

**CITY OF SAN FERNANDO PAMPANGA
TRIAL BALANCE
AS OF SEPTEMBER 30, 2016
SPECIAL EDUCATION FUND**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1-01-01-010	P 1,025,981.69	
Cash in Bank - LCCA	1-01-02-010	154,752,084.12	
Special Education Tax Receivable	1-03-01-030	111,419,408.76	
Due from NGAs	1-03-03-010	533,875.21	
Advances to Special Disbursing Officer	1-03-05-030	264,000.00	
Other Receivables	1-03-06-990	(500.00)	
Property & Equipment for Distribution	1-04-02-090	13,081,000.48	
Other Supplies & Materials for Distribution	1-04-02-990	147,102.00	
Drugs and Medicines Inventory	1-04-04-060	30,243.05	
Medical, Dental & Laboratory Supplies Invty.	1-04-04-070	5,966.00	
Textbooks and Instructional Mat. Invty.	1-04-04-100	51,004.00	
Other Supplies and Materials Inventory	1-04-04-990	640,565.00	
Construction & Materials Inventory	1-04-04-130	127.40	
Advances to Contractors	1-05-01-010	8,400,413.02	
Discount on Advance Payments	1-05-02-010	116,605.70	
Land	1-07-01-010	24,042,020.00	
Other Infrastructure Assets	1-07-03-990	996,555.13	
Buildings	1-07-04-010	1,399,495.72	
School Buildings	1-07-04-020	248,421,556.30	
Accum. Depr. - School Buildings	1-07-04-021		P 52,647,734.30
Office Equipment	1-07-05-020	14,950,038.74	
Accum. Depr. - Office Equipment	1-07-05-021		5,474,095.98
Furniture and Fixtures	1-07-07-010	13,127,843.00	
Accum. Depr. - Furn. and Fixt.	1-07-07-011		4,363,241.91
IT Equipment and Software	1-07-05-030	14,104,390.00	
Accum. Depr.- IT Equipment	1-07-05-031		8,546,927.69
Books	1-07-07-020	13,579,858.88	
Accum. Depr. - Books	1-07-07-021		3,148,959.53
Medical Equipment	1-07-05-110	3,943,510.00	
Accum. Depr. - Medical Equipment	1-07-05-111		1,089,427.89
Technical and Scientific Equipment	1-07-05-140	2,358,280.00	
Accum. Depr. - Tech. and Sci. Equip.	1-07-05-141		1,210,744.21
Other Machineries & Eqpt.	1-07-05-990	838,000.00	
Accum. Depr. - Other Mach. & Eqpt.	1-07-05-991		218,774.95
Motor Vehicles	1-07-06-010	838,540.00	
Accum. Depr. - Motor Vehicles	1-07-06-011		25,226.94
Other Property, Plant and Equipment	1-07-99-990	2,785,232.25	
Accum. Depr. - Other Prop., Plant and Equip.	1-07-99-991		183,282.17
Construction in Progress-Bldgs & Other Structures	1-07-10-030	37,220,919.97	
Accounts Payable	2-01-01-010		6,638,339.48
Due to Officers and Employees	2-01-01-020		4,829.87
Loans Payable - Domestic	2-01-02-040		49,656,012.30
Due to BIR	2-02-01-010		951,626.70
Due to Other NGAs	2-02-01-050		313,772.30
Deferred Special Education Tax	2-05-01-020		111,419,408.76
Other Deferred Credits	2-05-01-990		1,776,104.47
Other Payables	2-99-99-990		80,400.00

Government Equity	3-01-01-010		359,221,376.77
Special Education Tax	4-01-02-050		119,380,688.77
Tax Revenue-Fines and Penalties-Property Taxes	4-01-05-020		5,901,466.09
Interest Income	4-02-02-220		271,029.66
Prior Period Adjustment	3-01-01-020		11,563,716.10
Miscellaneous Income	4-06-01-010		30.00
Salaries and Wages - Casual / Contractual	5-01-01-020	474,965.00	
Honoraria	5-01-02-100	3,000.00	
Philhealth Contributions	5-01-03-030	5,000.00	
Travelling Expenses - local	5-02-01-010	81,688.00	
Training Expenses	5-02-02-010	3,060,014.00	
Office Supplies Expenses	5-02-03-010	2,852.00	
Drugs and Medicines Expenses	5-02-03-070	50,436.30	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,850,448.00	
Other Supplies and Materials Expenses	5-02-03-990	16,685,452.95	
Water Expenses	5-02-04-010	1,409,784.27	
Electricity Expenses	5-02-04-020	6,457,150.39	
Telephone Expenses	5-02-05-020	34,432.52	
Other Professional Services	5-02-11-990	3,000.00	
Subsidies - Others	5-02-14-990	14,919,700.00	
Transfer for LGU Counterpart	5-02-15-020	340,000.00	
Taxes Duties & Licenses	5-02-16-010	250,280.07	
Representation Expenses	5-02-99-030	11,780.00	
Rent Expenses	5-02-99-050	97,100.00	
Donations	5-02-99-080	1,699,900.00	
Other Maintenance & Operating Expenses	5-02-99-990	2,734,300.00	
Interest Expenses	5-03-01-020	193,850.64	
Depreciation-Buildings and Other Structures	5-05-01-040	6,239,705.89	
Depreciation-Machinery and Equipment	5-05-01-050	2,268,756.28	
Depreciation-Furniture, Fixtures and Books	5-05-01-070	764,411.02	
Discount on Special Education Tax	4-01-02-051	15,375,093.09	
Total		<u>P 744,087,216.84</u>	<u>P 744,087,216.84</u>

CERTIFIED CORRECT:

**MA. CRISTINA T. MIRANDA
OIC - CITY ACCOUNTANT**