

**CITY OF SAN FERNANDO PAMPANGA
POST - CLOSING TRIAL BALANCE
FOR THE PERIOD ENDED DECEMBER 31, 2016
GENERAL FUND / SPECIAL ACCOUNTS**

	Account Code	<u>Debit</u>	<u>Credit</u>
Cash Local Treasury	1-01-01-010	17,721,740.46	
Cash in Bank - LCCA	1-01-02-010	491,139,259.45	
Cash in Bank - LC-TIME DEPOSIT	1-02-01-010	400,000,000.00	
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	103,100,895.22	
LOANS RECEIVABLE	1-03-01-990	1,200,000.00	
DUE FROM NGA'S	1-03-03-010	2,024,576.04	
DUE FROM LGU'S	1-03-03-030	19,214,276.75	
DUE FROM OTHER FUNDS	1-03-04-050	670,000.00	
ADVANCES TO SPECIAL DISBURSING OFFICER	1-03-05-030	9,170.00	
ADVANCES TO OFFICERS AND EMPLOYEES	1-03-05-040	5,588.00	
Due from Officers and Employee	1-03-06-020	13,759,075.12	
OTHER RECEIVABLES	1-03-06-990	10,538,207.16	
WELFARE GOODS FOR DISTRIBUTION	1-04-02-020	6,265,409.20	
Agricultural and Marine Supplies - for distribution	1-04-02-050	12,250.00	
Construction Materials for Distribution	1-04-02-080	69,033.80	
Other Supplies and Mat InvtY- For Distribution	1-04-02-990	14,827,108.99	
OFFICE SUPPLIES INVENTORY - FOR CONSUMP'	1-04-04-010	19,819,379.77	
Accountable Forms, Plates and Stickers - for CONSUM	1-04-04-020	1,346,437.03	
DRUGS AND MEDICINES INVENTORY-for Consum	1-04-04-060	1,575,420.00	
MED.DENTAL& LAB SUPP INVTY- for consumption	1-04-04-070	991,991.00	
FUEL,OIL AND LUBRICANTS INVENTORY-for Co	1-04-04-080	838,740.00	
AGRI MARINE AND SUPPLIES INVTY	1-04-04-090	55,600.00	
Textbook and Instructional Materials Inventory	1-04-04-100	104,000.00	
Military,Police and Traffic Supp InvtY-for Consumptior	1-04-04-110	1,686,525.00	
Const. Mats InvtY - for Consumption	1-04-04-130	2,201,028.21	
Other Supplies and Mat InvtY- For Consumption	1-04-04-990	28,655,938.22	
ADVANCES TO CONTRACTORS	1-05-01-010	622,634.84	
PREPAID INSURANCE	1-05-01-050	174,958.76	
Discount on Advance Payment	1-05-02-010	13,488,102.45	
Investment Property , Buildings	1-06-01-020	489,870.60	
LAND	1-07-01-010	184,244,086.38	
Other Land Improvements	1-07-02-990	63,827,463.48	
ACCUM. DEP - Other Land Improvement	1-07-02-991		28,451,828.21
ROAD NETWORKS	1-07-03-010	45,454,600.76	
Flood Control Systems	1-07-03-020	35,717,692.73	
Power Supply Systems	1-07-03-050	12,159,776.26	
ACC. DEP - Power Supply Systems	1-07-03-051		1,290,904.24
PARKS,PLAZAS AND MONUMENTS	1-07-03-090	20,400.00	
Other Infrastructures	1-07-03-990	6,298,283.47	
Buildings	1-07-04-010	168,891,724.47	
ACCUM DEP - Buildings	1-07-04-011		25,605,812.64
SCHOOL BUILDINGS	1-07-04-020	90,506,322.87	

ACC. DEP - SCHOOL BUILDINGS	1-07-04-021		14,476,283.81
HOSPITALS AND HEALTH CENTERS	1-07-04-030	30,922,234.84	
ACC. DEP - HOSP. AND HEALTH CENTERS	1-07-04-031		12,941,607.02
Markets	1-07-04-040	33,866,672.50	
ACC. DEP - Markets	1-07-04-041		2,010,172.56
OTHER STRUCTURES	1-07-04-990	30,302,621.02	
ACCUM DEP - OTHER STRUCTURES	1-07-04-991		5,156,643.77
OFFICE EQUIPMENT	1-07-05-020	65,065,597.01	
ACCUM. DEP. - OFFICE EQUIPMENT	1-07-05-021		47,212,898.75
MACH.& EQPT - ICT EQPT	1-07-05-030	75,935,970.56	
Acc Dep - Info and Comm Tech Eqpt	1-07-05-031		40,681,417.71
AGRICULTURAL, FISHERY AND FORESTRY EQU	1-07-05-040	5,593,000.00	
ACC. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041		4,503,785.45
COMMUNICATION EQUIPMENT	1-07-05-070	13,234,374.99	
ACCUM DEP - COMMUNICATION EQUIPMENT	1-07-05-071		6,544,066.69
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	103,474,053.00	
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081		50,311,857.63
DISASTER RESPONSE AND RESCUE EQPT	1-07-05-090	2,218,110.00	
ACC. DEP - Disaster Response and Rescue Eqpt	1-07-05-091		1,819,495.35
MILITARY AND POLICE EQUIPMENT	1-07-05-100	1,617,925.00	
ACC. DEP - Military Police & Sec. Eqpt.	1-07-05-101		634,274.46
MEDICAL, DENTAL AND LAB. EQUIPMENT	1-07-05-110	11,315,301.96	
ACCUM. DEP. - MEDICAL EQPT	1-07-05-111		4,673,230.38
Printing Equipment	1-07-05-120	1,187,749.00	
ACC. DEP - PRINTING EQUIPMENT	1-07-05-121		1,107,410.08
SPORTS EQUIPMENT	1-07-05-130	192,675.00	
ACCUM DEP. - SPORTS EQUIPMENT	1-07-05-131		137,120.50
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	12,170,366.00	
ACCUM DEP - TECH & SCI EQUIP	1-07-05-141		4,118,091.13
OTHER MACHINERIES & EQUIPMENT	1-07-05-990	42,256,868.66	
ACCUM. DEP - OTHER MACH & EQUIP	1-07-05-991		22,708,906.91
MOTOR VEHICLES	1-07-06-010	124,967,688.69	
ACCU. DEP. - MOTOR VEHICLES	1-07-06-011		94,182,742.12
WATERCRAFTS	1-07-06-040	4,273,920.00	
ACCU. DEP. - WATERCRAFTS	1-07-06-041		1,266,098.95
OTHER TRANSPORTATION EQPT	1-07-06-990	125,000.00	
ACC DEP - OTHER TRANSPORTATION EQPT	1-07-06-991		99,775.00
FURNITURE AND FIXTURES, BOOKS	1-07-07-010	42,702,577.22	
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011		19,192,117.81
BOOKS	1-07-07-020	5,178,285.95	
ACCUM. DEP - BOOKS	1-07-07-021		4,023,090.01
Leased Assets Improvements, Bldgs	1-07-09-020	591,637.84	
CIP - Infrastructure Assets	1-07-10-020	24,998,231.47	
CIP - Bldgs and Other Structure	1-07-10-030	43,645,326.50	
OTHER PROPERTY PLANT AND Eqpt.	1-07-99-990	14,628,751.70	
ACCU. DEP - OTHER PPE	1-07-99-991		374,748.77
ACCOUNTS PAYABLE	2-01-01-010		270,146,764.42
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		20,501,663.26
Loans Payable - Domestic	2-01-02-040		45,741,408.10
DUE TO BIR	2-02-01-010		7,129,054.53
DUE TO GSIS	2-02-01-020		5,468,030.65
DUE TO PAGIBIG	2-02-01-030		996,307.90
Due to PHILHEALTH	2-02-01-040		354,487.20
DUE TO NGAs	2-02-01-050		4,115,544.88
DUE TO LGUs	2-02-01-070		2,409,751.51

Due to Other Funds	2-03-01-010	665,000.00
Guaranty/Security Deposits Payable	2-04-01-040	2,269,710.40
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010	103,100,895.22
OTHER DEFERRED CREDITS	2-05-01-990	100,285,113.18
OTHER PAYABLES	2-99-99-990	13,387,105.77
GOVERNMENT EQUITY	3-01-01-010	1,480,097,288.43

Total

P3,472,904,203.48 P3,472,904,203.48

CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**