

**CITY OF SAN FERNANDO PAMPANGA  
TRIAL BALANCE  
AS OF MARCH 2017  
GENERAL FUND / SPECIAL ACCOUNTS**

Account Title	Account Code	Debit	Credit
Cash Local Treasury	1-01-01-010	3,528,951.81	
Cash in Bank - LCCA - CITY	1-01-02-010	710,797,710.26	
Cash in Bank - LC-TIME DEPOSIT	1-02-01-010	400,000,000.00	
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	131,632,210.75	
LOANS RECEIVABLE	1-03-01-990	1,200,000.00	
DUE FROM NGA'S	1-03-03-010	1,483,732.78	
DUE FROM LGU'S	1-03-03-030	18,759,806.37	
DUE FROM OTHER FUNDS	1-03-04-050	644,055.52	
DUE FROM SPECIAL ACCOUNTS	1-03-04-060	410,864.00	
ADVANCES FOR OPERATING EXPENSES	1-03-05-010	200,000.00	
Advances for Payroll	1-03-05-020	100,244.14	
ADVANCES TO SPECIAL DISBURSING OFFICER	1-03-05-030	2,269,770.00	
ADVANCES TO OFFICERS AND EMPLOYEES	1-03-05-040	66,592.00	
Due from Officers and Employees	1-03-06-020	13,052,551.46	
OTHER RECEIVABLES	1-03-06-990	7,139,882.16	
WELFARE GOODS FOR DISTRIBUTION	1-04-02-020	3,735,508.50	
Agricultural and Marine Supplies - for distribution	1-04-02-050	12,250.00	
Other Supplies and Mat Invty- For Distribution	1-04-02-990	14,176,783.99	
OFFICE SUPPLIES INVENTORY - FOR CONS.	1-04-04-010	16,320,594.34	
Accountable Forms, Plates and Stickers - for CONS.	1-04-04-020	1,336,501.27	
DRUGS AND MEDICINES INVTY. -for Consumption	1-04-04-060	969,881.50	
MED.DENTAL& LAB SUPP INVTY- for consumption	1-04-04-070	1,087,555.00	
FUEL,OIL AND LUBRI. INVTY.-for Consumption	1-04-04-080	583,555.00	
AGRI MARINE AND SUPPLIES INVTY	1-04-04-090	55,600.00	
Military,Police and Traffic Supp Invty-for Cons.	1-04-04-110	83,520.00	
Const. Mats Invty - for Consumption	1-04-04-130	1,981,018.21	
Other Supplies and Mat Invty- For Consumption	1-04-04-990	23,672,444.98	
ADVANCES TO CONTRACTORS	1-05-01-010	2,304,884.84	
PREPAID INSURANCE	1-05-01-050	174,958.76	
Discount on Advance Payment	1-05-02-010	29,051.88	
INVESTMENT PROPERTY , BUILDINGS	1-06-01-020	489,870.60	
LAND	1-07-01-010	175,843,486.38	
LAND	1-07-01-010	8,400,600.00	
Other Land Improvements	1-07-02-990	63,827,463.48	
ACCUM. DEP - Other Land Improvement	1-07-02-991		29,753,414.18
ROAD NETWORKS	1-07-03-010	49,230,414.26	
Flood Control Systems	1-07-03-020	35,715,352.73	
Power Supply Systems	1-07-03-050	12,159,776.26	
ACC. DEP - Power Supply Systems	1-07-03-051		1,568,057.47
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		26,676,026.36
SCHOOL BUILDINGS	1-07-04-020	90,506,322.87	
ACC . DEP - SCHOOL BUILDINGS	1-07-04-021		15,138,041.00
HOSPITALS AND HEALTH CENTERS	1-07-04-030	30,922,234.84	
ACC. DEP - HOSPITALS AND HEALTH CENTERS	1-07-04-031		13,180,529.85
MARKETS	1-07-04-040	33,866,672.50	
ACCUM DEP - MARKETS	1-07-04-041		2,169,827.88
OTHER STRUCTURES	1-07-04-990	30,302,621.02	
ACCUM DEP - OTHER STRUCTURES	1-07-04-991		5,429,067.55
OFFICE EQUIPMENT	1-07-05-020	65,248,847.01	
ACCUM. DEP. - OFFICE EQUIPMENT	1-07-05-021		48,445,200.14
INFORMATION AND COMM. TECH. EQPT.	1-07-05-030	75,992,420.56	
Acc Dep - Info and Comm Tech Eqpt	1-07-05-031		42,596,562.86

AGRI ., FISHERY AND FORESTRY EQUIP	1-07-05-040	7,052,460.00	
ACC. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041		4,867,577.94
COMMUNICATION EQUIPMENT	1-07-05-070	13,274,624.99	
ACCUM DEP - COMMUNICATION EQUIPMENT	1-07-05-071		6,807,992.99
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	104,419,053.00	
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081		52,635,042.14
DISASTER RESPONSE AND RESCUE EQPT	1-07-05-090	2,218,110.00	
ACC. DEP - Disaster Response and Rescue Eqpt	1-07-05-091		1,909,097.28
MILITARY AND POLICE EQUIPMENT	1-07-05-100	1,934,760.00	
ACC. DEP - MILITARY,POLICE AND SEC . EQPT	1-07-05-101		677,038.67
MEDICAL, DENTAL AND LAB. EQUIPMENT	1-07-05-110	13,415,201.96	
ACCUM. DEP. - MEDICAL EQPT	1-07-05-111		4,929,711.00
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		137,198.89
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	10,710,906.00	
ACCUM DEP - TECH & SCI EQUIP	1-07-05-141		4,006,223.19
OTHER MACHINERIES & EQUIPMENT	1-07-05-990	44,226,368.66	
ACCUM. DEP - OTHER MACH & EQUIP	1-07-05-991		23,545,249.60
MOTOR VEHICLES	1-07-06-010	128,445,338.69	
ACCU. DEP. - MOTOR VEHICLES	1-07-06-011		96,895,051.57
WATERCRAFTS	1-07-06-040	4,273,920.00	
ACCU. DEP. - WATERCRAFTS	1-07-06-041		1,354,868.21
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	1-07-07-010	42,804,202.22	
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011		20,081,333.26
BOOKS	1-07-07-020	5,178,285.95	
ACCUM. DEP - BOOKS	1-07-07-021		4,124,694.49
Leased Assets Improvements, Bldgs	1-07-09-020	591,637.84	
CIP - Infrastructure Assets	1-07-10-020	30,484,065.88	
CIP - Bldgs and Other Structure	1-07-10-030	55,189,564.18	
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		130,853,795.37
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		8,397,024.93
LOANS PAYABLE	2-01-02-040		57,285,645.78
DUE TO BIR	2-02-01-010		5,829,843.31
DUE TO GSIS	2-02-01-020		5,545,317.20
DUE TO PAGIBIG	2-02-01-030		822,436.79
Due to PHILHEALTH	2-02-01-040		361,824.70
DUE TO NGAS	2-02-01-050		4,853,249.45
DUE TO LGUs	2-02-01-070		8,152,904.66
DUE TO OTHER FUNDS	2-03-01-010		665,000.00
DUE TO SPECIAL ACCOUNTS	2-03-01-020		410,864.00
Guaranty/Security Deposits Payable	2-04-01-040		2,280,060.15
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010		131,632,210.75
OTHER DEFERRED CREDITS	2-05-01-990		10,546,252.60
OTHER PAYABLES - NHMFC	2-99-99-990		12,766,157.19
GOVERNMENT EQUITY	3-01-01-010		1,480,104,701.43
PRIOR PERIOD ADJUSTMENT	3-01-01-020	7,044,377.56	
PROFESSIONAL TAX	4-01-01-020		553,930.00
COMMUNITY TAX	4-01-01-050		9,092,299.13
REAL PROPERTY TAX	4-01-02-040		89,025,100.15
DISCOUNT ON RPT	4-01-02-041	15,756,075.77	

REAL PROPERTY TRANSFER TAX	4-01-02-080	6,774,257.69
BUSINESS TAX	4-01-03-030	234,319,508.69
TAX ON DELIVERY TRUCKS AND VANS	4-01-03-050	657,700.00
AMUSEMENT TAX	4-01-03-060	4,082,049.41
FRANCHISE TAX	4-01-03-070	19,549,585.01
PRINTING AND PUBLICATION TAX	4-01-03-080	76,062.50
Tax Revenue - Fines & Penalties- tax on Ind. & Corp.	4-01-05-010	3,830,719.14
SHARE from Internal Revenue Allotment	4-01-06-010	164,145,882.00
PERMIT FEES	4-02-01-010	28,426,373.32
CLEARANCE & CERT Fees	4-02-01-040	1,638,228.22
REGISTRATION FEES	4-02-01-020	1,212,750.00
Registration Plates, Tags & Sticker Fees	4-02-01-030	801,895.00
Supervision & Reg.Enforcement Fees	4-02-01-070	1,537,935.74
INSPECTION FEES	4-02-01-100	1,311,750.00
OCCUPATION FEES	4-02-01-140	3,950,600.00
Fees for Sealing and Licensing of Weights and Meas.	4-02-01-160	94,080.00
Other Service Income	4-02-01-990	1,374,991.70
SCHOOL FEES	4-02-02-010	414,750.00
PARKING FEES	4-02-02-120	24,900.00
RECEIPTS FROM MARKET OPERATIONS	4-02-02-140	5,345,967.80
Receipt FROM SLAUGHTERHOUSE OPERATIONS	4-02-02-150	372,344.00
RECEIPTS FROM CEMETERY OPERATIONS	4-02-02-160	21,500.00
GARBAGE FEES	4-02-02-190	6,864,500.00
HOSPITAL FEES	4-02-02-200	1,573,720.00
INTEREST INCOME	4-02-02-220	1,799,330.32
Share in the Profit of Joint Venture	4-02-02-260	492,289.00
FINES & PENALTIES - BUSINESS INCOME	4-02-02-980	169,292.80
OTHER BUSINESS INCOME	4-02-02-990	27,480.00
SUBSIDY FROM GEN. FUND / SPEC . ACCOUNTS	4-03-01-050	231,730.00
TRANSFERS FROM GEN. FUND OF LGU COUNTERPART	4-03-02-010	102,915.72
TRANSFER FROM GEN FUND OF UNSPENT DRRMF	4-03-02-020	4,029.90
Grants and Donations in Cash	4-04-02-010	53,179.50
Miscellaneous Income	4-06-01-010	482,687.44
Sale on Garnished /Confis./ Abandoned/Seized Goods and Prop	4-07-01-010	12,467.66
SALARIES AND WAGES - REGULAR	5-01-01-010	38,119,543.14
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5-01-01-020	10,701,525.37
PERSONNEL ECONOMIC RELIEF ALLOWANCE	5-01-02-010	5,026,570.24
REPRESENTATION ALLOWANCE	5-01-02-020	337,750.00
TRANSPORTATION ALLOWANCE	5-01-02-030	183,750.00
CLOTHING / UNIFORM ALLOWANCE	5-01-02-040	4,130,000.00
SUBSISTENCE ALLOWANCE	5-01-02-050	345,137.36
HONORARIA	5-01-02-100	1,088,108.09
HAZARD PAY	5-01-02-110	1,055,574.39
RETIREMENT AND LIFE INSURANCE PREMIUMS	5-01-03-010	6,071,540.40
PAG-IBIG CONTRIBUTIONS	5-01-03-020	250,450.00
PHILHEALTH CONTRIBUTIOS	5-01-03-030	526,481.25
TRAVELLING EXPENSES - LOCAL	5-02-01-010	123,216.00
TRAINING EXPENSES	5-02-02-010	917,732.00
OFFICE SUPPLIES EXPENSES	5-02-03-010	3,028,783.92
ACCOUNTABLE FORMS EXPENSES	5-02-03-020	107,856.95
WELFARE GOODS EXPENSE	5-02-03-060	2,529,900.70
DRUGS AND MEDICINES EXPENSES	5-02-03-070	2,646,156.00
MEDICAL,DENTAL & LAB SUPPLIES EXPENSES	5-02-03-080	385,241.00
FUEL,OIL AND LUBRICANTS EXPENSES	5-02-03-090	621,455.37
TEXTBOOK AND INSTRUCTIONAL MATS. EXP.	5-02-03-110	104,000.00
MILITARY,POLICE & TRAFFIC SUPPLIES EXP	5-02-03-120	1,143,195.00

OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	7,022,874.35	
WATER EXPENSES	5-02-04-010	282,229.25	
ELECTRICITY EXPENSES	5-02-04-020	6,441,851.16	
TELEPHONE EXPENSES	5-02-05-020	995,234.25	
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	149,045.01	
CONSULTANCY SERVICES	5-02-11-030	935,584.03	
OTHER PROFESSIONAL SERVICES	5-02-11-990	297,400.00	
OTHER GENERAL SERVICES	5-02-12-990	14,923,075.37	
RM - INFRA ASSETS	5-02-13-030	220,010.00	
RM- BLDGS & STRUCTURES	5-02-13-040	347,164.19	
RM - TRANSP. EQUIP	5-02-13-060	669,489.24	
SUBSIDY TO SPECIAL ACCOUNTS	5-02-14-070	233,322.00	
SUBSIDIES - OTHERS	5-02-14-990	742,925.00	
TRANSFER FOR PROJ .EQUITY SHARE/LGU COUN	5-02-15-020	38,935.00	
TAXES,DUTIES AND LICENSES	5-02-16-010	53,363.06	
FIDELITY BOND PREMIUMS	5-02-16-020	265,200.00	
INSURANCE EXPENSES	5-02-16-030	1,560,992.04	
ADVERTISING EXPENSES	5-02-99-010	406,180.00	
REPRESENTATION EXPENSES	5-02-99-030	576,760.00	
MEMBERSHIP DUES & CONTRIBUTION TO ORG	5-02-99-060	251,600.00	
SUBSCRIPTION EXPENSES	5-02-99-070	984.00	
DONATIONS	5-02-99-080	2,609,579.47	
Other Maintenance & Operating Expenses	5-02-99-990	16,865,994.18	
INTEREST EXPENSES	5-03-01-020	465,601.45	
DEP. EXP - LAND IMPROVEMENTS	5-05-01-020	1,301,585.97	
DEP EXP - INFRA ASSETS	5-05-01-030	277,153.23	
DEP EXP - BLDGS. AND OTHER STRUCTURES	5-05-01-040	9,071,730.06	
DEP EXP - MACHINERY & EQUIPMENT	5-05-01-050	543,984.02	
DEP. EXP. - Transportation Eqpt	5-05-01-060	3,487,101.97	
DEP. EXP. - FURNITURES FIXTURES AND BOOKS	5-05-01-070	304,796.67	
TOTAL		<b>P 2,859,465,810.52</b>	<b>P 2,859,465,810.52</b>

**CERTIFIED CORRECT:**

**MARIA GISEL P. RIVERA**  
**CITY ACCOUNTANT**