
| Advertising Expenses | 50299010 | 12,300.00 | |
| Printing and Publication Expenses | 50299020 | 600.00 | |
| | | | |
| Transportation and Delivery Expenses | 50299040 | 27,091.16 | |
| Membership Dues and Contributions to Organization | 50299060 | 377,000.00 | |
| Subscription Expenses | 50299070 | 6,676.00 | |
| Donations | 50299080 | 473,200.00 | |
| Other Maintenance and Operating Expenses | 50299990 | 143,928.44 | |
| Interest Expenses | 50301020 | 13,664,741.61 | |
| Other Financial Charges | 50301990 | 1,373,915.50 | |
| Depreciation - Land Improvements | 50501020 | 65,105.79 | |
| Depreciation - Infrastructure Assets | 50501030 | 14,524,539.46 | |
| Depreciation - Buildings and Other Structures | 50501040 | 5,886,721.92 | |
| Depreciation - Machinery and Equipment | 50501050 | 8,786,120.15 | |
| Depreciation - Transportation Equipment | 50501060 | 4,730,936.19 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 308,964.89 | |
| Depreciation - Other Property, Plant and Equipment | 50501990 | 213,476.35 | |
| | | 7,222,081,637.64 | 7,222,081,637.64 |

**TOTAL**

Date/Time Printed : June 03, 2019 11:13:21 AM

| | As of June 30, 2019 | | | |
|---|---|---|---|---|
| | **Account Title** | **Account Code** | **Debit** | **Credit** |
| TRUE | Cash Local Treasury | 10101010 | | 79.29 |
| TRUE | Cash in Bank - Local C | 10102010 | 197,082,388.11 | |
| TRUE | Cash in Bank - Local C | 10201010 | 2,319,513,022.81 | |
| TRUE | Guaranty Deposits | 10205020 | 10,000.00 | |
| TRUE | Loans Receivable - Oth | 10301990 | 148,908,935.41 | |
| TRUE | Operating Lease Rece | 10302010 | 154,575,011.12 | |
| TRUE | Due from National Gov | 10303010 | 458,592.03 | |
| TRUE | Due from Local Govern | 10303030 | 13,096,743.30 | |
| TRUE | Due from Other Funds | 10304050 | 15,215,707.13 | |
| TRUE | Due from Special Accou | 10304060 | 81,293,900.67 | |
| TRUE | Due from Local Econon | 10304070 | 249,015.75 | |
| TRUE | Advances for Operating | 10305010 | 13,264,999.96 | |
| TRUE | Advances for Payroll | 10305020 | 6,416,741.36 | |
| TRUE | Advances to Special Di | 10305030 | 55,771,183.35 | |
| TRUE | Advances to Officers ar | 10305040 | 2,759,277.58 | |
| TRUE | Receivables - Disallowa | 10306010 | 13,904,775.67 | |
| TRUE | Due from Officers and E | 10306020 | 793,453.69 | |
| TRUE | Other Receivables | 10306990 | 5,613,485.40 | |
| TRUE | Office Supplies Invento | 10404010 | 797,029.61 | |
| TRUE | Accountable Forms, Pla | 10404020 | 2,387,250.75 | |
| TRUE | Medical, Dental and La | 10404070 | 794,098.03 | |
| TRUE | Fuel, Oil and Lubricants | 10404080 | 76,549,016.20 | |
| TRUE | Construction Materials | 10404130 | 249,256.86 | |
| TRUE | Other Supplies and Mat | 10404990 | 135,548,077.01 | |
| TRUE | Advances to Contractor | 10501010 | 7,625,039.62 | |
| TRUE | Other Prepayments | 10501990 | 38,000.00 | |
| TRUE | Investment Property, L | 10601010 | 25,985,889.60 | |
| TRUE | Land | 10701010 | 223,921,742.80 | |
| TRUE | Other Land Improveme | 10702990 | 68,021,867.16 | |
| TRUE | Accumulated Depreciat | 10702991 | | 7,768,682.23 |
| TRUE | Road Networks | 10703010 | 808,013,801.27 | |
| TRUE | Accumulated Depreciat | 10703011 | | 46,918,833.47 |
| | Sewer Systems | 10703030 | 2,719,286.68 | |
| TRUE | | | | |
| TRUE | Water Supply Systems | 10703040 | 184,907,578.21 | |
| TRUE | Accumulated Depreciat | 10703041 | | 16,392,445.92 |
| TRUE | Power Supply Systems | 10703050 | 253,314,996.41 | |
| TRUE | Accumulated Depreciat | 10703051 | | 106,181,577.32 |
| TRUE | Parks, Plazas and Mon | 10703090 | 16,985,646.68 | |
| TRUE | Other Infrastructure Ass | 10703990 | 21,797,256.64 | |
| TRUE | Accumulated Depreciat | 10703991 | | 5,587,665.24 |
| TRUE | Buildings | 10704010 | 292,391,069.31 | |
| TRUE | Accumulated Depreciat | 10704011 | | 82,494,741.11 |
| TRUE | School Buildings | 10704020 | 279,389,887.34 | |
| TRUE | Accumulated Depreciat | 10704021 | | 13,446,215.43 |
| TRUE | Hospitals and Health C | 10704030 | 94,975,280.56 | |
| TRUE | Accumulated Depreciat | 10704031 | | 26,489,025.85 |
| TRUE | Markets | 10704040 | 688,274.30 | |
| TRUE | Accumulated Depreciat | 10704041 | | 688,274.30 |
| TRUE | Other Structures | 10704990 | 175,685,593.00 | |
| TRUE | Accumulated Depreciat | 10704991 | | 39,346,472.13 |
| TRUE | Office Equipment | 10705020 | 44,795,985.40 | |
| TRUE | Accumulated Depreciat | 10705021 | | 21,487,044.98 |
| TRUE | Information and Commu | 10705030 | 79,657,245.64 | |

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|---|---|---|---|---|
| TRUE | Accumulated Depreciat | 10705031 | | 41,866,143.47 |
| TRUE | Agricultural and Forest | 10705040 | 1,955,852.00 | |
| TRUE | Accumulated Depreciat | 10705041 | | 945,481.07 |
| TRUE | Communication Equipm | 10705070 | 41,059,092.03 | |
| TRUE | Accumulated Depreciat | 10705071 | | 12,911,961.15 |
| TRUE | Construction and Heav | 10705080 | 144,414,319.17 | |
| TRUE | Accumulated Depreciat | 10705081 | | 42,471,006.44 |
| TRUE | Disaster Response and | 10705090 | 9,380,207.00 | |
| TRUE | Accumulated Depreciat | 10705091 | | 4,269,165.66 |
| TRUE | Military, Police and Sec | 10705100 | 2,080,315.00 | |
| TRUE | Accumulated Depreciat | 10705101 | | 566,792.50 |
| TRUE | Medical Equipment | 10705110 | 141,515,715.08 | |
| TRUE | Accumulated Depreciat | 10705111 | | 23,544,574.04 |
| TRUE | Printing Equipment | 10705120 | 2,249,000.00 | |
| TRUE | Accumulated Depreciat | 10705121 | | 1,990,365.00 |
| TRUE | Sports Equipment | 10705130 | 4,619,675.00 | |
| TRUE | Accumulated Depreciat | 10705131 | | 3,919,893.51 |
| TRUE | Technical and Scientific | 10705140 | 11,983,411.56 | |
| TRUE | Accumulated Depreciat | 10705141 | | 5,800,870.93 |
| TRUE | Other Machinery and E | 10705990 | 31,711,857.00 | |
| TRUE | Accumulated Depreciat | 10705991 | | 10,649,649.62 |
| TRUE | Motor Vehicles | 10706010 | 335,723,442.79 | |
| TRUE | Accumulated Depreciat | 10706011 | | 152,798,569.04 |
| TRUE | Watercrafts | 10706040 | 36,580,741.44 | |
| TRUE | Accumulated Depreciat | 10706041 | | 6,824,621.57 |
| TRUE | Other Transportation E | 10706990 | 3,494.00 | |
| TRUE | Accumulated Depreciat | 10706991 | | 3,118.99 |
| TRUE | Furniture and Fixtures | 10707010 | 23,473,579.46 | |
| TRUE | Accumulated Depreciat | 10707011 | | 9,223,511.14 |
| TRUE | Books | 10707020 | 2,142,948.62 | |
| TRUE | Accumulated Depreciat | 10707021 | | 26,097.92 |
| TRUE | Construction in Progres | 10710020 | 110,754,667.36 | |
| TRUE | Construction in Progres | 10710030 | 34,296,527.40 | |
| TRUE | Other Property, Plant a | 10799990 | 123,199,451.49 | |
| TRUE | Accumulated Depreciat | 10799991 | | 7,924,621.01 |
| TRUE | Breeding Stocks | 10801010 | 5,042,400.00 | |
| TRUE | Computer Software | 10901020 | 18,401,002.13 | |
| TRUE | Accumulated Amortizati | 10901021 | | 12,351,224.61 |
| TRUE | Accounts Payable | 20101010 | | 385,685,399.86 |
| TRUE | Due to Officers and Em | 20101020 | | 54,246,172.57 |
| TRUE | Awards and Rewards P | 20101080 | | 361,288.00 |
| TRUE | Loans Payable - Domes | 20102040 | | 60,324,915.97 |
| TRUE | Due to BIR | 20201010 | | 6,902,581.78 |
| TRUE | Due to GSIS | 20201020 | | 13,415,126.66 |
| TRUE | Due to Pag-IBIG | 20201030 | | 2,301,311.95 |
| TRUE | Due to PhilHealth | 20201040 | | 1,049,153.01 |
| TRUE | Due to NGAs | 20201050 | | 3,598,417.98 |
| TRUE | Due to GOCCs | 20201060 | | 116,447.70 |
| TRUE | Due to LGUs | 20201070 | | 112,293,337.12 |
| TRUE | Due to Other Funds | 20301010 | | 113,377,832.02 |
| TRUE | Due to Special Account | 20301020 | | 439,848,250.26 |
| TRUE | Due to Local Economic | 20301030 | | 1,194,082.64 |
| TRUE | Guaranty/Security Depo | 20401040 | | 13,821,123.15 |
| TRUE | Other Deferred Credits | 20501990 | | 2,024,038.38 |
| TRUE | Other Payables | 29999990 | | 15,111,808.03 |
| TRUE | Government Equity | 30101010 | | 4,501,151,167.71 |
| TRUE | Prior Period Adjustmen | 30101020 | | 26,691,698.37 |
| TRUE | Professional Tax | 40101020 | | 244,400.00 |
| TRUE | Real Property Tax - Ba | 40102040 | | 24,747,868.56 |

| | | | | |
|---|---|---|---|---|
| TRUE | Real Property Transfer | 40102080 | | 11,897,635.92 |
| TRUE | Tax on Sand, Gravel ar | 40103040 | | 6,523,129.74 |
| | Tax on Delivery Vans a | 40103050 | | 618,500.00 |
| TRUE | Tax Revenue - Fines ar | 40105010 | | 144,750.00 |
| TRUE | Tax Revenue - Fines ar | 40105030 | | 1,765,500.00 |
| | Share from Internal Rev | 40106010 | | 1,043,959,531.20 |
| TRUE | Share from National W | 40106030 | | 3,911,987.72 |
| TRUE | Permit Fees | 40201010 | | 4,511,568.81 |
| TRUE | Registration Fees | 40201020 | | 6,835.00 |
| | Clearance and Certifica | 40201040 | | 972,665.00 |
| TRUE | Processing Fees | 40201130 | | 100,800.00 |
| TRUE | Occupation Fees | 40201140 | | 9,650.00 |
| TRUE | Fines and Penalties - S | 40201980 | | 1,137,800.00 |
| TRUE | Other Service Income | 40201990 | | 4,849,901.86 |
| TRUE | Rent Income | 40202050 | | 687,005.78 |
| TRUE | Receipts from Printing a | 40202170 | | 483,552.78 |
| TRUE | Hospital Fees | 40202200 | | 21,399,615.32 |
| TRUE | Interest Income | 40202220 | | 39,074,804.94 |
| TRUE | Share from PCSO | 40401020 | | 112,214.26 |
| | Miscellaneous Income | 40601010 | | 23.00 |
| TRUE | Salaries and Wages - F | 50101010 | 179,030,674.56 | |
| TRUE | Salaries and Wages - C | 50101020 | 62,333,931.53 | |
| TRUE | Personal Economic Rel | 50102010 | 10,908,467.24 | |
| TRUE | Representation Allowar | 50102020 | 2,703,625.00 | |
| TRUE | Transportation Allowan | 50102030 | 1,900,375.00 | |
| TRUE | Clothing/Uniform Allow | 50102040 | 5,627,000.00 | |
| TRUE | Subsistence Allowance | 50102050 | 1,223,500.00 | |
| TRUE | Laundry  Allowance | 50102060 | 162,179.38 | |
| TRUE | Honoraria | 50102100 | 397,900.00 | |
| TRUE | Hazard Pay | 50102110 | 8,213,428.33 | |
| TRUE | Longevity Pay | 50102120 | 210,000.00 | |
| TRUE | Overtime and Night Pay | 50102130 | 488,396.47 | |
| | Year End Bonus | 50102140 | 28,851,614.20 | |
| TRUE | Retirement and Life Ins | 50103010 | 21,235,646.11 | |
| TRUE | Pag-IBIG Contributions | 50103020 | 3,556,923.44 | |
| TRUE | PhilHealth Contribution | 50103030 | 1,961,560.85 | |
| TRUE | Employees Compensat | 50103040 | 585,100.00 | |
| TRUE | Terminal Leave Benefit | 50104030 | 1,516,366.22 | |
| TRUE | Other Personnel Benefi | 50104990 | 21,602,514.79 | |
| TRUE | Traveling Expenses - L | 50201010 | 16,408,925.35 | |
| | Traveling Expenses - F | 50201020 | 10,931.40 | |
| TRUE | Training Expenses | 50202010 | 306,040.00 | |
| | Office Supplies Expens | 50203010 | 83,352.69 | |
| TRUE | Accountable Forms Exp | 50203020 | 91,935.33 | |
| TRUE | | | | |
| TRUE | Food Supplies Expense | 50203050 | 11,616,188.22 | |
| TRUE | | | | |
| TRUE | Other Supplies and Ma | 50203990 | 574,637.32 | |
| TRUE | Water Expenses | 50204010 | 731,349.78 | |
| TRUE | Electricity Expenses | 50204020 | 10,295,960.57 | |
| TRUE | Postage and Courier Se | 50205010 | 158,109.57 | |
| TRUE | Telephone Expenses | 50205020 | 1,007,439.76 | |
| | Internet Subscription Ex | 50205030 | 1,998,140.31 | |
| TRUE | Awards/Rewards Exper | 50206010 | 200,000.00 | |
| TRUE | Confidential Expenses | 50210010 | 5,250,000.00 | |
| TRUE | Other Professional Serv | 50211990 | 967,010.91 | |
| TRUE | Janitorial Services | 50212020 | 3,617,790.82 | |
| | Security Services | 50212030 | 20,313,454.04 | |
| TRUE | Other General Services | 50212990 | 117,181,359.32 | |

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|---|---|---|---|---|
| TRUE | | | | |
| TRUE | Repairs and Maintenan | 50213060 | 38,400.00 | |
| TRUE | | | | |
| TRUE | Transfers of Unspent C | 50215010 | 78,612,184.48 | |
| | | | | |
| TRUE | Fidelity Bond Premiums | 50216020 | 391,351.00 | |
| TRUE | Insurance Expenses | 50216030 | 9,351,282.23 | |
| TRUE | Advertising Expenses | 50299010 | 12,300.00 | |
| TRUE | Printing and Publicatior | 50299020 | 600.00 | |
| TRUE | Representation Expens | 50299030 | 600,000.00 | |
| TRUE | Transportation and Deli | 50299040 | 81,294.46 | |
| | | | | |
| TRUE | Membership Dues and | 50299060 | 411,500.00 | |
| TRUE | Subscription Expenses | 50299070 | 18,296.00 | |
| TRUE | Donations | 50299080 | 13,601,966.55 | |
| TRUE | Other Maintenance and | 50299990 | 216,218.32 | |
| TRUE | Interest Expenses | 50301020 | 586,394.37 | |
| TRUE | | | | |
| TRUE | Depreciation - Land Imp | 50501020 | 130,211.58 | |
| | Depreciation - Infrastru | 50501030 | 29,032,133.62 | |
| | Depreciation - Buildings | 50501040 | 11,762,473.21 | |
| | Depreciation - Machine | 50501050 | 20,102,427.56 | |
| | Depreciation - Transpor | 50501060 | 9,482,842.26 | |
| | Depreciation - Furniture | 50501070 | 628,121.95 | |
| | Depreciation - Other Pr | 50501990 | 426,690.94 | |
| | | | 7,625,562,617.99 | 7,625,562,617.99 |

**As of September 30, 2019**

| Account Title | Account Code | Debit | Credit | |
|---|---|---|---|---|
| Cash Local Treasury | 10101010 | 75.70 | | TRUE |
| Cash in Bank - Local Currency, Current | 10102010 | 441,727,617.65 | | TRUE |
| Cash in Bank - Local Currency, Time D | 10201010 | 2,318,073,022.81 | | TRUE |
| Guaranty Deposits | 10205020 | 10,000.00 | | TRUE |
| Loans Receivable - Others | 10301990 | 150,455,335.41 | | TRUE |
| Operating Lease Receivable | 10302010 | 154,575,011.12 | | TRUE |
| Due from National Government Agenci | 10303010 | 458,592.03 | | TRUE |
| Due from Local Government Units | 10303030 | 13,096,743.30 | | TRUE |
| Due from Other Funds | 10304050 | 13,725,669.06 | | TRUE |
| Due from Special Accounts | 10304060 | 78,361,567.83 | | TRUE |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | | TRUE |
| Advances for Operating Expenses | 10305010 | 13,749,999.96 | | TRUE |
| Advances for Payroll | 10305020 | 4,284,741.36 | | TRUE |
| Advances to Special Disbursing Officer | 10305030 | 52,798,325.95 | | TRUE |
| Advances to Officers and Employees | 10305040 | 3,231,859.22 | | TRUE |
| Receivables - Disallowances/Charges | 10306010 | 13,900,667.27 | | TRUE |
| Due from Officers and Employees | 10306020 | 789,736.23 | | TRUE |
| Other Receivables | 10306990 | 5,613,485.40 | | TRUE |
| Office Supplies Inventory | 10404010 | 912,750.61 | | TRUE |
| Accountable Forms, Plates and Sticker | 10404020 | 2,621,551.00 | | TRUE |
| Drugs and Medicines Inventory | 10404060 | | | TRUE |
| Medical, Dental and Laboratory Supplie | 10404070 | 985,608.03 | | TRUE |
| Fuel, Oil and Lubricants Inventory | 10404080 | 82,390,120.30 | | TRUE |
| Construction Materials Inventory | 10404130 | 249,256.86 | | TRUE |
| Other Supplies and Materials Inventory | 10404990 | 135,832,320.30 | | TRUE |
| Advances to Contractors | 10501010 | 8,707,565.48 | | TRUE |
| Other Prepayments | 10501990 | 38,000.00 | | TRUE |
| Investment Property, Land | 10601010 | 25,985,889.60 | | TRUE |
| Investment Property, Buildings | 10601020 | | | TRUE |
| Accumulated Depreciation - Investment | 10601021 | | | TRUE |
| Land | 10701010 | 223,921,742.80 | | TRUE |
| Other Land Improvements | 10702990 | 68,021,867.16 | | TRUE |
| Accumulated Depreciation - Other Land | 10702991 | | 7,833,788.02 | TRUE |
| Road Networks | 10703010 | 1,068,130,462.27 | | TRUE |
| Accumulated Depreciation - Road Netw | 10703011 | | 58,793,189.21 | TRUE |
| Sewer Systems | 10703030 | 2,719,286.68 | | TRUE |
| Accumulated Depreciation - Sewer Sys | 10703031 | | 30,591.99 | TRUE |
| Water Supply Systems | 10703040 | 184,907,578.21 | | TRUE |
| Accumulated Depreciation - Water Sup | 10703041 | | 19,124,520.24 | TRUE |
| Power Supply Systems | 10703050 | 253,314,996.41 | | TRUE |
| Accumulated Depreciation - Power Sup | 10703051 | | 107,551,405.44 | TRUE |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | | TRUE |
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | | TRUE |
| Accumulated Depreciation - Other Infra | 10703991 | | 5,662,665.24 | TRUE |
| Buildings | 10704010 | 292,391,069.31 | | TRUE |
| Accumulated Depreciation - Buildings | 10704011 | | 84,329,858.12 | TRUE |
| School Buildings | 10704020 | 279,389,887.34 | | TRUE |
| Accumulated Depreciation - School Bui | 10704021 | | 15,541,639.68 | TRUE |
| Hospitals and Health Centers | 10704030 | 94,975,280.56 | | TRUE |
| Accumulated Depreciation - Hospitals a | 10704031 | | 27,209,619.83 | TRUE |
| Markets | 10704040 | 688,274.30 | | TRUE |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 | TRUE |
| Other Structures | 10704990 | 175,685,593.00 | | TRUE |
| Accumulated Depreciation - Other Stru | 10704991 | | 40,580,416.39 | TRUE |

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|---|---|---|---|---|
| Office Equipment | 10705020 | 45,579,993.40 | | TRUE |
| Accumulated Depreciation - Office Equ | 10705021 | | 22,332,318.03 | TRUE |
| Information and Communication Techn | 10705030 | 83,821,111.76 | | TRUE |
| Accumulated Depreciation - Informatior | 10705031 | | 44,019,987.76 | TRUE |
| Agricultural and Forestry Equipment | 10705040 | 1,955,852.00 | | TRUE |
| Accumulated Depreciation - Agricultura | 10705041 | | 983,402.24 | TRUE |
| Communication Equipment | 10705070 | 41,362,092.03 | | TRUE |
| Accumulated Depreciation - Communic | 10705071 | | 13,637,736.27 | TRUE |
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | | TRUE |
| Accumulated Depreciation - Constructi | 10705081 | | 43,881,386.39 | TRUE |
| Disaster Response and Rescue Equipn | 10705090 | 9,380,207.00 | | TRUE |
| Accumulated Depreciation - Disaster R | 10705091 | | 4,564,642.62 | TRUE |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | | TRUE |
| Accumulated Depreciation - Military, Pc | 10705101 | | 587,226.85 | TRUE |
| Medical Equipment | 10705110 | 141,515,715.08 | | TRUE |
| Accumulated Depreciation - Medical Ec | 10705111 | | 26,328,258.18 | TRUE |
| Printing Equipment | 10705120 | 2,249,000.00 | | TRUE |
| Accumulated Depreciation - Printing Ec | 10705121 | | 1,990,365.00 | TRUE |
| Sports Equipment | 10705130 | 4,619,675.00 | | TRUE |
| Accumulated Depreciation - Sports Equ | 10705131 | | 3,921,796.05 | TRUE |
| Technical and Scientific Equipment | 10705140 | 13,182,855.07 | | TRUE |
| Accumulated Depreciation - Technical a | 10705141 | | 6,064,177.63 | TRUE |
| Other Machinery and Equipment | 10705990 | 31,729,935.00 | | TRUE |
| Accumulated Depreciation - Other Mac | 10705991 | | 10,980,715.67 | TRUE |
| Motor Vehicles | 10706010 | 337,223,442.79 | | TRUE |
| Accumulated Depreciation - Motor Vehi | 10706011 | | 156,987,957.48 | TRUE |
| Watercrafts | 10706040 | 36,580,741.44 | | TRUE |
| Accumulated Depreciation - Watercraft | 10706041 | | 7,460,521.28 | TRUE |
| Other Transportation Equipment | 10706990 | 3,494.00 | | TRUE |
| Accumulated Depreciation - Other Tran | 10706991 | | 3,118.99 | TRUE |
| Furniture and Fixtures | 10707010 | 23,864,706.46 | | TRUE |
| Accumulated Depreciation - Furniture a | 10707011 | | 9,536,343.19 | TRUE |
| Books | 10707020 | 2,142,948.62 | | TRUE |
| Accumulated Depreciation - Books | 10707021 | | 29,106.14 | TRUE |
| Construction in Progress - Infrastructur | 10710020 | 110,754,667.36 | | TRUE |
| Construction in Progress - Buildings an | 10710030 | 42,865,249.97 | | TRUE |
| Other Property, Plant and Equipment | 10799990 | 123,199,451.49 | | TRUE |
| Accumulated Depreciation - Other Prop | 10799991 | | 8,125,127.38 | TRUE |
| Breeding Stocks | 10801010 | 5,042,400.00 | | TRUE |
| Computer Software | 10901020 | 18,401,002.13 | | TRUE |
| Accumulated Amortization - Computer S | 10901021 | | 12,351,224.61 | TRUE |
| Accounts Payable | 20101010 | | 340,126,505.08 | TRUE |
| Due to Officers and Employees | 20101020 | | 52,755,500.96 | TRUE |
| Awards and Rewards Payable | 20101080 | | 361,288.00 | TRUE |
| Loans Payable - Domestic | 20102040 | | 173,149,957.23 | TRUE |
| Due to BIR | 20201010 | | 6,496,368.97 | TRUE |
| Due to GSIS | 20201020 | | 13,168,047.66 | TRUE |
| Due to Pag-IBIG | 20201030 | | 2,192,799.07 | TRUE |
| Due to PhilHealth | 20201040 | | 980,769.30 | TRUE |
| Due to NGAs | 20201050 | | 3,598,417.98 | TRUE |
| Due to GOCCs | 20201060 | | 839,363.48 | TRUE |
| Due to LGUs | 20201070 | | 104,484,731.64 | TRUE |
| Due to Other Funds | 20301010 | | 109,792,410.80 | TRUE |
| Due to Special Accounts | 20301020 | | 429,915,857.46 | TRUE |
| Due to Local Economic Enterprises | 20301030 | | 1,194,082.64 | TRUE |
| Guaranty/Security Deposits Payable | 20401040 | | 10,809,420.42 | TRUE |
| Other Deferred Credits | 20501990 | | 2,024,038.38 | TRUE |
| Other Payables | 29999990 | | 14,579,057.20 | TRUE |
| Government Equity | 30101010 | | 4,761,267,828.71 | TRUE |

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|---|---|---|---|---|
| Prior Period Adjustment | 30101020 | | 28,713,709.82 | TRUE |
| Professional Tax | 40101020 | | 291,130.00 | TRUE |
| Real Property Tax - Basic | 40102040 | | 29,436,636.91 | TRUE |
| Real Property Transfer Tax | 40102080 | | 15,590,549.77 | TRUE |
| Tax on Sand, Gravel and Other Quarry | 40103040 | | 9,153,406.18 | TRUE |
| Tax on Delivery Vans and Trucks | 40103050 | | 920,000.00 | TRUE |
| Tax Revenue - Fines and Penalties - Ta | 40105010 | | 144,750.00 | TRUE |
| Tax Revenue - Fines and Penalties - Ta | 40105030 | | 1,895,750.00 | TRUE |
| Share from Internal Revenue Collectior | 40106010 | | 1,565,939,296.80 | TRUE |
| Share from National Wealth | 40106030 | | 7,009,263.54 | TRUE |
| Permit Fees | 40201010 | | 10,352,017.31 | TRUE |
| Registration Fees | 40201020 | | 11,685.00 | TRUE |
| Clearance and Certification Fees | 40201040 | | 1,530,485.00 | TRUE |
| Processing Fees | 40201130 | | 155,020.00 | TRUE |
| Occupation Fees | 40201140 | | 9,650.00 | TRUE |
| Fines and Penalties - Service Income | 40201980 | | 3,638,720.00 | TRUE |
| Other Service Income | 40201990 | | 6,231,400.35 | TRUE |
| Rent Income | 40202050 | | 1,027,553.78 | TRUE |
| Receipts from Printing and Publication | 40202170 | | 690,094.74 | TRUE |
| Hospital Fees | 40202200 | | 33,023,726.93 | TRUE |
| Interest Income | 40202220 | | 45,931,277.69 | TRUE |
| Share from PCSO | 40401020 | | 369,048.07 | TRUE |
| Miscellaneous Income | 40601010 | | 23.00 | TRUE |
| Salaries and Wages - Regular | 50101010 | 266,469,759.92 | | TRUE |
| Salaries and Wages - Casual/Contractu | 50101020 | 97,099,239.97 | | TRUE |
| Personal Economic Relief Allowance (F | 50102010 | 16,496,516.94 | | TRUE |
| Representation Allowance (RA) | 50102020 | 4,215,000.00 | | TRUE |
| Transportation Allowance (TA) | 50102030 | 3,025,125.00 | | TRUE |
| Clothing/Uniform Allowance | 50102040 | 5,711,000.00 | | TRUE |
| Subsistence Allowance | 50102050 | 2,145,175.00 | | TRUE |
| Laundry  Allowance | 50102060 | 284,204.96 | | TRUE |
| Productivity Incentive Allowance | 50102080 | | | TRUE |
| Honoraria | 50102100 | 669,582.52 | | TRUE |
| Hazard Pay | 50102110 | 13,988,569.73 | | TRUE |
| Longevity Pay | 50102120 | 570,000.00 | | TRUE |
| Overtime and Night Pay | 50102130 | 637,173.44 | | TRUE |
| Year End Bonus | 50102140 | 29,096,364.20 | | TRUE |
| Cash Gift | 50102150 | | | TRUE |
| Retirement and Life Insurance Premiun | 50103010 | 31,524,623.41 | | TRUE |
| Pag-IBIG Contributions | 50103020 | 5,315,200.17 | | TRUE |
| PhilHealth Contributions | 50103030 | 2,909,220.47 | | TRUE |
| Employees Compensation Insurance P | 50103040 | 864,500.00 | | TRUE |
| Terminal Leave Benefits | 50104030 | 6,894,720.72 | | TRUE |
| Other Personnel Benefits | 50104990 | 25,011,761.68 | | TRUE |
| Traveling Expenses - Local | 50201010 | 32,900,204.84 | | TRUE |
| Traveling Expenses - Foreign | 50201020 | 71,554.18 | | TRUE |
| Training Expenses | 50202010 | 850,437.76 | | TRUE |
| Office Supplies Expenses | 50203010 | 2,984,639.38 | | TRUE |
| Accountable Forms Expenses | 50203020 | 147,824.83 | | TRUE |
| Animal/Zoological Supplies Expenses | 50203040 | 584,598.00 | | TRUE |
| Food Supplies Expenses | 50203050 | 20,069,264.71 | | TRUE |
| Welfare Goods Expenses | 50203060 | | | TRUE |
| Drugs and Medicines Expenses | 50203070 | | | TRUE |
| Medical, Dental and Laboratory Supplie | 50203080 | | | TRUE |
| Fuel, Oil and Lubricants Expenses | 50203090 | 7,552,020.35 | | TRUE |
| Agricultural and Marine Supplies Exper | 50203100 | | | TRUE |
| Other Supplies and Materials Expenses | 50203990 | 4,738,300.32 | | TRUE |
| Water Expenses | 50204010 | 1,548,496.01 | | TRUE |
| Electricity Expenses | 50204020 | 17,282,569.05 | | TRUE |

| | | | |
|---|---|---|---|
| Postage and Courier Services | 50205010 | 186,458.66 | TRUE |
| Telephone Expenses | 50205020 | 1,683,464.39 | TRUE |
| Internet Subscription Expenses | 50205030 | 2,893,792.40 | TRUE |
| Awards/Rewards Expenses | 50206010 | 494,000.00 | TRUE |
| Confidential Expenses | 50210010 | 17,500,000.00 | TRUE |
| Other Professional Services | 50211990 | 1,655,812.78 | TRUE |
| Janitorial Services | 50212020 | 4,709,223.01 | TRUE |
| Security Services | 50212030 | 33,431,652.99 | TRUE |
| Other General Services | 50212990 | 184,779,874.87 | TRUE |
| Repairs and Maintenance - Buildings a | 50213040 | 199,744.00 | TRUE |
| Repairs and Maintenance - Machinery | 50213050 | | TRUE |
| Repairs and Maintenance - Transportat | 50213060 | 1,858,152.00 | TRUE |
| Repairs and Maintenance - Other Prop | 50213990 | | TRUE |
| Subsidy to NGAs | 50214020 | 300,000.00 | TRUE |
| Subsidy to Other Local Government Un | 50214030 | | TRUE |
| Transfers of Unspent Current Year DRF | 50215010 | 78,612,184.48 | TRUE |
| Taxes, Duties and Licenses | 50216010 | 8,200.00 | TRUE |
| Fidelity Bond Premiums | 50216020 | 429,526.00 | TRUE |
| Insurance Expenses | 50216030 | 10,630,981.89 | TRUE |
| Advertising Expenses | 50299010 | 12,300.00 | TRUE |
| Printing and Publication Expenses | 50299020 | 600.00 | TRUE |
| Representation Expenses | 50299030 | 2,352,080.00 | TRUE |
| Transportation and Delivery Expenses | 50299040 | 466,663.57 | TRUE |
| Rent Expenses | 50299050 | 357,900.00 | TRUE |
| Membership Dues and Contributions to | 50299060 | 491,000.00 | TRUE |
| Subscription Expenses | 50299070 | 27,416.00 | TRUE |
| Donations | 50299080 | 42,752,445.68 | TRUE |
| Other Maintenance and Operating Exp | 50299990 | 7,121,962.73 | TRUE |
| Interest Expenses | 50301020 | 702,649.03 | TRUE |
| Other Financial Charges | 50301990 | 87,008.00 | TRUE |
| Depreciation - Investment Property | 50501010 | | TRUE |
| Depreciation - Land Improvements | 50501020 | 195,317.37 | TRUE |
| Depreciation - Infrastructure Assets | 50501030 | 45,113,983.79 | TRUE |
| Depreciation - Buildings and Other Stru | 50501040 | 17,647,552.71 | TRUE |
| Depreciation - Machinery and Equipme | 50501050 | 28,971,491.88 | TRUE |
| Depreciation - Transportation Equipme | 50501060 | 14,308,130.41 | TRUE |
| Depreciation - Furniture, Fixtures and E | 50501070 | 943,962.22 | TRUE |
| Depreciation - Other Property, Plant an | 50501990 | 627,197.31 | TRUE |

**PROVINCIAL GOVERNMENT OF PALAWAN**
**GF - Proper**
**Pre-Closing Trial Balance**
**As of December 31, 2019**

| Account Title | Account Code | Debit | Credit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | 33.01 | |
| Cash in Bank - Local Currency, Current Acc | 10102010 | 207,240,941.44 | |
| Cash in Bank - Local Currency, Time Depos | 10201010 | 2,594,513,022.81 | |
| Guaranty Deposits | 10205020 | 10,000.00 | |
| Loans Receivable - Others | 10301990 | 146,925,570.41 | |
| Operating Lease Receivable | 10302010 | 216,670,751.12 | |
| Due from National Government Agencies | 10303010 | 458,592.03 | |
| Due from Local Government Units | 10303030 | 7,130,159.93 | |
| Due from Other Funds | 10304050 | 18,147,299.19 | |
| Due from Special Accounts | 10304060 | 2,583,091.25 | |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | |
| Advances for Operating Expenses | 10305010 | 13,002,745.20 | |
| Advances for Payroll | 10305020 | 5,094,341.36 | |
| Advances to Special Disbursing Officer | 10305030 | 42,279,247.72 | |
| Advances to Officers and Employees | 10305040 | 2,752,807.09 | |
| Receivables - Disallowances/Charges | 10306010 | 24,162,014.38 | |
| Due from Officers and Employees | 10306020 | 810,835.23 | |
| Other Receivables | 10306990 | 5,414,865.40 | |
| Office Supplies Inventory | 10404010 | 934,130.61 | |
| Accountable Forms, Plates and Stickers Inv | 10404020 | 1,728,701.58 | |
| Drugs and Medicines Inventory | 10404060 | 1,759,175.00 | |
| Medical, Dental and Laboratory Supplies In | 10404070 | 985,608.03 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 82,390,120.30 | |
| Construction Materials Inventory | 10404130 | 249,256.86 | |
| Other Supplies and Materials Inventory | 10404990 | 57,514,746.50 | |
| Advances to Contractors | 10501010 | 10,795,541.78 | |
| Other Prepayments | 10501990 | 38,000.00 | |
| Investment Property, Land | 10601010 | 25,985,889.60 | |
| Investment Property, Buildings | 10601020 | 17,969,700.78 | |
| Accumulated Depreciation - Investment Pro | 10601021 | | 44,924.25 |
| Land | 10701010 | 232,347,066.98 | |
| Other Land Improvements | 10702990 | 68,831,322.77 | |
| Accumulated Depreciation - Other Land Imp | 10702991 | | 7,898,893.81 |
| Road Networks | 10703010 | 1,464,788,707.82 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 71,337,304.03 |
| Sewer Systems | 10703030 | 2,719,286.68 | |
| Accumulated Depreciation - Sewer Systems | 10703031 | | 61,183.98 |
| Water Supply Systems | 10703040 | 190,588,557.95 | |
| Accumulated Depreciation - Water Supply S | 10703041 | | 21,856,594.56 |
| Power Supply Systems | 10703050 | 253,314,996.41 | |
| Accumulated Depreciation - Power Supply S | 10703051 | | ############ |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | |
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | |
| Accumulated Depreciation - Other Infrastruc | 10703991 | | 5,737,665.24 |
| Buildings | 10704010 | 287,732,287.33 | |
| Accumulated Depreciation - Buildings | 10704011 | | 86,120,050.88 |
| School Buildings | 10704020 | 313,895,094.88 | |
| Accumulated Depreciation - School Building | 10704021 | | 17,723,326.95 |
| Hospitals and Health Centers | 10704030 | 188,802,891.38 | |
| Accumulated Depreciation - Hospitals and H | 10704031 | | 27,932,351.91 |
| Markets | 10704040 | 688,274.30 | |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 |
| Other Structures | 10704990 | 166,853,382.64 | |
| Accumulated Depreciation - Other Structure | 10704991 | | 38,895,174.65 |

| | | | |
|---|---|---|---|
| Office Equipment | 10705020 | 50,146,661.10 | |
| Accumulated Depreciation - Office Equipme | 10705021 | | 23,249,212.11 |
| Information and Communication Technology | 10705030 | 86,011,323.67 | |
| Accumulated Depreciation - Information and | 10705031 | | 46,093,231.86 |
| Agricultural and Forestry Equipment | 10705040 | 1,955,852.00 | |
| Accumulated Depreciation - Agricultural an | 10705041 | | 1,021,252.31 |
| Communication Equipment | 10705070 | 43,080,890.03 | |
| Accumulated Depreciation - Communicatior | 10705071 | | 14,375,283.76 |
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | |
| Accumulated Depreciation - Construction ar | 10705081 | | 45,158,171.99 |
| Disaster Response and Rescue Equipment | 10705090 | 10,370,207.00 | |
| Accumulated Depreciation - Disaster Respo | 10705091 | | 4,872,770.43 |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | |
| Accumulated Depreciation - Military, Police | 10705101 | | 607,661.20 |
| Medical Equipment | 10705110 | 148,393,575.08 | |
| Accumulated Depreciation - Medical Equipn | 10705111 | | 29,130,326.10 |
| Printing Equipment | 10705120 | 2,249,000.00 | |
| Accumulated Depreciation - Printing Equipn | 10705121 | | 1,990,365.00 |
| Sports Equipment | 10705130 | 4,619,675.00 | |
| Accumulated Depreciation - Sports Equipme | 10705131 | | 3,923,698.59 |
| Technical and Scientific Equipment | 10705140 | 14,078,455.07 | |
| Accumulated Depreciation - Technical and S | 10705141 | | 6,338,599.33 |
| Other Machinery and Equipment | 10705990 | 34,229,785.72 | |
| Accumulated Depreciation - Other Machiner | 10705991 | | 11,329,873.96 |
| Motor Vehicles | 10706010 | 348,603,442.79 | |
| Accumulated Depreciation - Motor Vehicles | 10706011 | | ########### |
| Watercrafts | 10706040 | 36,580,741.44 | |
| Accumulated Depreciation - Watercrafts | 10706041 | | 8,094,059.61 |
| Other Transportation Equipment | 10706990 | 3,494.00 | |
| Accumulated Depreciation - Other Transpor | 10706991 | | 3,118.99 |
| Furniture and Fixtures | 10707010 | 24,322,564.85 | |
| Accumulated Depreciation - Furniture and F | 10707011 | | 9,806,068.44 |
| Books | 10707020 | 2,142,948.62 | |
| Accumulated Depreciation - Books | 10707021 | | 32,114.36 |
| Construction in Progress - Infrastructure As | 10710020 | 109,598,240.35 | |
| Construction in Progress - Buildings and Ot | 10710030 | 6,840,902.91 | |
| Other Property, Plant and Equipment | 10799990 | 129,304,679.49 | |
| Accumulated Depreciation - Other Property, | 10799991 | | 8,407,171.36 |
| Breeding Stocks | 10801010 | 5,042,400.00 | |
| Computer Software | 10901020 | 18,401,002.13 | |
| Accumulated Amortization - Computer Softv | 10901021 | | 12,351,224.61 |
| Accounts Payable | 20101010 | | ########### |
| Due to Officers and Employees | 20101020 | | ########### |
| Awards and Rewards Payable | 20101080 | | 497,288.00 |
| Loans Payable - Domestic | 20102040 | | 59,696,557.48 |
| Due to BIR | 20201010 | | 4,521,411.19 |
| Due to GSIS | 20201020 | | 15,118,446.63 |
| Due to Pag-IBIG | 20201030 | | 1,082,974.61 |
| Due to PhilHealth | 20201040 | | 352,068.18 |
| Due to NGAs | 20201050 | | 3,598,417.98 |
| Due to GOCCs | 20201060 | | 42,057.10 |
| Due to LGUs | 20201070 | | ########### |
| Due to Other Funds | 20301010 | | ########### |
| Due to Special Accounts | 20301020 | | ########### |
| Due to Local Economic Enterprises | 20301030 | | 1,194,082.64 |
| Guaranty/Security Deposits Payable | 20401040 | | 11,054,331.43 |
| Other Deferred Credits | 20501990 | | 2,024,038.38 |
| Other Payables | 29999990 | | 14,607,418.98 |
| Government Equity | 30101010 | | ########### |

| | | | |
|---|---|---|---|
| Prior Period Adjustment | 30101020 | 80,481,049.39 | |
| Professional Tax | 40101020 | | 327,730.00 |
| Real Property Tax - Basic | 40102040 | | 34,210,774.25 |
| Real Property Transfer Tax | 40102080 | | 21,702,029.82 |
| Tax on Sand, Gravel and Other Quarry Proc | 40103040 | | ########### |
| Tax on Delivery Vans and Trucks | 40103050 | | 930,000.00 |
| Tax Revenue - Fines and Penalties - Taxes | 40105010 | | 144,750.00 |
| Tax Revenue - Fines and Penalties - Taxes | 40105030 | | 1,946,750.00 |
| Share from Internal Revenue Collections (IF | 40106010 | | ########### |
| Share from National Wealth | 40106030 | | 11,285,136.50 |
| Permit Fees | 40201010 | | 14,916,131.62 |
| Registration Fees | 40201020 | | 17,385.00 |
| Clearance and Certification Fees | 40201040 | | 2,105,695.00 |
| Processing Fees | 40201130 | | 220,420.00 |
| Occupation Fees | 40201140 | | 13,250.00 |
| Fines and Penalties - Service Income | 40201980 | | 5,364,720.00 |
| Other Service Income | 40201990 | | 8,457,315.37 |
| Rent Income | 40202050 | | 63,814,129.78 |
| Receipts from Printing and Publication | 40202170 | | 1,042,446.92 |
| Hospital Fees | 40202200 | | 50,507,640.42 |
| Interest Income | 40202220 | | ########### |
| Share from PCSO | 40401020 | | 414,801.46 |
| Miscellaneous Income | 40601010 | | 223.00 |
| Salaries and Wages - Regular | 50101010 | 364,447,233.28 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 145,817,328.33 | |
| Personal Economic Relief Allowance (PERA | 50102010 | 23,247,558.30 | |
| Representation Allowance (RA) | 50102020 | 6,012,125.00 | |
| Transportation Allowance (TA) | 50102030 | 4,424,875.03 | |
| Clothing/Uniform Allowance | 50102040 | 5,939,000.00 | |
| Subsistence Allowance | 50102050 | 3,550,300.00 | |
| Laundry Allowance | 50102060 | 468,903.89 | |
| Productivity Incentive Allowance | 50102080 | 5,000.00 | |
| Honoraria | 50102100 | 1,549,882.52 | |
| Hazard Pay | 50102110 | 22,872,101.58 | |
| Longevity Pay | 50102120 | 1,440,000.00 | |
| Overtime and Night Pay | 50102130 | 1,662,203.75 | |
| Year End Bonus | 50102140 | 60,582,070.36 | |
| Cash Gift | 50102150 | 4,976,500.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 42,982,045.97 | |
| Pag-IBIG Contributions | 50103020 | 7,225,799.54 | |
| PhilHealth Contributions | 50103030 | 3,965,946.42 | |
| Employees Compensation Insurance Premi | 50103040 | 1,176,200.00 | |
| Terminal Leave Benefits | 50104030 | 20,058,698.58 | |
| Other Personnel Benefits | 50104990 | 69,672,507.11 | |
| Traveling Expenses - Local | 50201010 | 73,626,537.22 | |
| Traveling Expenses - Foreign | 50201020 | 349,652.86 | |
| Training Expenses | 50202010 | 22,824,996.12 | |
| Office Supplies Expenses | 50203010 | 17,616,769.20 | |
| Accountable Forms Expenses | 50203020 | 254,168.98 | |
| Animal/Zoological Supplies Expenses | 50203040 | 2,995,565.00 | |
| Food Supplies Expenses | 50203050 | 41,080,437.10 | |
| Welfare Goods Expenses | 50203060 | 2,000,000.00 | |
| Drugs and Medicines Expenses | 50203070 | 12,898,864.95 | |
| Medical, Dental and Laboratory Supplies Ex | 50203080 | 14,871,191.15 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 77,393,190.60 | |
| Agricultural and Marine Supplies Expenses | 50203100 | 11,713,545.50 | |
| Other Supplies and Materials Expenses | 50203990 | 51,440,839.93 | |
| Water Expenses | 50204010 | 2,565,914.01 | |
| Electricity Expenses | 50204020 | 26,156,184.88 | |

| | | |
|---|---|---|
| Postage and Courier Services | 50205010 | 262,157.01 |
| Telephone Expenses | 50205020 | 2,790,293.60 |
| Internet Subscription Expenses | 50205030 | 5,639,439.95 |
| Awards/Rewards Expenses | 50206010 | 960,000.00 |
| Confidential Expenses | 50210010 | 29,750,000.00 |
| Other Professional Services | 50211990 | 2,742,956.78 |
| Janitorial Services | 50212020 | 5,548,224.62 |
| Security Services | 50212030 | 56,673,148.69 |
| Other General Services | 50212990 | 410,193,768.44 |
| Repairs and Maintenance - Buildings and O | 50213040 | 9,853,904.13 |
| Repairs and Maintenance - Machinery and I | 50213050 | 29,945,570.03 |
| Repairs and Maintenance - Transportation E | 50213060 | 16,986,599.39 |
| Repairs and Maintenance - Other Property, | 50213990 | 86,000.00 |
| Subsidy to NGAs | 50214020 | 31,450,120.26 |
| Subsidy to Other Local Government Units | 50214030 | 36,700,000.00 |
| Transfers of Unspent Current Year DRRM F | 50215010 | 78,612,184.48 |
| Taxes, Duties and Licenses | 50216010 | 141,264.00 |
| Fidelity Bond Premiums | 50216020 | 590,783.00 |
| Insurance Expenses | 50216030 | 12,067,941.21 |
| Advertising Expenses | 50299010 | 763,300.00 |
| Printing and Publication Expenses | 50299020 | 2,227,746.00 |
| Representation Expenses | 50299030 | 24,419,513.50 |
| Transportation and Delivery Expenses | 50299040 | 623,527.93 |
| Rent Expenses | 50299050 | 4,881,400.00 |
| Membership Dues and Contributions to Org | 50299060 | 990,974.50 |
| Subscription Expenses | 50299070 | 127,870.50 |
| Donations | 50299080 | 327,063,105.94 |
| Other Maintenance and Operating Expense | 50299990 | 9,840,153.98 |
| Interest Expenses | 50301020 | 702,649.03 |
| Other Financial Charges | 50301990 | 87,008.00 |
| Depreciation - Investment Property | 50501010 | 44,924.25 |
| Depreciation - Land Improvements | 50501020 | 260,423.16 |
| Depreciation - Infrastructure Assets | 50501030 | 61,191,837.52 |
| Depreciation - Buildings and Other Structur | 50501040 | 23,574,499.78 |
| Depreciation - Machinery and Equipment | 50501050 | 37,769,925.83 |
| Depreciation - Transportation Equipment | 50501060 | 19,176,642.19 |
| Depreciation - Furniture, Fixtures and Book | 50501070 | 1,216,695.69 |
| Depreciation - Other Property, Plant and Eq | 50501990 | 909,241.29 |
| **TOTAL** | ########### | **10,396,822,433.47** |

Certified Correct :

**ERLINDA T. RIZADA**

Assistant Provincial Accountant
OIC-Provincial Accountant's Office

**Compensation and Other Benefits**
**Budget Year 2018**
**4th Quarter**

| | | |
|---|---|---|
| **Permanet Employees** | | |
| Salaries and Wages - Regular | 50101010 | |
| **Other Monetary Benefits** | | |
| Personal Economic Relief Allowance (PERA) | 50102010 | |
| Representation Allowance (RA) | 50102020 | |
| Transportation Allowance (TA) | 50102030 | |
| Clothing/Uniform Allowance | 50102040 | |
| Subsistence Allowance | 50102050 | |
| Laundry Allowance | 50102060 | |
| Honoraria | 50102100 | |
| Hazard Pay | 50102110 | |
| Longevity Pay | 50102120 | |
| Overtime and Night Pay | 50102130 | |
| Year End Bonus | 50102140 | |
| Cash Gift | 50102150 | |
| **Total- Other Monetary Benefits** | | **0.00** |
| **Total- Regular Benefits** | | **0.00** |
| **Job Order/Contract of Service** | | |
| Salaries and Wages - Casual/Contractual | 50101020 | |
| Janitorial Services | 50212020 | |
| Security Services | 50212030 | |
| Other General Services | 50212990 | |
| **Total-Job Order/Contract of Service** | | **0.00** |
| **Grand Total** | | **0.00** |

Prepared By:

**HAZELLE B. NANGIT**
Accountant II

Certified Correct:

**ERLINDA T. RIZADA**
Assistant Provincial Accountant
OIC-Provincial Accountant

**'INCIAL GOVERNMENT OF PALAWAN**

**GF - Proper**

# Pre-Closing Trial Balance

**As of September 30, 2019**

| Account Title | Account Code | Debit | Credit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | 75.70 | |
| Cash in Bank - Local Currency, Current Accoun | 10102010 | 441,727,617.65 | |
| Cash in Bank - Local Currency, Time Deposits | 10201010 | 2,318,073,022.81 | |
| Guaranty Deposits | 10205020 | 10,000.00 | |
| Loans Receivable - Others | 10301990 | 150,455,335.41 | |
| Operating Lease Receivable | 10302010 | 154,575,011.12 | |
| Due from National Government Agencies | 10303010 | 458,592.03 | |
| Due from Local Government Units | 10303030 | 13,096,743.30 | |
| Due from Other Funds | 10304050 | 13,725,669.06 | |
| Due from Special Accounts | 10304060 | 78,361,567.83 | |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | |
| Advances for Operating Expenses | 10305010 | 13,749,999.96 | |
| Advances for Payroll | 10305020 | 4,284,741.36 | |
| Advances to Special Disbursing Officer | 10305030 | 52,798,325.95 | |
| Advances to Officers and Employees | 10305040 | 3,231,859.22 | |
| Receivables - Disallowances/Charges | 10306010 | 13,900,667.27 | |
| Due from Officers and Employees | 10306020 | 789,736.23 | |
| Other Receivables | 10306990 | 5,613,485.40 | |
| Office Supplies Inventory | 10404010 | 912,750.61 | |
| Accountable Forms, Plates and Stickers Inventc | 10404020 | 2,621,551.00 | |
| Medical, Dental and Laboratory Supplies Invent | 10404070 | 985,608.03 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 82,390,120.30 | |
| Construction Materials Inventory | 10404130 | 249,256.86 | |
| Other Supplies and Materials Inventory | 10404990 | 135,832,320.30 | |
| Advances to Contractors | 10501010 | 8,707,565.48 | |
| Other Prepayments | 10501990 | 38,000.00 | |
| Investment Property, Land | 10601010 | 25,985,889.60 | |
| Land | 10701010 | 223,921,742.80 | |
| Other Land Improvements | 10702990 | 68,021,867.16 | |
| Accumulated Depreciation - Other Land Improv | 10702991 | | 7,833,788.02 |
| Road Networks | 10703010 | 1,068,130,462.27 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 58,793,189.21 |
| Sewer Systems | 10703030 | 2,719,286.68 | |
| Accumulated Depreciation - Sewer Systems | 10703031 | | 30,591.99 |
| Water Supply Systems | 10703040 | 184,907,578.21 | |
| Accumulated Depreciation - Water Supply Syste | 10703041 | | 19,124,520.24 |
| Power Supply Systems | 10703050 | 253,314,996.41 | |
| Accumulated Depreciation - Power Supply Syst | 10703051 | | 107,551,405.44 |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | |

| | | | |
|---|---|---|---|
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | |
| Accumulated Depreciation - Other Infrastructure | 10703991 | | 5,662,665.24 |
| Buildings | 10704010 | 292,391,069.31 | |
| Accumulated Depreciation - Buildings | 10704011 | | 84,329,858.12 |
| School Buildings | 10704020 | 279,389,887.34 | |
| Accumulated Depreciation - School Buildings | 10704021 | | 15,541,639.68 |
| Hospitals and Health Centers | 10704030 | 94,975,280.56 | |
| Accumulated Depreciation - Hospitals and Heal | 10704031 | | 27,209,619.83 |
| Markets | 10704040 | 688,274.30 | |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 |
| Other Structures | 10704990 | 175,685,593.00 | |
| Accumulated Depreciation - Other Structures | 10704991 | | 40,580,416.39 |
| Office Equipment | 10705020 | 45,579,993.40 | |
| Accumulated Depreciation - Office Equipment | 10705021 | | 22,332,318.03 |
| Information and Communication Technology Ec | 10705030 | 83,821,111.76 | |
| Accumulated Depreciation - Information and Co | 10705031 | | 44,019,987.76 |
| Agricultural and Forestry Equipment | 10705040 | 1,955,852.00 | |
| Accumulated Depreciation - Agricultural and Fc | 10705041 | | 983,402.24 |
| Communication Equipment | 10705070 | 41,362,092.03 | |
| Accumulated Depreciation - Communication Eq | 10705071 | | 13,637,736.27 |
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | |
| Accumulated Depreciation - Construction and H | 10705081 | | 43,881,386.39 |
| Disaster Response and Rescue Equipment | 10705090 | 9,380,207.00 | |
| Accumulated Depreciation - Disaster Response | 10705091 | | 4,564,642.62 |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | |
| Accumulated Depreciation - Military, Police and | 10705101 | | 587,226.85 |
| Medical Equipment | 10705110 | 141,515,715.08 | |
| Accumulated Depreciation - Medical Equipment | 10705111 | | 26,328,258.18 |
| Printing Equipment | 10705120 | 2,249,000.00 | |
| Accumulated Depreciation - Printing Equipment | 10705121 | | 1,990,365.00 |
| Sports Equipment | 10705130 | 4,619,675.00 | |
| Accumulated Depreciation - Sports Equipment | 10705131 | | 3,921,796.05 |
| Technical and Scientific Equipment | 10705140 | 13,182,855.07 | |
| Accumulated Depreciation - Technical and Scie | 10705141 | | 6,064,177.63 |
| Other Machinery and Equipment | 10705990 | 31,729,935.00 | |
| Accumulated Depreciation - Other Machinery ar | 10705991 | | 10,980,715.67 |
| Motor Vehicles | 10706010 | 337,223,442.79 | |
| Accumulated Depreciation - Motor Vehicles | 10706011 | | 156,987,957.48 |
| Watercrafts | 10706040 | 36,580,741.44 | |
| Accumulated Depreciation - Watercrafts | 10706041 | | 7,460,521.28 |
| Other Transportation Equipment | 10706990 | 3,494.00 | |
| Accumulated Depreciation - Other Transportatic | 10706991 | | 3,118.99 |
| Furniture and Fixtures | 10707010 | 23,864,706.46 | |
| Accumulated Depreciation - Furniture and Fixtur | 10707011 | | 9,536,343.19 |
| Books | 10707020 | 2,142,948.62 | |
| Accumulated Depreciation - Books | 10707021 | | 29,106.14 |
| Construction in Progress - Infrastructure Assets | 10710020 | 110,754,667.36 | |
| Construction in Progress - Buildings and Other S | 10710030 | 42,865,249.97 | |
| Other Property, Plant and Equipment | 10799990 | 123,199,451.49 | |
| Accumulated Depreciation - Other Property, Pla | 10799991 | | 8,125,127.38 |
| Breeding Stocks | 10801010 | 5,042,400.00 | |
| Computer Software | 10901020 | 18,401,002.13 | |
| Accumulated Amortization - Computer Software | 10901021 | | 12,351,224.61 |
| Accounts Payable | 20101010 | | 340,126,505.08 |
| Due to Officers and Employees | 20101020 | | 52,755,500.96 |
| Awards and Rewards Payable | 20101080 | | 361,288.00 |
| Loans Payable - Domestic | 20102040 | | 173,149,957.23 |
| Due to BIR | 20201010 | | 6,496,368.97 |
| Due to GSIS | 20201020 | | 13,168,047.66 |

| | | | |
|---|---|---|---|
| Due to Pag-IBIG | 20201030 | | 2,192,799.07 |
| Due to PhilHealth | 20201040 | | 980,769.30 |
| Due to NGAs | 20201050 | | 3,598,417.98 |
| Due to GOCCs | 20201060 | | 839,363.48 |
| Due to LGUs | 20201070 | | 104,484,731.64 |
| Due to Other Funds | 20301010 | | 109,792,410.80 |
| Due to Special Accounts | 20301020 | | 429,915,857.46 |
| Due to Local Economic Enterprises | 20301030 | | 1,194,082.64 |
| Guaranty/Security Deposits Payable | 20401040 | | 10,809,420.42 |
| Other Deferred Credits | 20501990 | | 2,024,038.38 |
| Other Payables | 29999990 | | 14,579,057.20 |
| Government Equity | 30101010 | | 4,761,267,828.71 |
| Prior Period Adjustment | 30101020 | | 28,713,709.82 |
| Professional Tax | 40101020 | | 291,130.00 |
| Real Property Tax - Basic | 40102040 | | 29,436,636.91 |
| Real Property Transfer Tax | 40102080 | | 15,590,549.77 |
| Tax on Sand, Gravel and Other Quarry Product | 40103040 | | 9,153,406.18 |
| Tax on Delivery Vans and Trucks | 40103050 | | 920,000.00 |
| Tax Revenue - Fines and Penalties - Taxes on I | 40105010 | | 144,750.00 |
| Tax Revenue - Fines and Penalties - Taxes on C | 40105030 | | 1,895,750.00 |
| Share from Internal Revenue Collections (IRA) | 40106010 | | 1,565,939,296.80 |
| Share from National Wealth | 40106030 | | 7,009,263.54 |
| Permit Fees | 40201010 | | 10,352,017.31 |
| Registration Fees | 40201020 | | 11,685.00 |
| Clearance and Certification Fees | 40201040 | | 1,530,485.00 |
| Processing Fees | 40201130 | | 155,020.00 |
| Occupation Fees | 40201140 | | 9,650.00 |
| Fines and Penalties - Service Income | 40201980 | | 3,638,720.00 |
| Other Service Income | 40201990 | | 6,231,400.35 |
| Rent Income | 40202050 | | 1,027,553.78 |
| Receipts from Printing and Publication | 40202170 | | 690,094.74 |
| Hospital Fees | 40202200 | | 33,023,726.93 |
| Interest Income | 40202220 | | 45,931,277.69 |
| Share from PCSO | 40401020 | | 369,048.07 |
| Miscellaneous Income | 40601010 | | 23.00 |
| Salaries and Wages - Regular | 50101010 | 266,469,759.92 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 97,099,239.97 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 16,496,516.94 | |
| Representation Allowance (RA) | 50102020 | 4,215,000.00 | |
| Transportation Allowance (TA) | 50102030 | 3,025,125.00 | |
| Clothing/Uniform Allowance | 50102040 | 5,711,000.00 | |
| Subsistence Allowance | 50102050 | 2,145,175.00 | |
| Laundry  Allowance | 50102060 | 284,204.96 | |
| Honoraria | 50102100 | 669,582.52 | |
| Hazard Pay | 50102110 | 13,988,569.73 | |
| Longevity Pay | 50102120 | 570,000.00 | |
| Overtime and Night Pay | 50102130 | 637,173.44 | |
| Year End Bonus | 50102140 | 29,096,364.20 | |
| Retirement and Life Insurance Premiums | 50103010 | 31,524,623.41 | |
| Pag-IBIG Contributions | 50103020 | 5,315,200.17 | |
| PhilHealth Contributions | 50103030 | 2,909,220.47 | |
| Employees Compensation Insurance Premiums | 50103040 | 864,500.00 | |
| Terminal Leave Benefits | 50104030 | 6,894,720.72 | |
| Other Personnel Benefits | 50104990 | 25,011,761.68 | |
| Traveling Expenses - Local | 50201010 | 32,900,204.84 | |
| Traveling Expenses - Foreign | 50201020 | 71,554.18 | |
| Training Expenses | 50202010 | 850,437.76 | |
| Office Supplies Expenses | 50203010 | 2,984,639.38 | |
| Accountable Forms Expenses | 50203020 | 147,824.83 | |

| | | |
|---|---|---|
| Animal/Zoological Supplies Expenses | 50203040 | 584,598.00 |
| Food Supplies Expenses | 50203050 | 20,069,264.71 |
| Fuel, Oil and Lubricants Expenses | 50203090 | 7,552,020.35 |
| Other Supplies and Materials Expenses | 50203990 | 4,738,300.32 |
| Water Expenses | 50204010 | 1,548,496.01 |
| Electricity Expenses | 50204020 | 17,282,569.05 |
| Postage and Courier Services | 50205010 | 186,458.66 |
| Telephone Expenses | 50205020 | 1,683,464.39 |
| Internet Subscription Expenses | 50205030 | 2,893,792.40 |
| Awards/Rewards Expenses | 50206010 | 494,000.00 |
| Confidential Expenses | 50210010 | 17,500,000.00 |
| Other Professional Services | 50211990 | 1,655,812.78 |
| Janitorial Services | 50212020 | 4,709,223.01 |
| Security Services | 50212030 | 33,431,652.99 |
| Other General Services | 50212990 | 184,779,874.87 |
| Repairs and Maintenance - Buildings and Other | 50213040 | 199,744.00 |
| Repairs and Maintenance - Transportation Equi | 50213060 | 1,858,152.00 |
| Subsidy to NGAs | 50214020 | 300,000.00 |
| Transfers of Unspent Current Year DRRM Fund | 50215010 | 78,612,184.48 |
| Taxes, Duties and Licenses | 50216010 | 8,200.00 |
| Fidelity Bond Premiums | 50216020 | 429,526.00 |
| Insurance Expenses | 50216030 | 10,630,981.89 |
| Advertising Expenses | 50299010 | 12,300.00 |
| Printing and Publication Expenses | 50299020 | 600.00 |
| Representation Expenses | 50299030 | 2,352,080.00 |
| Transportation and Delivery Expenses | 50299040 | 466,663.57 |
| Rent Expenses | 50299050 | 357,900.00 |
| Membership Dues and Contributions to Organiz | 50299060 | 491,000.00 |
| Subscription Expenses | 50299070 | 27,416.00 |
| Donations | 50299080 | 42,752,445.68 |
| Other Maintenance and Operating Expenses | 50299990 | 7,121,962.73 |
| Interest Expenses | 50301020 | 702,649.03 |
| Other Financial Charges | 50301990 | 87,008.00 |
| Depreciation - Land Improvements | 50501020 | 195,317.37 |
| Depreciation - Infrastructure Assets | 50501030 | 45,113,983.79 |
| Depreciation - Buildings and Other Structures | 50501040 | 17,647,552.71 |
| Depreciation - Machinery and Equipment | 50501050 | 28,971,491.88 |
| Depreciation - Transportation Equipment | 50501060 | 14,308,130.41 |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 943,962.22 |
| Depreciation - Other Property, Plant and Equipr | 50501990 | 627,197.31 |
| **TOTAL** | **8,530,933,020.09** | **8,530,933,020.09** |

Certified Correct :

**ERLINDA T. RIZADA**

Assistant Provincial Accountant
OIC-Provincial Accountant's Office

**PROVINCIAL GOVERNMENT OF PALAWAN**

**GF - Proper**

# Pre-Closing Trial Balance

**As of December 31, 2019**

| Account Title | Account Code | Debit | Credit |
|---|---|---|---|
| Cash Local Treasury | 10101010 | 33.01 | |
| Cash in Bank - Local Currency, Current Account | 10102010 | 207,240,941.44 | |
| Cash in Bank - Local Currency, Time Deposits | 10201010 | 2,594,513,022.81 | |
| Guaranty Deposits | 10205020 | 10,000.00 | |
| Loans Receivable - Others | 10301990 | 146,925,570.41 | |
| Operating Lease Receivable | 10302010 | 216,670,751.12 | |
| Due from National Government Agencies | 10303010 | 458,592.03 | |
| Due from Local Government Units | 10303030 | 7,130,159.93 | |
| Due from Other Funds | 10304050 | 18,147,299.19 | |
| Due from Special Accounts | 10304060 | 2,583,091.25 | |
| Due from Local Economic Enterprise | 10304070 | 249,015.75 | |
| Advances for Operating Expenses | 10305010 | 13,002,745.20 | |
| Advances for Payroll | 10305020 | 5,094,341.36 | |
| Advances to Special Disbursing Officer | 10305030 | 42,279,247.72 | |
| Advances to Officers and Employees | 10305040 | 2,752,807.09 | |
| Receivables - Disallowances/Charges | 10306010 | 24,162,014.38 | |
| Due from Officers and Employees | 10306020 | 810,835.23 | |
| Other Receivables | 10306990 | 5,414,865.40 | |
| Office Supplies Inventory | 10404010 | 934,130.61 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 1,728,701.58 | |
| Drugs and Medicines Inventory | 10404060 | 1,759,175.00 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404070 | 985,608.03 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 82,390,120.30 | |
| Construction Materials Inventory | 10404130 | 249,256.86 | |
| Other Supplies and Materials Inventory | 10404990 | 57,514,746.50 | |
| Advances to Contractors | 10501010 | 10,795,541.78 | |
| Other Prepayments | 10501990 | 38,000.00 | |
| Investment Property, Land | 10601010 | 25,985,889.60 | |
| Investment Property, Buildings | 10601020 | 17,969,700.78 | |
| Accumulated Depreciation - Investment Property, Buildir | 10601021 | | 44,924.25 |
| Land | 10701010 | 232,347,066.98 | |
| Other Land Improvements | 10702990 | 68,831,322.77 | |
| Accumulated Depreciation - Other Land Improvements | 10702991 | | 7,898,893.81 |
| Road Networks | 10703010 | 1,464,788,707.82 | |
| Accumulated Depreciation - Road Networks | 10703011 | | 71,337,304.03 |
| Sewer Systems | 10703030 | 2,719,286.68 | |
| Accumulated Depreciation - Sewer Systems | 10703031 | | 61,183.98 |
| Water Supply Systems | 10703040 | 190,588,557.95 | |
| Accumulated Depreciation - Water Supply Systems | 10703041 | | 21,856,594.56 |
| Power Supply Systems | 10703050 | 253,314,996.41 | |
| Accumulated Depreciation - Power Supply Systems | 10703051 | | 108,247,478.04 |
| Parks, Plazas and Monuments | 10703090 | 16,985,646.68 | |
| Other Infrastructure Assets | 10703990 | 21,797,256.64 | |
| Accumulated Depreciation - Other Infrastructure Assets | 10703991 | | 5,737,665.24 |
| Buildings | 10704010 | 287,732,287.33 | |
| Accumulated Depreciation - Buildings | 10704011 | | 86,120,050.88 |
| School Buildings | 10704020 | 313,895,094.88 | |
| Accumulated Depreciation - School Buildings | 10704021 | | 17,723,326.95 |
| Hospitals and Health Centers | 10704030 | 188,802,891.38 | |
| Accumulated Depreciation - Hospitals and Health Cente | 10704031 | | 27,932,351.91 |
| Markets | 10704040 | 688,274.30 | |
| Accumulated Depreciation - Markets | 10704041 | | 688,274.30 |
| Other Structures | 10704990 | 166,853,382.64 | |
| Accumulated Depreciation - Other Structures | 10704991 | | 38,895,174.65 |

| | | | |
|---|---|---|---|
| Office Equipment | 10705020 | 50,146,661.10 | |
| Accumulated Depreciation - Office Equipment | 10705021 | | 23,249,212.11 |
| Information and Communication Technology Equipmen | 10705030 | 86,011,323.67 | |
| Accumulated Depreciation - Information and Communic | 10705031 | | 46,093,231.86 |
| Agricultural and Forestry Equipment | 10705040 | 1,955,852.00 | |
| Accumulated Depreciation - Agricultural and Forestry E | 10705041 | | 1,021,252.31 |
| Communication Equipment | 10705070 | 43,080,890.03 | |
| Accumulated Depreciation - Communication Equipment | 10705071 | | 14,375,283.76 |
| Construction and Heavy Equipment | 10705080 | 144,414,319.17 | |
| Accumulated Depreciation - Construction and Heavy Eq | 10705081 | | 45,158,171.99 |
| Disaster Response and Rescue Equipment | 10705090 | 10,370,207.00 | |
| Accumulated Depreciation - Disaster Response and Res | 10705091 | | 4,872,770.43 |
| Military, Police and Security Equipment | 10705100 | 2,080,315.00 | |
| Accumulated Depreciation - Military, Police and Security | 10705101 | | 607,661.20 |
| Medical Equipment | 10705110 | 148,393,575.08 | |
| Accumulated Depreciation - Medical Equipment | 10705111 | | 29,130,326.10 |
| Printing Equipment | 10705120 | 2,249,000.00 | |
| Accumulated Depreciation - Printing Equipment | 10705121 | | 1,990,365.00 |
| Sports Equipment | 10705130 | 4,619,675.00 | |
| Accumulated Depreciation - Sports Equipment | 10705131 | | 3,923,698.59 |
| Technical and Scientific Equipment | 10705140 | 14,078,455.07 | |
| Accumulated Depreciation - Technical and Scientific Eq | 10705141 | | 6,338,599.33 |
| Other Machinery and Equipment | 10705990 | 34,229,785.72 | |
| Accumulated Depreciation - Other Machinery and Equip | 10705991 | | 11,329,873.96 |
| Motor Vehicles | 10706010 | 348,603,442.79 | |
| Accumulated Depreciation - Motor Vehicles | 10706011 | | 161,222,930.93 |
| Watercrafts | 10706040 | 36,580,741.44 | |
| Accumulated Depreciation - Watercrafts | 10706041 | | 8,094,059.61 |
| Other Transportation Equipment | 10706990 | 3,494.00 | |
| Accumulated Depreciation - Other Transportation Equip | 10706991 | | 3,118.99 |
| Furniture and Fixtures | 10707010 | 24,322,564.85 | |
| Accumulated Depreciation - Furniture and Fixtures | 10707011 | | 9,806,068.44 |
| Books | 10707020 | 2,142,948.62 | |
| Accumulated Depreciation - Books | 10707021 | | 32,114.36 |
| Construction in Progress - Infrastructure Assets | 10710020 | 109,598,240.35 | |
| Construction in Progress - Buildings and Other Structure | 10710030 | 6,840,902.91 | |
| Other Property, Plant and Equipment | 10799990 | 129,304,679.49 | |
| Accumulated Depreciation - Other Property, Plant and E | 10799991 | | 8,407,171.36 |
| Breeding Stocks | 10801010 | 5,042,400.00 | |
| Computer Software | 10901020 | 18,401,002.13 | |
| Accumulated Amortization - Computer Software | 10901021 | | 12,351,224.61 |
| Accounts Payable | 20101010 | | 791,421,912.72 |
| Due to Officers and Employees | 20101020 | | 263,500,635.40 |
| Awards and Rewards Payable | 20101080 | | 497,288.00 |
| Loans Payable - Domestic | 20102040 | | 59,696,557.48 |
| Due to BIR | 20201010 | | 4,521,411.19 |
| Due to GSIS | 20201020 | | 15,118,446.63 |
| Due to Pag-IBIG | 20201030 | | 1,082,974.61 |
| Due to PhilHealth | 20201040 | | 352,068.18 |
| Due to NGAs | 20201050 | | 3,598,417.98 |
| Due to GOCCs | 20201060 | | 42,057.10 |
| Due to LGUs | 20201070 | | 113,421,503.19 |
| Due to Other Funds | 20301010 | | 109,449,696.77 |
| Due to Special Accounts | 20301020 | | 404,812,603.86 |
| Due to Local Economic Enterprises | 20301030 | | 1,194,082.64 |
| Guaranty/Security Deposits Payable | 20401040 | | 11,054,331.43 |
| Other Deferred Credits | 20501990 | | 2,024,038.38 |
| Other Payables | 29999990 | | 14,607,418.98 |
| Government Equity | 30101010 | | 5,300,868,685.26 |

| | | | |
|---|---|---|---|
| Prior Period Adjustment | 30101020 | 80,481,049.39 | |
| Professional Tax | 40101020 | | 327,730.00 |
| Real Property Tax - Basic | 40102040 | | 34,210,774.25 |
| Real Property Transfer Tax | 40102080 | | 21,702,029.82 |
| Tax on Sand, Gravel and Other Quarry Products | 40103040 | | 111,376,988.55 |
| Tax on Delivery Vans and Trucks | 40103050 | | 930,000.00 |
| Tax Revenue - Fines and Penalties - Taxes on Individual | 40105010 | | 144,750.00 |
| Tax Revenue - Fines and Penalties - Taxes on Goods ar | 40105030 | | 1,946,750.00 |
| Share from Internal Revenue Collections (IRA) | 40106010 | | 2,087,919,060.80 |
| Share from National Wealth | 40106030 | | 11,285,136.50 |
| Permit Fees | 40201010 | | 14,916,131.62 |
| Registration Fees | 40201020 | | 17,385.00 |
| Clearance and Certification Fees | 40201040 | | 2,105,695.00 |
| Processing Fees | 40201130 | | 220,420.00 |
| Occupation Fees | 40201140 | | 13,250.00 |
| Fines and Penalties - Service Income | 40201980 | | 5,364,720.00 |
| Other Service Income | 40201990 | | 8,457,315.37 |
| Rent Income | 40202050 | | 63,814,129.78 |
| Receipts from Printing and Publication | 40202170 | | 1,042,446.92 |
| Hospital Fees | 40202200 | | 50,507,640.42 |
| Interest Income | 40202220 | | 108,290,567.64 |
| Share from PCSO | 40401020 | | 414,801.46 |
| Miscellaneous Income | 40601010 | | 223.00 |
| Salaries and Wages - Regular | 50101010 | 364,447,233.28 | |
| Salaries and Wages - Casual/Contractual | 50101020 | 145,817,328.33 | |
| Personal Economic Relief Allowance (PERA) | 50102010 | 23,247,558.30 | |
| Representation Allowance (RA) | 50102020 | 6,012,125.00 | |
| Transportation Allowance (TA) | 50102030 | 4,424,875.03 | |
| Clothing/Uniform Allowance | 50102040 | 5,939,000.00 | |
| Subsistence Allowance | 50102050 | 3,550,300.00 | |
| Laundry  Allowance | 50102060 | 468,903.89 | |
| Productivity Incentive Allowance | 50102080 | 5,000.00 | |
| Honoraria | 50102100 | 1,549,882.52 | |
| Hazard Pay | 50102110 | 22,872,101.58 | |
| Longevity Pay | 50102120 | 1,440,000.00 | |
| Overtime and Night Pay | 50102130 | 1,662,203.75 | |
| Year End Bonus | 50102140 | 60,582,070.36 | |
| Cash Gift | 50102150 | 4,976,500.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 42,982,045.97 | |
| Pag-IBIG Contributions | 50103020 | 7,225,799.54 | |
| PhilHealth Contributions | 50103030 | 3,965,946.42 | |
| Employees Compensation Insurance Premiums | 50103040 | 1,176,200.00 | |
| Terminal Leave Benefits | 50104030 | 20,058,698.58 | |
| Other Personnel Benefits | 50104990 | 69,672,507.11 | |
| Traveling Expenses - Local | 50201010 | 73,626,537.22 | |
| Traveling Expenses - Foreign | 50201020 | 349,652.86 | |
| Training Expenses | 50202010 | 22,824,996.12 | |
| Office Supplies Expenses | 50203010 | 17,616,769.20 | |
| Accountable Forms Expenses | 50203020 | 254,168.98 | |
| Animal/Zoological Supplies Expenses | 50203040 | 2,995,565.00 | |
| Food Supplies Expenses | 50203050 | 41,080,437.10 | |
| Welfare Goods Expenses | 50203060 | 2,000,000.00 | |
| Drugs and Medicines Expenses | 50203070 | 12,898,864.95 | |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 14,871,191.15 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 77,393,190.60 | |
| Agricultural and Marine Supplies Expenses | 50203100 | 11,713,545.50 | |
| Other Supplies and Materials Expenses | 50203990 | 51,440,839.93 | |
| Water Expenses | 50204010 | 2,565,914.01 | |
| Electricity Expenses | 50204020 | 26,156,184.88 | |

| | | |
|---|---|---|
| Postage and Courier Services | 50205010 | 262,157.01 |
| Telephone Expenses | 50205020 | 2,790,293.60 |
| Internet Subscription Expenses | 50205030 | 5,639,439.95 |
| Awards/Rewards Expenses | 50206010 | 960,000.00 |
| Confidential Expenses | 50210010 | 29,750,000.00 |
| Other Professional Services | 50211990 | 2,742,956.78 |
| Janitorial Services | 50212020 | 5,548,224.62 |
| Security Services | 50212030 | 56,673,148.69 |
| Other General Services | 50212990 | 410,193,768.44 |
| Repairs and Maintenance - Buildings and Other Structur | 50213040 | 9,853,904.13 |
| Repairs and Maintenance - Machinery and Equipment | 50213050 | 29,945,570.03 |
| Repairs and Maintenance - Transportation Equipment | 50213060 | 16,986,599.39 |
| Repairs and Maintenance - Other Property, Plant and E | 50213990 | 86,000.00 |
| Subsidy to NGAs | 50214020 | 31,450,120.26 |
| Subsidy to Other Local Government Units | 50214030 | 36,700,000.00 |
| Transfers of Unspent Current Year DRRM Funds to the | 50215010 | 78,612,184.48 |
| Taxes, Duties and Licenses | 50216010 | 141,264.00 |
| Fidelity Bond Premiums | 50216020 | 590,783.00 |
| Insurance Expenses | 50216030 | 12,067,941.21 |
| Advertising Expenses | 50299010 | 763,300.00 |
| Printing and Publication Expenses | 50299020 | 2,227,746.00 |
| Representation Expenses | 50299030 | 24,419,513.50 |
| Transportation and Delivery Expenses | 50299040 | 623,527.93 |
| Rent Expenses | 50299050 | 4,881,400.00 |
| Membership Dues and Contributions to Organizations | 50299060 | 990,974.50 |
| Subscription Expenses | 50299070 | 127,870.50 |
| Donations | 50299080 | 327,063,105.94 |
| Other Maintenance and Operating Expenses | 50299990 | 9,840,153.98 |
| Interest Expenses | 50301020 | 702,649.03 |
| Other Financial Charges | 50301990 | 87,008.00 |
| Depreciation - Investment Property | 50501010 | 44,924.25 |
| Depreciation - Land Improvements | 50501020 | 260,423.16 |
| Depreciation - Infrastructure Assets | 50501030 | 61,191,837.52 |
| Depreciation - Buildings and Other Structures | 50501040 | 23,574,499.78 |
| Depreciation - Machinery and Equipment | 50501050 | 37,769,925.83 |
| Depreciation - Transportation Equipment | 50501060 | 19,176,642.19 |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 1,216,695.69 |
| Depreciation - Other Property, Plant and Equipment | 50501990 | 909,241.29 |
| **TOTAL** | ########## | **10,396,822,433.47** |

Certified Correct :

**ERLINDA T. RIZADA**

Assistant Provincial Accountant
OIC-Provincial Accountant's Office