

CITY OF SAN FERNANDO PAMPANGA
TRIAL BALANCE
AS OF SEPTEMBER 30, 2016
GENERAL FUND/SPECIAL ACCOUNTS

	Account				Debit	Credit
	Code					
Cash Local Treasury	1	01	01	010	P 2,763,701.70	
Cash in Bank - Local Currency, Current Account	1	01	02	010	488,851,081.10	
Cash in Bank - Local Currency, Savings Account	1	01	02	020	4,555,186.73	
Cash in Bank -Local Currency, Time Deposits	1	02	01	010	400,000,000.00	
Loans Receivable - Others	1	03	01	990	1,200,000.00	
Real Property Tax Receivable	1	03	01	020	111,419,408.76	
Due from National Government Agencies	1	03	03	010	545,041.93	
Due from Local Government Units	1	03	03	030	19,606,869.56	
Due from Other Funds	1	03	04	050	933,000.00	
Advances for Operating Expenses	1	03	05	010	400,000.00	
Advances for Payroll	1	03	05	020	284,690.18	
Advances to Special Disbursing Officer	1	03	05	030	7,866,211.00	
Advances to Officers and Employees	1	03	05	040	25,742.00	
Due from Officers and Employees	1	03	06	020	14,011,167.12	
Other Receivables	1	03	06	990	5,032,561.40	
Welfare Goods for Distribution	1	04	02	020	6,303,489.20	
Agricultural & Marine Supplies for Dist.	1	04	02	050	12,250.00	
Agricultural Produce for Distribution	1	04	02	060	146,295.00	
Other Supplies & Materials Invty. for Distribution	1	04	02	990	6,364,476.00	
Office Supplies Inventory for Consumption	1	04	04	010	17,827,527.79	
Accountable Forms, Plates and Stickers for Consumption	1	04	04	020	1,380,755.45	
Drugs and Medicines Inventory for Consumption	1	04	04	060	860,100.00	
Medical, Dental and Lab. Supplies Invty. for Consumption	1	04	04	070	199,624.50	
Fuel, Oil and Lubricants Inventory for Consumption	1	04	04	080	546,326.00	
Agricultural & Marine Supplies Invty.	1	04	04	090	55,600.00	
Construction Materials Inventory for Consumption	1	04	04	130	1,869,539.84	
Other Supplies & Materials Invty. For Consumption	1	04	04	990	14,873,149.38	
Advances to Contractors	1	05	01	010	9,361,862.84	
Prepaid Insurance	1	05	01	050	1,540,567.68	
Discount on Advance Payment - Land	1	05	02	010	116,605.70	
Investment Property , Buildings	1	06	01	020	489,870.60	
Land	1	07	01	010	182,910,586.38	
Other Land Improvements	1	07	02	990	54,853,620.14	
Accumulated Depreciation - Other Land Improvements	1	07	02	991		27,087,079.80
Road Networks	1	07	03	010	19,957,025.10	
Flood Control Systems	1	07	03	020	22,584,012.91	
Power Supply Systems	1	07	03	050	11,669,610.13	
Accumulated Depreciation - Power Supply Systems	1	07	03	051		1,086,548.68
Parks, Plazas and Monuments	1	07	03	090	20,400.00	
Other Infrastructure Assets	1	07	03	990	5,336,576.22	
Buildings	1	07	04	010	167,398,280.71	
Accumulated Depreciation - Buildings	1	07	04	011		24,531,019.52
School Buildings	1	07	04	020	88,708,831.36	

Accumulated Depreciation - School Buildings	1	07	04	021		13,821,992.46
Hospitals and Health Centers	1	07	04	030	30,922,234.84	
Accumulated Depreciation - Hospitals and Health Centers	1	07	04	031		12,701,384.72
Markets	1	07	04	040	33,866,672.50	
Accumulated Depreciation - Markets	1	07	04	041		1,850,517.24
Other Structures	1	07	04	990	28,810,727.52	
Accumulated Depreciation - Other Structures	1	07	04	991		4,871,863.55
Office Equipment	1	07	05	020	58,675,383.60	
Accumulated Depreciation - Office Equipment	1	07	05	021		46,076,486.24
Agricultural Fishery & Forestry Eqpt.	1	07	05	040	5,593,000.00	
Accumulated Depreciation - Agri. and Forestry Eqmt.	1	07	05	041		4,428,592.94
Communication Equipment	1	07	05	070	10,979,074.99	
Accumulated Depreciation - Communication Equipment	1	07	05	071		6,330,138.44
Construction and Heavy Equipment	1	07	05	080	97,284,053.00	
Accumulated Depreciation - Construction and Heavy Eqpt.	1	07	05	081		46,543,767.87
Disaster Response and Rescue Equipment	1	07	05	090	2,218,110.00	
Accumulated Depreciation - Disaster Resp. and Rescue Eqpt.	1	07	05	091		1,789,149.66
Printing Equipment	1	07	05	120	1,187,749.00	
Accumulated Depreciation - Printing Equipment	1	07	05	121		1,107,410.08
Furniture and Fixtures	1	07	07	010	39,541,335.62	
Accumulated Depreciation - Furniture and Fixtures	1	07	07	011		18,562,370.17
Information and Communication Technology Equipment	1	07	05	030	68,356,561.49	
Accumulated Depn.- Information and Comm. Tech. Eqpt.	1	07	05	031		38,946,253.53
Military, Police and Security Equipment	1	07	05	100	1,729,253.00	
Accumulated Depn. - Military, Police and Security Eqpt.	1	07	05	101		1,657,876.66
Books	1	07	07	020	5,178,285.95	
Accumulated Depreciation - Books	1	07	07	021		3,905,635.98
Medical Equipment	1	07	05	110	10,822,251.96	
Accumulated Depreciation - Medical Equipment	1	07	05	111		4,480,313.56
Sports Equipment	1	07	05	130	192,675.00	
Accumulated Depreciation - Sports Equipment	1	07	05	131		137,042.11
Technical and Scientific Equipment	1	07	05	140	12,170,366.00	
Accumulated Depn. - Technical and Scientific Equipment	1	07	05	141		3,941,359.09
Other Machinery and Equipment	1	07	05	990	40,165,768.66	
Accumulated Depn. - Other Machinery and Equipment	1	07	05	991		21,947,208.67
Motor Vehicles	1	07	06	010	120,510,138.69	
Accumulated Depreciation - Motor Vehicles	1	07	06	011		91,420,565.54
Watercrafts	1	07	06	040	2,840,920.00	
Accumulated Depreciation - Watercrafts	1	07	06	041		1,215,574.18
Other Transportation Equipment	1	07	06	990	125,000.00	
Accumulated Depreciation - Other Transportation Eqpt.	1	07	06	991		99,775.00
Leased Assets Improvements , Buildings	1	07	09	020	591,637.84	
Other Property, Plant and Equipment	1	07	99	990	14,628,751.70	
Accumulated Depn. - Other Property, Plant and Equipment	1	07	99	991		374,297.51
Construction in Progress - Infrastructure Assets	1	07	10	020	18,502,401.60	
Construction in Progress - Buildings and Other Structures	1	07	10	030	3,705,472.48	
Accounts Payable	2	01	01	010		80,543,221.72
Due to Officers and Employees	2	01	01	020		10,143,056.24
Loans Payable - Domestic	2	01	02	040		13,994,754.22
Due to BIR	2	02	01	010		4,015,603.38
Due to GSIS	2	02	01	020		5,144,586.63
Due to Pag-IBIG	2	02	01	030		721,920.25

Due to PhilHealth	2	02	01	040	(5,737.80)
Due to NGAs	2	02	01	050	5,345,902.37
Due to LGUs	2	02	01	070	2,814,223.13
Due to Other Funds	2	03	01	010	(655,000.00)
Other Payables	2	99	99	990	12,088,938.01
Guaranty / Security Deposits Payable	2	04	01	040	2,217,324.40
Deferred Real Property Tax	2	05	01	010	111,419,408.76
Other Deferred Credits	2	05	01	990	11,182,509.72
Government Equity	3	01	01	010	1,177,895,951.48
Prior Period Adjustment	3	01	01	020	7,050,631.76
Professional Tax	4	01	01	020	564,900.00
Amusement Tax	4	01	03	060	10,799,736.59
Business Tax	4	01	03	030	338,740,217.39
Community Tax	4	01	01	050	10,640,015.58
Franchise Tax	4	01	03	070	20,318,945.05
Printing and Publication Tax	4	01	03	080	149,539.47
Real Property Transfer Tax	4	01	02	080	19,170,952.20
Real Property Tax- Basic	4	01	02	040	86,488,437.62
Tax on Delivery Trucks and Vans	4	01	03	050	895,500.00
Tax Revenue - Fines and Penalties -Tax on Ind. And Corp.	4	01	05	010	333,544.87
Tax Revenue - Fines and Penalties - Property Taxes	4	01	05	020	4,130,073.26
Tax Revenue - Fines and Pen. - Taxes on Goods and Services	4	01	05	030	3,719,690.76
Share from Internal Revenue Collections (IRA)	4	01	06	010	440,382,507.39
Permit Fees	4	02	01	010	36,684,789.38
Registration Fees	4	02	01	020	2,782,400.00
Supervision and Regulation Enforcement Fees	4	02	01	070	3,212,080.00
Other Service Income	4	02	01	990	1,894,731.51
Registration Plates , Tags and Stickers Fees	4	02	01	030	1,002,775.00
Clearance and Certification Fees	4	02	01	040	3,288,350.00
Garbage Fees	4	02	02	190	7,300,200.00
Inspection Fees	4	02	01	100	1,415,100.00
Hospital Fees	4	02	02	200	5,247,720.00
Receipts from Cemetery Operations	4	02	02	160	351,945.00
Receipts from Market Operations	4	02	02	140	16,151,002.10
Receipts from Slaughterhouse Operation	4	02	02	150	173,435.00
Parking Fees	4	02	02	120	93,860.00
School Fees	4	02	02	010	4,078,750.00
Interest Income	4	02	02	220	4,793,147.86
Share in the Profit from Joint Venture	4	02	02	260	2,227,098.50
Fines and Penalties - Business Income	4	02	02	980	269,823.19
Other Business Income	4	02	02	990	75,720.00
Subsidy from Gen. Fund / Spc. Acct.	4	03	01	050	919,934.90
Share from PCSO	4	04	01	020	1,419,311.47
Grants and Donations in Cash	4	04	02	010	273,000.00
Grants and Donations in Kind	4	04	02	020	9,159,190.00
Gain on Sale of Property, Plant and Equipment	4	05	01	050	21,100.00
Other Gains	4	05	01	990	189,900.00
Miscellaneous Income	4	06	01	010	1,130,063.15
Sale of Garnished/Confiscated/Abandoned Goods & Properties	4	07	01	010	116,191.78
Salaries and Wages - Regular	5	01	01	010	111,952,247.20
Salaries and Wages - Casual/Contractual	5	01	01	020	29,140,571.99
Personal Economic Relief Allowance (PERA)	5	01	02	010	15,238,781.84

Representation Allowance (RA)	5	01	02	020	2,005,325.00
Transportation Allowance (TA)	5	01	02	030	850,625.00
Clothing/Uniform Allowance	5	01	02	040	4,285,000.00
Subsistence Allowance	5	01	02	050	1,163,937.50
Honoraria	5	01	02	100	729,647.29
Hazard Pay	5	01	02	110	3,693,819.45
Year End Bonus	5	01	02	140	15,748,664.00
Other Bonuses and Allowances	5	01	02	990	2,322,000.00
Retirement and Life Insurance Premiums	5	01	03	010	17,710,732.18
Pag-IBIG Contributions	5	01	03	020	746,950.00
PhilHealth Contributions	5	01	03	030	1,546,087.50
Terminal Leave Benefits	5	01	04	030	4,163,918.15
Other Personnel Benefits	5	01	04	990	3,789,300.78
Traveling Expenses - Local	5	02	01	010	773,188.71
Training Expenses	5	02	02	010	7,690,431.99
Scholarship Expenses	5	02	02	020	10,070,660.00
Office Supplies Expenses	5	02	03	010	30,549,556.49
Accountable Forms Expenses	5	02	03	020	2,476,488.83
Non-Accountable Forms	5	02	03	030	59,890.00
Food Supplies Expenses	5	02	03	050	515,200.00
Drugs and Medicines Expenses	5	02	03	070	6,082,486.70
Medical, Dental and Laboratory Supplies Expenses	5	02	03	080	4,463,411.00
Fuel, Oil and Lubricants Expenses	5	02	03	090	6,015,881.09
Agricultural and Marine Supplies Expenses	5	02	03	100	2,007,136.00
Textbooks and Instructional Materials Expenses	5	02	03	110	234,310.00
Military Police and Traffic Supplies Expenses	5	02	03	120	382,450.00
Other Supplies and Materials Expenses	5	02	03	990	33,675,165.06
Water Expenses	5	02	04	010	1,108,547.25
Electricity Expenses	5	02	04	020	28,966,443.51
Telephone Expenses	5	02	05	020	1,873,295.28
Internet Subscription Expenses	5	02	05	030	640,267.53
Prizes	5	02	06	020	2,879,000.00
Desilting & Dredging Expenses	5	02	08	020	10,456,114.49
Auditing Services	5	02	11	020	63,447.00
Consultancy Services	5	02	11	030	4,241,036.59
Environment / Sanitary Services	5	02	12	010	7,520,471.98
Janitorial Services	5	02	12	020	116,915.66
Security Services	5	02	12	030	3,677,795.08
Other General Services	5	02	12	990	51,202,430.65
Other Professional Services	5	02	11	990	2,825,974.27
RM - Infrastructure Assets	5	02	13	030	4,325,295.58
RM - Buildings and Other Structures	5	02	13	040	3,630,267.29
RM - Machinery & Eqpt. - Const. & Heavy Eqpt.	5	02	13	050	366,580.00
RM - Transportation Equipment	5	02	13	060	1,762,298.47
RM - Furnitures & Fixtures	5	02	13	070	52,000.00
Subsidy to General Fund Proper / Special Accounts	5	02	14	070	792,133.90
Subsidies - Others	5	02	14	990	3,133,056.71
Transfer for Project Equity Share/LGU Counterpart	5	02	15	020	2,104,000.00
Taxes, Duties and Licenses	5	02	16	010	377,095.44
Fidelity Bond Premiums	5	02	16	020	519,750.00
Insurance Expenses	5	02	16	030	615,189.23
Advertising Expenses	5	02	99	010	3,785,140.00

Representation Expenses	5	02	99	030	8,372,195.55
Rent Expenses	5	02	99	050	997,295.59
Membership Dues and Contributions to Organizations	5	02	99	060	355,600.00
Subscription Expenses	5	02	99	070	66,204.00
Donations	5	02	99	080	12,021,670.39
Depreciation - Land Improvements	5	05	01	020	3,716,635.99
Depreciation - Infrastructure Assets	5	05	01	030	176,280.66
Depreciation - Buildings and Other Structures	5	05	01	040	6,940,877.44
Depreciation - Machinery and Equipment	5	05	01	050	P 19,777,941.69
Depreciation - Transportation Equipment	5	05	01	060	8,403,607.80
Depreciation - Furniture, Fixtures and Books	5	05	01	070	2,190,310.46
Depreciation - Other Property, Plant and Equipment	5	05	01	990	67537.09
Discount on Real Property Tax- Basic	4	01	02	041	13529800.12
Other Maintenance and Operating Expenses	5	02	99	990	46,094,417.63
Interest Expenses	5	03	01	020	285,404.57
Bank Charges	5	03	01	040	100.00
Loss on Sale of Assets	5	05	04	070	1,843,438.00
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TOTAL					P 2,863,437,196.49 P 2,863,437,196.49
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CERTIFIED CORRECT:

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