

CITY OF SAN FERNANDO PAMPANGA
 TRIAL BALANCE
 AS OF JUNE 30, 2017
 GENERAL FUND / SPECIAL ACCOUNTS

Account Title	Account Code	Debit	Credit
CASH LOCAL TREASURY	1-01-01-010	P 1,585,567.29	
CASH IN BANK - LCCA	1-01-02-010	694,219,978.94	
CASH IN BANK - LC TIME DEPOSIT	1-02-01-010	400,000,000.00	
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	123,817,830.84	
LOANS RECEIVABLE	1-03-01-990	1,200,000.00	
DUE FROM NGA'S	1-03-03-010	1,483,732.78	
DUE FROM GOCC	1-03-03-020	21,719.25	
DUE FROM LGU'S	1-03-03-030	19,260,183.11	
DUE FROM SPECIAL ACCOUNTS	1-03-04-060	413,934.00	
ADVANCES FOR OPERATING EXPENSES	1-03-05-010	200,000.00	
ADVANCES FOR PAYROLL	1-03-05-020	205,906.82	
ADVANCES TO SPECIAL DISBURSING OFFICER	1-03-05-030	8,330,788.00	
ADVANCES TO OFFICERS AND EMPLOYEES	1-03-05-040	46,342.00	
DUE FROM OFFICERS AND EMPLOYEES	1-03-06-020	12,433,435.56	
OTHER RECEIVABLES	1-03-06-990	6,958,311.16	
WELFARE GOODS FOR DISTRIBUTION	1-04-02-020	3,361,233.50	
AGRICULTURAL AND MARINE SUPP. - FOR DIST.	1-04-02-050	343,750.00	
PROPERTY AND EQUIPMENT FOR DISTRIBUTION	1-04-02-090	980,200.00	
OTHER SUPPLIES AND Mat Invty- FOR DISTRIBUTI	1-04-02-990	19,179,550.49	
OFFICE SUPPLIES INVENTORY - FOR CONSUMPTI	1-04-04-010	21,867,359.61	
ACCT'BLE FORMS, PLATES AND STICKERS - FOR C	1-04-04-020	1,379,140.37	
DRUGS AND MEDICINES INVENTORY- FOR CONS.	1-04-04-060	2,131,785.80	
MED. DENTAL & LAB SUPPLIES INVTY- FOR CONS	1-04-04-070	2,505,036.60	
FUEL,OIL AND LUBRICANTS INVENTORY-FOR CO	1-04-04-080	969,747.00	
AGRI MARINE AND SUPPLIES INVTY	1-04-04-090	25,840.00	
MILITARY, POLICE & TRAFFIC SUPP. INVTY - FOR CON	1-04-04-110	83,520.00	
CONSTRUCTION MATERIALS INVTY - FOR CONS.	1-04-04-130	2,190,869.21	
OTHER SUPPLIES AND MATERIALS INVTY - FOR C	1-04-04-990	25,866,849.77	
ADVANCES TO CONTRACTORS	1-05-01-010	2,400,616.78	
PREPAID INSURANCE	1-05-01-050	174,958.76	
DISCOUNT ON ADVANCE PAYMENTS	1-05-02-010	31,968.88	
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	70,417,131.55	
ACCUM. DEP - OTHER LAND IMPROVEMENTS	1-07-02-991		P 31,058,996.01
ROAD NETWORKS	1-07-03-010	64,671,130.09	
FLOOD CONTROL SYSTEMS	1-07-03-020	47,585,913.26	
POWER SUPPLY SYSTEMS	1-07-03-050	12,159,776.26	
ACCUM. DEP - POWER SUPPLY SYSTEMS	1-07-03-051		1,845,210.70
PARKS, PLAZAS AND MONUMENTS	1-07-03-090	20,400.00	
OTHER INFRASTRUCTURES	1-07-03-990	4,547,272.86	
BUILDINGS	1-07-04-010	168,891,724.47	
ACCUM. DEP - BUILDINGS	1-07-04-011		27,754,760.51

SCHOOL BUILDINGS	1-07-04-020	90,506,322.87	
ACCUM. DEP - SCHOOL BUILDINGS	1-07-04-021		15,799,798.19
HOSPITALS AND HEALTH CENTERS	1-07-04-030	31,564,572.55	
ACCUM. DEP - HOSPITALS AND HEALTH CENTER	1-07-04-031		13,420,752.15
MARKETS	1-07-04-040	96,537,860.90	
ACCUM. DEP. - MARKETS	1-07-04-041		2,660,247.80
OTHER STRUCTURES	1-07-04-990	30,302,621.02	
ACCUM. DEP - OTHER STRUCTURES	1-07-04-991		5,713,847.77
OFFICE EQUIPMENT	1-07-05-020	66,508,068.46	
ACCUM. DEP - OFFICE EQUIPMENT	1-07-05-021		49,688,877.40
MACHINERY AND EQUIPMENT - ICT EQUIPMENT	1-07-05-030	77,762,670.56	
ACCUM. DEP - ICT EQUIPMENT	1-07-05-031		44,637,157.97
AGRICULTURAL, FISHERY AND FORESTRY EQPT.	1-07-05-040	5,593,000.00	
ACCUM. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041		4,654,170.47
COMMUNICATION EQUIPMENT	1-07-05-070	13,358,624.99	
ACCUM. DEP - COMMUNICATION EQUIPMENT	1-07-05-071		7,035,206.29
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	104,419,053.00	
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081		54,935,189.15
DISASTER RESPONSE AND RESCUE EQUIPMENT	1-07-05-090	2,218,110.00	
ACCUM. DEP - DISASTER RESPONSE AND RESCUE EQP	1-07-05-091		1,991,890.89
MILITARY, POLICE AND SECURITY EQUIPMENT	1-07-05-100	1,934,760.00	
ACCUM. DEP - MILITARY, POLICE AND SEC. EQP	1-07-05-101		771,014.63
MEDICAL EQUIPMENT	1-07-05-110	13,424,901.96	
ACCUM. DEP - MEDICAL EQUIPMENT	1-07-05-111		5,164,394.53
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		137,277.28
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	12,170,366.00	
ACCUM. DEP - TECHNICAL & SCIENTIFIC EQUIPM	1-07-05-141		4,471,555.21
OTHER MACHINERY AND EQUIPMENT	1-07-05-990	44,503,808.66	
ACCUM. DEP - OTHER MACHINERY AND EQUIPMI	1-07-05-991		24,401,851.31
MOTOR VEHICLES	1-07-06-010	133,771,188.69	
ACCUM DEP. - MOTOR VEHICLES	1-07-06-011		99,638,089.28
WATERCRAFTS	1-07-06-040	4,273,920.00	
ACCUM. DEP. - WATERCRAFTS	1-07-06-041		1,443,149.81
OTHER TRANSPORTATION EQUIPMENT	1-07-06-990	125,000.00	
ACCUM. DEP - OTHER TRANSPORTATION EQUIPM	1-07-06-991		99,775.00
FURNITURE AND FIXTURES	1-07-07-010	42,942,732.22	
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011		20,971,315.53
BOOKS	1-07-07-020	5,178,285.95	
ACCUM. DEP - BOOKS	1-07-07-021		4,218,930.46
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1-07-09-020	591,637.84	
CIP - INFRASTRUCTURE ASSETS	1-07-10-020	33,334,064.78	
CIP - BUILDINGS AND OTHER STRUCTURES	1-07-10-030	5,123,269.76	
OTHER PROPERTY, PLANT AND EQUIPMENT	1-07-99-990	14,628,751.70	
ACCUM. DEP - OTHER PPE	1-07-99-991		374,748.77
ACCOUNTS PAYABLE	2-01-01-010		112,382,174.43
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020		7,355,185.85
LOANS PAYABLE - DOMESTIC	2-01-02-040		65,328,014.67
DUE TO BIR	2-02-01-010		5,004,785.29
DUE TO GSIS	2-02-01-020		5,588,861.61

DUE TO PAGIBIG	2-02-01-030		846,371.29
DUE TO PHILHEALTH	2-02-01-040		352,099.70
DUE TO NGAS	2-02-01-050		5,984,385.00
DUE TO GOCC	2-02-01-060		8,785.00
DUE TO LGUs	2-02-01-070		4,172,268.79
DUE TO OTHER FUNDS	2-03-01-010		18,469.78
DUE TO SPECIAL ACCOUNTS	2-03-01-020		413,934.00
GUARANTY/SECURITY DEPOSITS PAYABLE	2-04-01-040		2,175,503.60
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010		123,817,830.84
OTHER DEFERRED CREDITS	2-05-01-990		10,693,554.53
OTHER PAYABLES	2-99-99-990		13,047,707.35
GOVERNMENT EQUITY	3-01-01-010		1,480,104,701.43
PRIOR PERIOD ADJUSTMENT	3-01-01-020	6,025,139.87	
PROFESSIONAL TAX	4-01-01-020		586,000.00
COMMUNITY TAX	4-01-01-050		10,266,827.64
REAL PROPERTY TAX	4-01-02-040		92,512,783.71
DISCOUNT ON RPT	4-01-02-041	15,927,843.46	
REAL PROPERTY TRANSFER TAX	4-01-02-080		10,857,191.36
BUSINESS TAX	4-01-03-030		292,507,997.52
TAX ON DELIVERY TRUCKS AND VANS	4-01-03-050		685,200.00
AMUSEMENT TAX	4-01-03-060		8,096,974.96
FRANCHISE TAX	4-01-03-070		19,776,719.61
PRINTING AND PUBLICATION TAX	4-01-03-080		48,562.50
TAX REVENUE - FINES & PEN. - TAXES ON IND. & CORP	4-01-05-010		5,851,823.39
SHARE FROM INTERNAL REVENUE ALLOTMENT	4-01-06-010		328,291,764.00
PERMIT FEES	4-02-01-010		38,174,588.66
REGISTRATION FEES	4-02-01-020		2,301,154.77
REGISTRATION PLATES, TAGS AND STICKER FEE	4-02-01-030		1,010,305.00
CLEARANCE AND CERT. FEES	4-02-01-040		2,672,150.00
SUPERVISION AND REGULATION ENFORCEMENT FEES	4-02-01-070		3,108,985.74
INSPECTION FEES	4-02-01-100		1,433,500.00
OCCUPATION FEES	4-02-01-140		4,161,800.00
FEES FOR SEALING AND LIC. OF WTS. & MEAS. - WEIGHING SC	4-02-01-160		228,960.00
OTHER SERVICE INCOME - CLOSURE / RETIREMENT FE	4-02-01-990		1,749,923.90
SCHOOL FEES	4-02-02-010		1,087,000.00
PARKING FEES	4-02-02-120		46,330.00
RECEIPTS FROM MARKET OPERATIONS	4-02-02-140		9,280,566.30
RECEIPT FROM SLAUGHTERHOUSE OPERATIONS	4-02-02-150		579,524.00
RECEIPTS FROM CEMETERY OPERATIONS	4-02-02-160		34,000.00
GARBAGE FEES	4-02-02-190		7,390,900.00
HOSPITAL FEES	4-02-02-200		3,274,520.00
INTEREST INCOME	4-02-02-220		3,621,954.92
SHARE IN THE PROFIT OF JOINT VENTURE	4-02-02-260		1,039,279.00
FINES AND PENALTIES - BUSINESS INCOME	4-02-02-980		225,313.60
OTHER BUSINESS INCOME	4-02-02-990		45,120.00
SUBSIDY FR. GEN. FUND PROP./OTHER SPEC. AC	4-03-01-050		372,355.50
TRANS. FROM GEN. FUND OF LGU COUNTERPAR	4-03-02-010		102,915.72
TRANSFERS FROM GEN. FUND OF UNSPENT DRR	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		68,179.50
GRANTS AND DONATIONS IN KIND	4-04-02-020		2,708,305.00
MISCELL. INCOME	4-06-01-010		832,568.98

SALE OF GARNISHED /CONFIS./ ABANDONED/SEIZED G	4-07-01-010		14,619.97
SALARIES AND WAGES - REGULAR	5-01-01-010	95,474,909.88	
SALARIES AND WAGES - CASUAL / CONTRACTUA	5-01-01-020	1,443,682.77	
PERSONNEL ECONOMIC RELIEF ALLOWANCE	5-01-02-010	10,031,389.00	
REPRESENTATION ALLOWANCE	5-01-02-020	1,259,750.00	
TRANSPORTATION ALLOWANCE	5-01-02-030	544,375.00	
CLOTHING / UNIFORM ALLOWANCE	5-01-02-040	4,130,000.00	
SUBSISTENCE ALLOWANCE	5-01-02-050	734,012.36	
HONORARIA	5-01-02-100	1,224,873.59	
HAZARD PAY	5-01-02-110	2,289,560.45	
YEAR END BONUS	5-01-02-140	16,110,848.00	
RETIREMENT AND LIFE INSURANCE PREMIUM	5-01-03-010	12,129,006.51	
PAG-IBIG CONTRIBUTIONS	5-01-03-020	498,700.00	
PHILHEALTH CONTRIBUTIOS	5-01-03-030	1,047,756.25	
TERMINAL LEAVE BENEFITS	5-01-04-030	1,244,928.68	
TRAVELLING EXPENSES - LOCAL	5-02-01-010	620,276.16	
TRAINING EXPENSES	5-02-02-010	6,771,467.10	
OFFICE SUPPLIES EXPENSES	5-02-03-010	9,720,592.93	
ACCOUNTABLE FORMS EXPENSES	5-02-03-020	148,068.79	
WELFARE GOODS EXPENSE	5-02-03-060	2,904,175.70	
DRUGS AND MEDICINES EXPENSES	5-02-03-070	5,831,830.09	
MEDICAL, DENTAL AND LAB. SUPPLIES EXP.	5-02-03-080	4,538,741.20	
FUEL, OIL AND LUBRICANTS EXPENSES	5-02-03-090	3,563,598.40	
AGRICULTURAL AND MARINE SUPPLIES EXPENSI	5-02-03-100	230,890.00	
TEXTBOOKS & INSTRUCTIONAL MATS. EXPENSI	5-02-03-110	104,000.00	
MILITARY, POLICE AND TRAFFIC SUPPLIES EXP.	5-02-03-120	1,143,195.00	
OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	11,209,082.83	
WATER EXPENSES	5-02-04-010	825,189.76	
ELECTRICITY EXPENSES	5-02-04-020	17,419,496.10	
POSTAGE AND COURIER SERVICES	5-02-05-010	345.00	
TELEPHONE EXPENSES	5-02-05-020	1,744,842.22	
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	339,485.47	
PRIZES	5-02-06-020	105,000.00	
DESILTING AND DREDGING EXPENSES	5-02-08-020	5,911,684.01	
AUDITING SERVICES	5-02-11-020	25,171.00	
CONSULTANCY SERVICES	5-02-11-030	1,583,937.85	
OTHER PROFESSIONAL SERVICES	5-02-11-990	1,059,650.00	
ENVIRONMENT/SANITARY SERVICES	5-02-12-010	7,482,240.00	
JANITORIAL SERVICES	5-02-12-020	86,492.25	
SECURITY SERVICES	5-02-12-030	1,950,000.00	
OTHER GENERAL SERVICES	5-02-12-990	34,805,060.23	
RM - INFRAS. ASSETS	5-02-13-030	571,646.00	
RM - BUILDINGS AND STRUCTURES	5-02-13-040	1,360,461.19	
RM - MACHINERY AND EQUIPMENT	5-02-13-050	12,549.32	
RM - TRANSPORTATION EQPT.	5-02-13-060	2,207,078.71	
SUBSIDY TO OTHER FUNDS	5-02-14-060	1,501,165.41	
SUBSIDY TO SPECIAL ACCOUNTS	5-02-14-070	399,793.50	
SUBSIDIES - OTHERS	5-02-14-990	2,763,646.95	
TRANS. FOR PROJ. EQUITY SHARE/LGU COUNTERPART	5-02-15-020	38,935.00	
TAXES, DUTIES AND LICENSES	5-02-16-010	176,540.78	
FIDELITY BOND PREMIUMS	5-02-16-020	265,800.00	
INSURANCE EXPENSES	5-02-16-030	3,015,573.41	

ADVERTISING EXPENSES	5-02-99-010	1,282,579.15	
REPRESENTATION EXPENSES	5-02-99-030	2,937,730.50	
RENT EXPENSES	5-02-99-050	572,400.00	
MEMBERSHIP DUES & CONTRIBUTIONS TO ORG.	5-02-99-060	255,600.00	
SUBSCRIPTION EXPENSES	5-02-99-070	31,560.00	
DONATIONS	5-02-99-080	6,541,444.47	
OTHER MAINTENANCE & OPERATING EXPENSES	5-02-99-990	32,475,170.11	
INTEREST EXPENSES	5-03-01-020	1,078,517.00	
DEP EXP - LAND IMPROVEMENT	5-05-01-020	2,608,694.57	
DEP EXP - INFRA ASSETS	5-05-01-030	554,306.46	
DEP EXP - BLDGS AND OTHER STRUC	5-05-01-040	5,158,886.62	
DEP EXP - MACHINERY AND EQUIPMENT	5-05-01-050	14,544,150.09	
DEP EXP - TRANSPORTATION EQPT	5-05-01-060	5,632,679.60	
DEP EXP - FURNITURE AND FIXTURES	5-05-01-070	1,975,038.17	
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TOTALS		P3,117,054,712.82	P3,117,054,712.82
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CERTIFIED CORRECT:

**MARIA GISEL P. RIVERA
CITY ACCOUNTANT**