

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

	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 NGAs	1-03-03-010	2,024,576.04	
Due from LGUs	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 & Employees	1-03-05-040	5,588.00	
Due from Officers and Employee	1-03-06-020	13,759,075.12	
Other Recceivables	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 Consumption	1-04-04-010	19,819,379.77	
Accountable Forms, Plates and Stickers - for CONSUMPTION	1-04-04-020	1,346,437.03	
Drugs and Medicines Inventory -for Consumption	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 Consumpt	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 Consumption	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	
Accumulated Depn. - 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	
Accumulated Depn. - Power Supply Systems	1-07-03-051		1,290,904.24
Parks Plazas and Monument	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	
Accumulates Depreciation - Buildings	1-07-04-011		25,605,812.64
School Buildings	1-07-04-020	90,506,322.87	
Accumulates Depreciation - School Buildings	1-07-04-021		14,476,283.81
HOSPITALS AND HEALTH CENTERS	1-07-04-030	30,922,234.84	
Accumulated Depn.- Hosp. & Health Centers	1-07-04-031		12,941,607.02
Markets	1-07-04-040	33,866,672.50	
Accumulated Depn.- Markets	1-07-04-041		2,010,172.56

Other Structures	1-07-04-990	30,302,621.02	
Accumulated Depn.- Other Structures	1-07-04-991		5,156,643.77
Office Equipments	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 EQUIP	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 & SECURITY 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 EQUIPMENT	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		1,180,097,474.34
Prior Period Adjustment	3-01-01-020		1,427,256.94
PROFESSIONAL TAX	4-01-01-020		585,000.00
COMMUNITY TAX	4-01-01-050		11,382,439.78
REAL PROPERTY TAX	4-01-02-040		90,150,925.18
DISCOUNT ON RPT	4-01-02-041	13,753,605.87	
REAL PROPERTY TRANSFER TAX	4-01-02-080		25,003,565.46
BUSINESS TAX	4-01-03-030		389,489,802.08
TAX ON DELIVERY TRUCKS AND VANS	4-01-03-050		919,500.00
AMUSEMENT TAX	4-01-03-060		13,525,919.39
FRANCHISE TAX	4-01-03-070		20,540,597.85
PRINTING AND PUBLICATION TAX	4-01-03-080		177,684.68
Tax Revenue - Fines & Penalties-Taxes on Ind & Corp	4-01-05-010		501,511.84
Tax Revenue - Fines & Penalties-PROP TAXES	4-01-05-020		5,705,541.75
Tax Revenue-Fines&Penalties-Taxes on Goods & Services	4-01-05-030		4,158,368.51
SHARE from Internal Revenue Allotment	4-01-06-010		587,168,932.39
PERMIT FEES	4-02-01-010		43,120,802.22
REGISTRATION FEES	4-02-01-020		3,783,800.00
Registration Plates, Tags & Sticker Fees	4-02-01-030		1,070,825.00
CLEARANCE & CERT Fees	4-02-01-040		4,038,850.00
Supervision&Reg.Enforcement Fees	4-02-01-070		3,757,030.00
INSPECTION FEES	4-02-01-100		1,451,550.00
OCCUPATION FEES	4-02-01-140		3,990,190.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		383,930.00
OTHER SERVICE INC-CLOSURE/RETIREMENT FEE	4-02-01-990		2,206,638.87
School Fees	4-02-02-010		8,019,025.00
PARKING FEES	4-02-02-120		119,625.00
Receipts from Market Operations	4-02-02-140		17,602,761.10
Receipt FROM SLAUGHTERHOUSE OPERATIONS	4-02-02-150		424,874.12
Receipts from Cemetery Operations	4-02-02-160		59,500.00
GARBAGE FEES	4-02-02-190		7,495,100.00
Hospital Fees	4-02-02-200		7,312,250.00
Interest Income	4-02-02-220		6,470,944.99
Share in the Profit of Joint Venture	4-02-02-260		2,972,300.38
FINES & PENALTIES - BUSINESS INCOME	4-02-02-980		397,407.97
Other Business Income	4-02-02-990		92,040.00
SUBSIDY FR GEN FUND PROPER/OTHER SPECIAL	4-03-01-050		32,840,930.33
Share from PCSO	4-04-01-020		1,419,311.47
Grants and Donations in Cash	4-04-02-010		1,705,081.57
Grants and Donations in Kind	4-04-02-020		18,920,849.07
GAIN ON SALE OF PROPERTY, PLANT & EQPT	4-05-01-050		21,100.00
OTHER GAINS	4-05-01-990		189,900.00
Miscellaneous Income	4-06-01-010		1,420,530.91
Sale on Garnished /Confis./ Abandoned/Seized Goods and Pro	4-07-01-010		124,055.06
SALARIES AND WAGES - REGULAR	5-01-01-010	148,630,502.69	
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5-01-01-020	38,792,041.52	
PERSONNEL ECONOMIC RELIEF ALLOWANCE	5-01-02-010	20,327,298.73	
REPRESENTATION ALLOWANCE	5-01-02-020	3,450,325.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	1,384,143.75	
CLOTHING / UNIFORM ALLOWANCE	5-01-02-040	4,445,000.00	
SUBSISTENCE ALLOWANCE	5-01-02-050	2,055,936.80	
PRODUCTIVITY INCENTIVE ALLOWANCE	5-01-02-080	4,191,000.00	
HONORARIA	5-01-02-100	1,496,363.85	
HAZARD PAY	5-01-02-110	6,630,987.20	
YEAR END BONUS	5-01-02-140	31,498,065.25	

CASH GIFT	5-01-02-150	4,216,000.00
OTHER BONUSES AND ALLOWANCES	5-01-02-990	2,322,000.00
RETIREMENT AND LIFE INSURANCE PREMIUMS	5-01-03-010	23,534,711.18
PAG-IBIG CONTRIBUTIONS	5-01-03-020	1,000,005.63
PHILHEALTH CONTRIBUTIOS	5-01-03-030	2,065,056.25
TERMINAL LEAVE BENEFITS	5-01-04-030	11,894,379.60
OTHER PERSONNEL BENEFITS	5-01-04-990	3,999,922.33
TRAVELLING EXPENSES - LOCAL	5-02-01-010	1,701,814.43
TRAINING EXPENSES	5-02-02-010	13,592,841.31
SCHOLARSHIP EXPENSES	5-02-02-020	48,615,310.00
OFFICE SUPPLIES EXPENSES	5-02-03-010	50,641,180.53
ACCOUNTABLE FORMS EXPENSES	5-02-03-020	3,540,951.00
NON-ACCOUNTABLE FORMS	5-02-03-030	59,890.00
FOOD SUPPLIES EXPENSE	5-02-03-050	515,200.00
WELFARE GOODS EXPENSE	5-02-03-060	38,080.00
DRUGS AND MEDICINES EXPENSES	5-02-03-070	8,203,736.70
MEDICAL,DENTAL & LAB SUPPLIES EXPENSES	5-02-03-080	6,290,363.00
FUEL,OIL AND LUBRICANTS EXPENSES	5-02-03-090	10,167,628.20
AGRI . AND MARINE SUPPLIES EXPENSE	5-02-03-100	2,772,621.00
Textbook and Instructional Materials Expenses	5-02-03-110	299,997.00
MILITARY,POLICE & TRAFFIC SUPPLIES EXP	5-02-03-120	382,450.00
OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	58,103,628.81
WATER EXPENSES	5-02-04-010	2,431,330.85
ELECTRICITY EXPENSES	5-02-04-020	48,805,218.28
POSTAGE AND COURIER SERVICES	5-02-05-010	1,615.00
TELEPHONE EXPENSES	5-02-05-020	2,762,414.51
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	927,783.53
AWARDS AND REWARDS EXPENSES	5-02-06-010	854,994.00
PRIZES	5-02-06-020	3,254,200.00
DESILTING AND DREDGING EXPENSES	5-02-08-020	17,349,747.99
CONFIDENTIAL EXPENSES	5-02-10-010	7,000,000.00
AUDITING SERVICES	5-02-11-020	78,359.00
CONSULTANCY SERVICES	5-02-11-030	7,569,315.18
OTHER PROFESSIONAL SERVICES	5-02-11-990	5,950,734.02
ENVIRONMENT/SANITARY SERVICES	5-02-12-010	14,110,711.78
Janitorial Services	5-02-12-020	353,220.64
SECURITY SERVICES	5-02-12-030	7,974,000.00
OTHER GENERAL SERVICES	5-02-12-990	79,678,724.67
RM-INFRASTRUCTURE ASSETS	5-02-13-030	11,727,476.20
RM- BLDGS & STRUC	5-02-13-040	6,972,146.01
RM - MACHINERY AND EQUIPMENT	5-02-13-050	2,135,365.83
RM - TRANSP. EQUIP	5-02-13-060	7,514,360.08
RM-FURNITURES AND FIXTURES	5-02-13-070	52,000.00
SUBSIDY TO SPECIAL ACCOUNTS	5-02-14-070	32,703,729.33
SUBSIDIES - OTHERS	5-02-14-990	6,094,736.14
TRANSFER FOR PROJ. EQUITY SHARE/LGU COUNTERI	5-02-15-020	4,071,320.00
TAXES,DUTIES AND LICENSES	5-02-16-010	598,126.03
FIDELITY BOND PREMIUMS	5-02-16-020	519,750.00
INSURANCE EXPENSES	5-02-16-030	2,791,149.94
ADVERTISING EXPENSES	5-02-99-010	9,090,268.00
Printing & Publication Expenses	5-02-99-020	1,000.00
REPRESENTATION EXPENSES	5-02-99-030	22,557,807.35
RENT EXPENSES	5-02-99-050	3,795,461.27
MEMBERSHIP DUES & CONTRIBUTION TO ORG	5-02-99-060	373,200.00
SUBSCRIPTION EXPENSES	5-02-99-070	107,589.00

DONATIONS	5-02-99-080	20,441,577.89	
Other Materials & Operating Expenses	5-02-99-990	103,745,641.60	
Interest Expenses	5-03-01-020	500,828.17	
BANK CHARGES	5-03-01-040	100.00	
DEP. EXP - LAND IMPROVEMENT(OTHER LAND IMP)	5-05-01-020	5,081,384.40	
DEP EXP - INFRA ASSETS-POWER SUPPLY SYSTEM	5-05-01-030	380,636.22	
DEP EXP - BLDGS. AND OTHER STRUC-BLDGS	5-05-01-040	9,354,619.75	
DEP. EXP. - MACH AND EQUIP - OFFICE EQPT	5-05-01-050	26,416,458.40	
DEP. EXP. - Transpo Eqpt - Motor Vehicle	5-05-01-060	11,174,407.76	
DEP. EXP. - FUR, FIX AND BOOKS - FUR & FIXTURES	5-05-01-070	2,979,413.52	
DEP EXP - OTHER PROPERTY PLANT AND EQPT	5-05-01-990	67,988.35	
LOSS ON SALE OF ASSETS	5-05-04-070	1,184,486.50	
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Total		P3,472,340,940.22	P3,472,340,940.22
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**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**