

**LGU - CITY OF SAN FERNANDO PAMPANGA  
PRE - CLOSING TRIAL BALANCE  
FOR THE PERIOD ENDED DECEMBER 31, 2017  
GENERAL FUND / SPECIAL ACCOUNTS**

	Account Code	Debit	Credit
CASH LOCAL TREASURY	1-01-01-010	P 12,757,743.40	
CASH IN BANK - LCCA	1-01-02-010	712,639,639.48	
CASH IN BANK - LC TIME DEPOSITS	1-02-01-010	400,000,000.00	
INVESTMENTS IN JOINT VENTURE	1-02-06-010	4,021,920.00	
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	111,890,095.10	
LOANS RECEIVABLE	1-03-01-990	1,200,000.00	
DUE FROM NGA'S	1-03-03-010	2,160,601.81	
DUE FROM LGU'S	1-03-03-030	19,158,476.60	
DUE FROM OFFICERS AND EMPLOYEES	1-03-06-020	8,406,854.10	
OTHER RECEIVABLES	1-03-06-990	6,518,755.40	
PROPERTY AND EQUIPMENT FOR DISTRIBUTION	1-04-02-090	696,500.00	
OTHER SUPPLIES AND MAT INVTY- FOR DIST.	1-04-02-990	8,420,493.59	
OFFICE SUPPLIES INVENTORY - FOR CONSUMPTION	1-04-04-010	10,706,591.45	
ACCOUNTABLE FORMS, PLATES AND STICKERS - FOR CONS.	1-04-04-020	1,924,107.53	
DRUGS AND MEDICINES INVENTORY- FOR CONSUMPTION	1-04-04-060	2,444,684.90	
MED. DENTAL & LAB SUPPLIES INVTY- FOR CONSUMPTION	1-04-04-070	778,215.00	
FUEL,OIL AND LUBRICANTS INVENTORY-FOR CONS.	1-04-04-080	986,915.00	
CONSTRUCTION MATERIALS INVTY - FOR CONSUMPTION	1-04-04-130	2,446,496.61	
OTHER SUPPLIES AND MATERIALS INVTY - FOR CONS.	1-04-04-990	21,525,452.60	
ADVANCES TO CONTRACTORS	1-05-01-010	1,720,809.49	
PREPAID INSURANCE	1-05-01-050	174,958.76	
DISCOUNT ON ADVANCE PAYMENT	1-05-02-010	21,209,222.49	
INVESTMENT PROPERTY , BUILDINGS	1-06-01-020	7,350,425.71	
LAND	1-07-01-010	184,244,086.38	
OTHER LAND IMPROVEMENTS	1-07-02-990	71,908,728.09	
ACCUM. DEP - OTHER LAND IMPROVEMENTS	1-07-02-991		P34,276,485.37
ROAD NETWORKS	1-07-03-010	119,167,727.21	
FLOOD CONTROL SYSTEMS	1-07-03-020	94,912,776.16	
SEWER SYSTEMS	1-07-03-030	5,045,000.10	
POWER SUPPLY SYSTEMS	1-07-03-050	12,159,776.26	
ACCUM. DEP - POWER SUPPLY SYSTEMS	1-07-03-051		2,399,517.16
OTHER INFRASTRUCTURES	1-07-03-990	9,833,234.28	
BUILDINGS	1-07-04-010	169,012,698.67	
ACCUM. DEP - BUILDINGS	1-07-04-011		29,920,749.24
SCHOOL BUILDINGS	1-07-04-020	88,467,994.74	
ACCUM. DEP - SCHOOL BUILDINGS	1-07-04-021		17,193,762.28
HOSPITALS AND HEALTH CENTERS	1-07-04-030	34,323,635.32	
ACCUM. DEP - HOSPITALS AND HEALTH CENTERS	1-07-04-031		13,944,481.62
MARKETS	1-07-04-040	96,537,860.90	
ACCUM. DEP. - MARKETS	1-07-04-041		4,003,274.66
OTHER STRUCTURES	1-07-04-990	31,489,774.69	
ACCUM. DEP - OTHER STRUCTURES	1-07-04-991		6,350,292.35

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OFFICE EQUIPMENT	1-07-05-020	67,607,115.46	
ACCUM. DEP - OFFICE EQUIPMENT	1-07-05-021		52,162,905.22
MACHINERY AND EQUIPMENT - ICT EQUIPMENT	1-07-05-030	84,366,825.08	
ACCUM. DEP - ICT EQUIPMENT	1-07-05-031		48,491,850.30
AGRICULTURAL, FISHERY AND FORESTRY EQPT.	1-07-05-040	5,593,000.00	
ACCUM. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041		4,804,555.49
COMMUNICATION EQUIPMENT	1-07-05-070	13,860,004.99	
ACCUM. DEP - COMMUNICATION EQUIPMENT	1-07-05-071		7,490,211.07
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	115,630,053.00	
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081		59,685,464.60
DISASTER RESPONSE AND RESCUE EQUIPMENT	1-07-05-090	2,701,550.00	
ACCUM. DEP - DISASTER RESP. AND RESCUE EQPT.	1-07-05-091		2,172,539.67
MILITARY, POLICE AND SECURITY EQUIPMENT	1-07-05-100	5,335,097.05	
ACCUM. DEP - MILITARY, POLICE AND SEC. EQPT.	1-07-05-101		861,559.61
MEDICAL, DENTAL AND LAB. EQUIPMENT	1-07-05-110	13,508,851.96	
ACCUM. DEP - MEDICAL EQPT	1-07-05-111		5,722,895.66
PRINTING EQUIPMENT	1-07-05-120	1,187,749.00	
ACCUM. 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		137,434.06
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	12,170,366.00	
ACCUM. DEP - TECHNICAL & SCIENTIFIC EQUIPMENT	1-07-05-141		4,825,019.29
OTHER MACHINERY AND EQUIPMENT	1-07-05-990	45,227,522.66	
ACCUM. DEP - OTHER MACHINERY AND EQUIPMENT	1-07-05-991		26,126,845.39
MOTOR VEHICLES	1-07-06-010	143,185,188.69	
ACCUM DEP. - MOTOR VEHICLES	1-07-06-011		104,861,727.57
WATERCRAFTS	1-07-06-040	4,273,920.00	
ACCUM. DEP. - WATERCRAFTS	1-07-06-041		1,619,713.01
OTHER TRANSPORTATION EQUIPMENT	1-07-06-990	125,000.00	
ACCUM. DEP - OTHER TRANSPORTATION EQUIPMENT	1-07-06-991		99,775.00
FURNITURE AND FIXTURES	1-07-07-010	44,353,298.12	
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011		23,273,641.13
BOOKS	1-07-07-020	5,178,285.95	
ACCUM. DEP - BOOKS	1-07-07-021		4,369,227.81
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1-07-09-020	591,637.84	
CIP - INFRASTRUCTURE ASSETS	1-07-10-020	32,338,420.00	
CIP - BUILDINGS AND OTHER STRUCTURES	1-07-10-030	2,246,097.89	
OTHER PROPERTY, PLANT AND EQUIPMENT	1-07-99-990	14,628,751.70	
ACCUM. DEP - OTHER PPE	1-07-99-991		374,748.77
BREEDING STOCKS	1-08-01-010	209,895.00	
COMPUTER SOFTWARE	1-09-01-020	497,952.00	
ACCOUNTS PAYABLE	2-01-01-010		249,651,461.87
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		17,627,372.15
LOANS PAYABLE - DOMESTIC	2-01-02-040		68,102,764.72
DUE TO BIR - CREDITOR	2-02-01-010		8,624,789.95
DUE TO GSIS - LIFE AND RETIREMENT PREMIUM	2-02-01-020		5,651,706.49
DUE TO PAGIBIG - PREMIUMS	2-02-01-030		831,317.30

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DUE TO PHILHEALTH	2-02-01-040		348,224.70
DUE TO NGAS	2-02-01-050		6,691,799.40
DUE TO GOCC- SSS	2-02-01-060		157.50
DUE TO LGUs - RPT BARANGAY SHARE	2-02-01-070		2,184,459.28
DUE TO OTHER FUNDS - TRUST	2-03-01-010		22,614,577.96
GUARANTY/SECURITY DEPOSITS PAYABLE	2-04-01-040		2,282,715.31
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010		111,890,095.10
OTHER DEFERRED CREDITS	2-05-01-990		132,530,876.93
OTHER PAYABLES - NHMFC	2-99-99-990		14,744,723.54
GOVERNMENT EQUITY	3-01-01-010		1,480,514,961.17
PRIOR PERIOD ADJUSTMENT	3-01-01-020		11,874,291.39
EQUITY IN JOINT VENTURE	3-03-01-010		4,021,920.00
PROFESSIONAL TAX	4-01-01-020		637,300.00
COMMUNITY TAX	4-01-01-050		11,902,155.47
REAL PROPERTY TAX - BASIC	4-01-02-040		97,165,391.77
DISCOUNT ON REAL PROP. TAX - BASIC	4-01-02-041	16,198,953.62	
REAL PROPERTY TRANSFER TAX	4-01-02-080		17,744,931.26
BUSINESS TAX	4-01-03-030		423,062,259.50
TAX ON DELIVERY TRUCKS AND VANS	4-01-03-050		685,200.00
AMUSEMENT TAX	4-01-03-060		15,819,107.14
FRANCHISE TAX	4-01-03-070		20,220,988.81
PRINTING AND PUBLICATION TAX	4-01-03-080		48,562.50
TAX REVENUE - FINES AND PEN.- TAXES ON IND. AND CORP.	4-01-05-010		492,437.56
TAX REVENUE - FINES AND PEN. - PROPERTY TAXES	4-01-05-020		5,665,943.58
TAX REVENUE - FINES & PEN. - TAXES ON GOODS AND SERVICES	4-01-05-030		4,180,642.65
SHARE FROM INTERNAL REVENUE ALLOTMENT	4-01-06-010		656,583,527.00
PERMIT FEES	4-02-01-010		55,115,838.01
REGISTRATION FEES	4-02-01-020		4,266,154.77
REGISTRATION PLATES, TAGS AND STICKER FEES	4-02-01-030		1,259,215.00
CLEARANCE AND CERTIFICATION FEES	4-02-01-040		4,418,050.00
SUPERVISION AND REGULATION ENFORCEMENT FEES	4-02-01-070		5,511,680.00
INSPECTION FEES	4-02-01-100		1,587,368.96
OCCUPATION FEES	4-02-01-140		4,484,900.00
FEES FOR SEALING AND LIC . OF WEIGHTS AND MEAS.	4-02-01-160		519,120.00
OTHER SERVICE INCOME	4-02-01-990		2,399,490.09
SCHOOL FEES	4-02-02-010		4,230,650.00
PARKING FEES	4-02-02-120		135,075.00
RECEIPTS FROM MARKET OPERATIONS	4-02-02-140		18,070,993.90
RECEIPTS FROM SLAUGHTERHOUSE OPERATIONS	4-02-02-150		781,182.50
RECEIPTS FROM CEMETERY OPERATIONS	4-02-02-160		64,000.00
GARBAGE FEES	4-02-02-190		8,030,600.00
HOSPITAL FEES	4-02-02-200		5,480,330.00
INTEREST INCOME	4-02-02-220		6,933,745.25
SHARE IN THE PROFIT OF JOINT VENTURE	4-02-02-260		2,210,285.00
FINES AND PENALTIES - BUSINESS INCOME	4-02-02-980		384,421.60
OTHER BUSINESS INCOME	4-02-02-990		74,050.00
SUBSIDY FROM GENERAL FUND / SPECIAL ACCOUNTS	4-03-01-050		45,892,974.84

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TRANS. FROM GEN. FUND OF LGU COUNTERPART/EQUITY SHARE	4-03-02-010		102,915.72
TRANSFERS FROM GEN. FUND OF UNSPENT DRRMF	4-03-02-020		4,029.90
SHARE FROM PCSO	4-04-01-020		713,767.32
GRANTS AND DONATIONS IN CASH	4-04-02-010		145,179.50
GRANTS AND DONATIONS IN KIND	4-04-02-020		20,995,495.09
MISCELLANEOUS INCOME	4-06-01-010		1,295,712.83
SALE OF GARN./CONFIS./ ABANDONED/SEIZED GOODS AND PROP.	4-07-01-010		101,671.61
SALARIES AND WAGES - REGULAR	5-01-01-010	151,307,365.01	
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5-01-01-020	41,051,680.00	
PERSONNEL ECONOMIC RELIEF ALLOWANCE	5-01-02-010	19,916,934.88	
REPRESENTATION ALLOWANCE	5-01-02-020	3,256,375.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	1,446,250.00	
CLOTHING / UNIFORM ALLOWANCE	5-01-02-040	4,290,000.00	
SUBSISTENCE ALLOWANCE	5-01-02-050	2,090,937.36	
PRODUCTIVITY INCENTIVE ALLOWANCE	5-01-02-080	4,105,500.00	
HONORARIA	5-01-02-100	1,443,020.72	
HAZARD PAY	5-01-02-110	7,001,393.11	
YEAR END BONUS	5-01-02-140	32,209,262.50	
CASH GIFT	5-01-02-150	4,111,000.00	
RETIREMENT AND LIFE INSURANCE PREMIUMS	5-01-03-010	24,059,559.29	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	987,150.00	
PHILHEALTH CONTRIBUTIOS	5-01-03-030	2,078,143.75	
TERMINAL LEAVE BENEFITS	5-01-04-030	9,089,100.15	
OTHER PERSONNEL BENEFITS	5-01-04-990	21,269,163.21	
TRAVELLING EXPENSES - LOCAL	5-02-01-010	1,989,596.05	
TRAINING EXPENSES	5-02-02-010	22,802,849.54	
SCHOLARSHIP EXPENSES	5-02-02-020	34,648,800.00	
OFFICE SUPPLIES EXPENSES	5-02-03-010	68,987,020.19	
ACCOUNTABLE FORMS EXPENSES	5-02-03-020	611,752.98	
WELFARE GOODS EXPENSE	5-02-03-060	6,265,409.20	
DRUGS AND MEDICINES EXPENSES	5-02-03-070	9,145,305.09	
MEDICAL, DENTAL AND LAB. SUPPLIES EXPENSES	5-02-03-080	8,771,556.30	
FUEL, OIL AND LUBRICANTS EXPENSES	5-02-03-090	11,399,717.05	
AGRICULTURAL AND MARINE SUPPLIES EXPENSES	5-02-03-100	2,487,725.00	
TEXBOOKS AND INSTRUCTIONAL MATS. EXPENSES	5-02-03-110	378,525.00	
MILITARY, POLICE AND TRAFFIC SUPPLIES EXPENSES	5-02-03-120	1,226,715.00	
OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	84,136,444.82	
WATER EXPENSES	5-02-04-010	2,495,067.56	
ELECTRICITY EXPENSES	5-02-04-020	41,279,242.44	
POSTAGE AND COURIER SERVICES	5-02-05-010	1,735,900.00	
TELEPHONE EXPENSES	5-02-05-020	3,509,045.59	
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	1,066,996.25	
AWARDS/REWARDS EXPENSES	5-02-06-010	1,440,000.00	
PRIZES	5-02-06-020	158,000.00	
DEMOLITION & RELOCATION EXPENSES	5-02-08-010	1,556,344.00	
DESILTING AND DREDGING EXPENSES	5-02-08-020	27,512,946.80	
CONFIDENTIAL EXPENSES	5-02-10-010	7,000,000.00	

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LEGAL SERVICES	5-02-11-010	25,000.00	
AUDITING SERVICES	5-02-11-020	149,099.00	
CONSULTANCY SERVICES	5-02-11-030	6,828,829.56	
OTHER PROFESSIONAL SERVICES	5-02-11-990	4,343,692.45	
ENVIRONMENT/SANITARY SERVICES	5-02-12-010	21,675,510.00	
JANITORIAL SERVICES	5-02-12-020	320,789.29	
SECURITY SERVICES	5-02-12-030	8,081,278.93	
OTHER GENERAL SERVICES	5-02-12-990	86,284,224.79	
RM - INFRASTRUCTURE ASSETS	5-02-13-030	2,449,987.11	
RM - BUILDINGS AND STRUCTURES	5-02-13-040	3,145,801.68	
RM - MACHINERY AND EQUIPMENT	5-02-13-050	1,215,085.32	
RM - TRANSPORTATION EQPT.	5-02-13-060	13,282,672.21	
RM - FURNITURES AND FIXTURES	5-02-13-070	41,180.00	
SUBSIDY TO OTHER FUNDS - SEF	5-02-14-060	1,501,165.41	
SUBSIDY TO SPECIAL ACCOUNTS - CEF	5-02-14-070	45,956,202.84	
SUBSIDIES - OTHERS	5-02-14-990	7,537,237.26	
TRANS. OF UNSPENT CY DRRM FUNDS TO TRUST FUND	5-02-15-010	22,614,577.96	
TRANS. FOR PROJ. EQUITY SHARE/LGU COUNTERPART	5-02-15-020	38,935.00	
TAXES, DUTIES AND LICENSES	5-02-16-010	545,846.21	
FIDELITY BOND PREMIUMS	5-02-16-020	510,225.00	
INSURANCE EXPENSES	5-02-16-030	4,350,106.80	
ADVERTISING EXPENSES	5-02-99-010	10,295,465.59	
PRINTING AND PUBLICATION EXPENSES	5-02-99-020	63,000.00	
REPRESENTATION EXPENSES	5-02-99-030	16,724,156.99	
RENT EXPENSES	5-02-99-050	3,850,195.68	
MEMBERSHIP DUES & CONTRIBUTIONS TO ORG.	5-02-99-060	259,600.00	
SUBSCRIPTION EXPENSES	5-02-99-070	109,894.00	
DONATIONS	5-02-99-080	21,031,761.00	
OTHER MAINTENANCE AND OPERATING EXPENSES	5-02-99-990	119,638,495.32	
INTEREST EXPENSES	5-03-01-020	2,431,228.42	
OTHER FINANCIAL CHARGES	5-03-01-990	17,940.08	
DEP EXP - LAND IMPROVEMENT(OTHER LAND IMP)	5-05-01-020	5,826,183.93	
DEP EXP - INFRA ASSETS - POWER SUPPLY SYSTEM	5-05-01-030	1,108,612.92	
DEP EXP - BLDGS AND OTHER STRUCTURES	5-05-01-040	10,957,390.29	
DEP EXP - MACHINERY AND EQUIPMENT	5-05-01-050	29,401,495.38	
DEP EXP - TRANSPORTATION EQUIPMENT	5-05-01-060	11,540,738.23	
DEP EXP - FURNITURE, FIXTURES AND BOOKS	5-05-01-070	3,919,803.98	
OTHER LOSSES	5-05-04-990	39,980.00	
TOTAL		<u>P4,045,881,645.30</u>	<u>P4,045,881,645.30</u>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA  
CITY ACCOUNTANT**