

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

	Account Code	DEBIT
CASH LOCAL TREASURY	1-01-01-010	P 4,913,247.67
CASH IN BANK - LCCA - CITY	1-01-02-010	718,107,662.27
CASH IN BANK - LC-TIME DEPOSIT	1-02-01-010	400,000,000.00
REAL PROPERTY TAX RECEIVABLE	1-03-01-020	117,736,541.45
LOANS RECEIVABLE	1-03-01-990	1,200,000.00
DUE FROM NGA'S	1-03-03-010	1,483,969.03
DUE FROM GOCC	1-03-03-020	394,433.99
DUE FROM LGU'S	1-03-03-030	18,012,239.95
DUE FROM SPECIAL ACCOUNTS	1-03-04-060	413,934.00
ADVANCES FOR OPERATING EXPENSES	1-03-05-010	300,000.00
ADVANCES TO SPECIAL DISBURSING OFFICER	1-03-05-030	3,601,487.00
ADVANCES TO OFFICERS AND EMPLOYEES	1-03-05-040	81,315.00
DUE FROM OFFICERS AND EMPLOYEES	1-03-06-020	8,481,253.12
OTHER RECEIVABLES - SEA K	1-03-06-990	6,902,984.93
WELFARE GOODS FOR DISTRIBUTION	1-04-02-020	3,361,233.50
AGRI. AND MARINE SUPPLIES - FOR DIST.	1-04-02-050	27,490.00
PROPERTY AND EQUIPMENT FOR DIST.	1-04-02-090	980,200.00
OTHER SUPPLIES AND MAT INVTY- FOR DIST.	1-04-02-990	14,839,461.49
OFFICE SUPPLIES INVENTORY - FOR CONS.	1-04-04-010	22,106,155.74
ACCOUNTABLE FORMS, PLATES AND STICKERS - FOR CONSUMPTION	1-04-04-020	1,843,088.47
DRUGS AND MEDICINES INVENTORY- FOR CONS.	1-04-04-060	2,596,035.40
MED. DENTAL & LAB SUPPLIES INVTY- FOR CONS.	1-04-04-070	1,846,221.20
FUEL,OIL AND LUBRICANTS INVENTORY-FOR CONS.	1-04-04-080	668,335.00
TEXTBOOKS AND INTRUCTIONAL MATERIALS INVTY.	1-04-04-100	8,950.00
MILITARY, POLICE & TRAFFIC SUPP. INVTY - FOR CONSUMPTION	1-04-04-110	83,520.00
CONSTRUCTION MATERIALS INVTY - FOR CONS.	1-04-04-130	2,552,326.21
OTHER SUPPLIES AND MATS. INVTY - FOR CONS.	1-04-04-990	27,225,648.47
ADVANCES TO CONTRACTORS	1-05-01-010	1,383,257.14
PREPAID INSURANCE	1-05-01-050	174,958.76
DISCOUNT ON ADVANCE PAYMENT - LAND	1-05-02-010	32,206.39
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	
ROAD NETWORKS	1-07-03-010	75,361,678.20
FLOOD CONTROL SYSTEMS	1-07-03-020	59,909,263.62
POWER SUPPLY SYSTEMS	1-07-03-050	12,159,776.26
ACCUM. DEP - POWER SUPPLY SYSTEMS	1-07-03-051	
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	
SCHOOL BUILDINGS	1-07-04-020	90,506,322.87

ACCUM. DEP - SCHOOL BUILDINGS	1-07-04-021	
HOSPITALS AND HEALTH CENTERS	1-07-04-030	31,564,572.55
ACCUM. DEP - HOSPITALS AND HEALTH CENTERS	1-07-04-031	
MARKETS	1-07-04-040	96,537,860.90
ACCUMULATED DEPRECIATION - MARKETS	1-07-04-041	
OTHER STRUCTURES	1-07-04-990	30,992,721.70
ACCUM. DEP - OTHER STRUCTURES	1-07-04-991	
OFFICE EQUIPMENT	1-07-05-020	66,851,110.46
ACCUM. DEP - OFFICE EQUIPMENT	1-07-05-021	
MACHINERY AND EQUIPMENT - ICT EQUIPMENT	1-07-05-030	78,761,320.56
ACCUM. DEP - ICT EQUIPMENT	1-07-05-031	
AGRICULTURAL, FISHERY AND FORESTRY EQPT.	1-07-05-040	5,593,000.00
ACCUM. DEP - AGRICULTURAL AND FORESTRY	1-07-05-041	
COMMUNICATION EQUIPMENT	1-07-05-070	13,358,624.99
ACCUM. DEP - COMMUNICATION EQUIPMENT	1-07-05-071	
CONSTRUCTION AND HEAVY EQUIPMENT	1-07-05-080	115,630,053.00
ACCUM. DEP - CONST AND HEAVY EQUIPMENT	1-07-05-081	
DISASTER RESPONSE AND RESCUE EQUIPMENT	1-07-05-090	2,701,550.00
ACCUM. DEP - DISASTER RESP. AND RESCUE EQPT.	1-07-05-091	
MILITARY, POLICE AND SECURITY EQUIPMENT	1-07-05-100	1,934,760.00
ACCUM. DEP - MILITARY, POLICE AND SEC. EQPT.	1-07-05-101	
MEDICAL, DENTAL AND LAB. EQUIPMENT	1-07-05-110	13,463,901.96
ACCUM. DEP - MEDICAL EQPT	1-07-05-111	
PRINTING EQUIPMENT	1-07-05-120	1,187,749.00
ACCUM. DEP - PRINTING EQUIPMENT	1-07-05-121	
SPORTS EQUIPMENT	1-07-05-130	192,675.00
ACCUM. DEP - SPORTS EQUIPMENT	1-07-05-131	
TECHNICAL AND SCIENTIFIC EQUIPMENT	1-07-05-140	12,170,366.00
ACCUM. DEP - TECHNICAL & SCIENTIFIC EQUIPMENT	1-07-05-141	
OTHER MACHINERY AND EQUIPMENT	1-07-05-990	45,176,172.66
ACCUM. DEP - OTHER MACHINERY AND EQUIPMENT	1-07-05-991	
MOTOR VEHICLES	1-07-06-010	133,771,188.69
ACCUM DEP. - MOTOR VEHICLES	1-07-06-011	
WATERCRAFTS	1-07-06-040	4,273,920.00
ACCUM. DEP. - WATERCRAFTS	1-07-06-041	
OTHER TRANSPORTATION EQUIPMENT	1-07-06-990	125,000.00
ACCUM. DEP - OTHER TRANSPORTATION EQPT.	1-07-06-991	
FURNITURE AND FIXTURES	1-07-07-010	43,941,714.52
ACCUM. DEP - FURNITURES AND FIXTURES	1-07-07-011	
BOOKS	1-07-07-020	5,178,285.95
ACCUM. DEP - BOOKS	1-07-07-021	
LEASED ASSETS IMPROVEMENTS, BUILDINGS	1-07-09-020	591,637.84
CIP - INFRASTRUCTURE ASSETS	1-07-10-020	42,930,734.81
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	
BREEDING STOCKS	1-08-01-010	209,895.00
COMPUTER SOFTWARE	1-09-01-020	497,952.00
ACCOUNTS PAYABLE	2-01-01-010	
DUE TO OFFICERS AND EMPLOYEES	2-01-01-020	
LOANS PAYABLE - DOMESTIC	2-01-02-040	
DUE TO BIR - CREDITOR	2-02-01-010	
DUE TO GSIS - LIFE AND RETIREMENT PREMIUM	2-02-01-020	

DUE TO PAGIBIG - PREMIUMS	2-02-01-030	
DUE TO PHILHEALTH	2-02-01-040	
DUE TO NGAS - PRIORITY DEV. PROGRAM	2-02-01-050	
DUE TO GOCC- SSS	2-02-01-060	
DUE TO LGUs - RPT BARANGAY SHARE	2-02-01-070	
DUE TO SPECIAL ACCOUNTS	2-03-01-020	
GUARANTY/SECURITY DEPOSITS PAYABLE	2-04-01-040	
DEFERRED REAL PROPERTY TAX INCOME	2-05-01-010	
OTHER DEFERRED CREDITS	2-05-01-990	
OTHER PROVISIONS	2-06-01-990	
OTHER PAYABLES	2-99-99-990	
GOVERNMENT EQUITY	3-01-01-010	
PRIOR PERIOD ADJUSTMENT	3-01-01-020	16,434,061.18
PROFESSIONAL TAX	4-01-01-020	
COMMUNITY TAX - INDIVIDUAL	4-01-01-050	
REAL PROPERTY TAX - LAND	4-01-02-040	
DISCOUNT ON RPT	4-01-02-041	16,075,791.64
REAL PROPERTY TRANSFER TAX	4-01-02-080	
BUSINESS TAX - WHOLESALER, DISTRIBUTORS, ETC.	4-01-03-030	
TAX ON DELIVERY TRUCKS AND VANS	4-01-03-050	
AMUSEMENT TAX - CINEMA	4-01-03-060	
FRANCHISE TAX	4-01-03-070	
PRINTING AND PUBLICATION TAX	4-01-03-080	
TAX REVENUE - F&P- TAXES ON IND. & CORP.	4-01-05-010	
TAX REVENUE - F&P - PROPERTY TAXES - RPT	4-01-05-020	
TAX REVENUE - F&P- TAXES ON GOODS AND SERVICES	4-01-05-030	
SHARE FROM INTERNAL REVENUE ALLOTMENT	4-01-06-010	
PERMIT FEES	4-02-01-010	
REGISTRATION FEES	4-02-01-020	
REGISTRATION PLATES, TAGS AND STICKER FEES	4-02-01-030	
CLEARANCE AND CERTIFICATION FEES	4-02-01-040	
SUPERVISION AND REGULATION ENFORCEMENT FEES	4-02-01-070-	
INSPECTION FEES	4-02-01-100	
OCCUPATION FEES	4-02-01-140	
FEES FOR SEALING AND LIC. OF WEIGHTS AND MEAS.	4-02-01-160	
OTHER SERVICE INCOME	4-02-01-990	
SCHOOL FEES	4-02-02-010	
PARKING FEES	4-02-02-120	
RECEIPTS FROM MARKET OPERATIONS	4-02-02-140	
RECEIPT FROM SLAUGHTERHOUSE OPERATIONS	4-02-02-150	
RECEIPTS FROM CEMETERY OPERATIONS	4-02-02-160	
GARBAGE FEES	4-02-02-190	
HOSPITAL FEES	4-02-02-200	
INTEREST INCOME	4-02-02-220	
SHARE IN THE PROFIT OF JOINT VENTURE	4-02-02-260	
FINES AND PENALTIES - BUSINESS INCOME	4-02-02-980	
OTHER BUSINESS INCOME	4-02-02-990	
SUBSIDY FROM SPECIAL ACCOUNTS	4-03-01-050	
TRANSFERS FR. GEN. FUND OF LGU COUNTERPART/EQUITY SHARE	4-03-02-010	
TRANSFERS FROM GENERAL FUND OF UNSPENT DRRMF	4-03-02-020	
SHARE FROM PCSO	4-04-01-020	
GRANTS AND DONATIONS IN CASH	4-04-02-010	
GRANTS AND DONATIONS IN KIND	4-04-02-020	

MISCELLANEOUS INCOME	4-06-01-010	
SALE OF GARNISHED /CONFISCATED/ ABANDONED/SEIZED GOODS AND P	4-07-01-010	
SALARIES AND WAGES - REGULAR	5-01-01-010	113,666,474.37
SALARIES AND WAGES - CASUAL/CONTRACTUAL	5-01-01-020	31,136,487.22
PERSONNEL ECONOMIC RELIEF ALLOWANCE	5-01-02-010	14,977,206.05
REPRESENTATION ALLOWANCE	5-01-02-020	2,057,000.00
TRANSPORTATION ALLOWANCE	5-01-02-030	924,375.00
CLOTHING / UNIFORM ALLOWANCE	5-01-02-040	4,210,000.00
SUBSISTENCE ALLOWANCE	5-01-02-050	1,290,937.36
HONORARIA	5-01-02-100	923,878.51
HAZARD PAY	5-01-02-110	4,072,668.70
YEAR END BONUS	5-01-02-140	16,110,848.00
RETIREMENT AND LIFE INSURANCE PREMIUMS - SIC	5-01-03-010	18,109,748.61
PAG-IBIG CONTRIBUTIONS	5-01-03-020	744,200.00
PHILHEALTH CONTRIBUTIOS	5-01-03-030	1,564,375.00
TERMINAL LEAVE BENEFITS	5-01-04-030	3,233,417.74
OTHER PERSONNEL BENEFITS	5-01-04-990	4,187,176.09
TRAVELLING EXPENSES	5-02-01-010	914,608.11
TRAINING EXPENSES	5-02-02-010	9,213,825.10
SCHOLARSHIP EXPENSES	5-02-02-020	3,549,000.00
OFFICE SUPPLIES EXPENSES	5-02-03-010	20,564,302.11
ACCOUNTABLE FORMS EXPENSES	5-02-03-020	203,572.04
WELFARE GOODS EXPENSE	5-02-03-060	2,904,175.70
DRUGS AND MEDICINES EXPENSES	5-02-03-070	7,009,997.59
MEDICAL, DENTAL AND LABORATORY SUPPLIES EXPENSES	5-02-03-080	6,179,463.60
FUEL, OIL AND LUBRICANTS EXPENSES	5-02-03-090	5,752,086.36
AGRICULTURAL AND MARINE SUPPLIES EXPENSE	5-02-03-100	2,043,905.00
TEXTBOOKS AND INTRUCTIONAL MATERIALS EXPENSES	5-02-03-110	252,375.00
MILITARY, POLICE AND TRAFFIC SUPPLIES EXPENSES	5-02-03-120	1,143,195.00
OTHER SUPPLIES AND MATERIALS EXPENSES	5-02-03-990	30,528,025.27
WATER EXPENSES	5-02-04-010	1,376,967.26
ELECTRICITY EXPENSES	5-02-04-020	25,155,971.06
POSTAGE AND COURIER SERVICES	5-02-05-010	3,385.00
TELEPHONE EXPENSES	5-02-05-020	2,473,076.62
INTERNET SUBSCRIPTION EXPENSES	5-02-05-030	601,949.77
AWARDS/REWARDS EXPENSES	5-02-06-010	393,000.00
PRIZES	5-02-06-020	105,000.00
DESILTING AND DREDGING EXPENSES	5-02-08-020	5,911,684.01
CONFIDENTIAL EXPENSES	5-02-10-010	2,500,000.00
AUDITING SERVICES	5-02-11-020	102,859.00
CONSULTANCY SERVICES	5-02-11-030	3,090,494.65
OTHER PROFESSIONAL SERVICES	5-02-11-990	2,016,716.67
ENVIRONMENT/SANITARY SERVICES	5-02-12-010	11,675,520.00
JANITORIAL SERVICES	5-02-12-020	143,465.89
SECURITY SERVICES	5-02-12-030	2,690,946.59
OTHER GENERAL SERVICES	5-02-12-990	54,941,312.94
RM - INFRASTRUCTURE ASSETS - POWER SUPPLY SYSTEMS	5-02-13-030	1,286,523.00
RM - BUILDINGS AND STRUCTURES - BUILDINGS	5-02-13-040	1,360,461.19
RM - MACHINERY AND EQUIPMENT - OFFICE EQUIPMENT	5-02-13-050	160,142.32
RM - TRANSPORTATION EQUIPMENT - MOTOR VEHICLES	5-02-13-060	4,341,823.68
SUBSIDY TO OTHER FUNDS	5-02-14-060	1,501,165.41
SUBSIDY TO SPECIAL ACCOUNTS	5-02-14-070	700,527.50
SUBSIDIES - OTHERS	5-02-14-990	4,665,515.76

TRANSFER FOR PROJECT EQUITY SHARE/LGU COUNTERPART	5-02-15-020	38,935.00
TAXES, DUTIES AND LICENSES	5-02-16-010	369,061.62
FIDELITY BOND PREMIUMS	5-02-16-020	487,725.00
INSURANCE EXPENSES	5-02-16-030	3,880,784.53
ADVERTISING EXPENSES	5-02-99-010	3,542,264.15
PRINTING AND PUBLICATION EXPENSES	5-02-99-020	63,000.00
REPRESENTATION EXPENSES	5-02-99-030	8,113,867.15
RENT EXPENSES	5-02-99-050	1,455,328.56
MEMBERSHIP DUES & CONTRIBUTIONS TO ORGANIZATIONS	5-02-99-060	258,600.00
SUBSCRIPTION EXPENSES	5-02-99-070	74,364.00
DONATIONS	5-02-99-080	10,784,474.87
OTHER MAINTTENANCE & OPERATING EXPENSES	5-02-99-990	65,089,574.05
INTEREST EXPENSES	5-03-01-020	1,752,066.61
OTHER FINANCIAL CHARGES	5-03-01-990	8,700.00
DEP EXP - LAND IMPROVEMENT(OTHER LAND IMP)	5-05-01-020	3,893,255.56
DEP EXP - INFRA ASSETS - POWER SUPPLY SYSTEM	5-05-01-030	831,459.69
DEP EXP - BLDGS AND OTHER STRUCTURES	5-05-01-040	8,576,329.60
DEP EXP - MACHINERY AND EQUIPMENT - OFFICE EQUIPMENT	5-05-01-050	21,853,714.73
DEP EXP - TRANSPORTATION EQUIPMENT	5-05-01-060	8,461,280.46
DEP EXP - FURNITURE, FIXTURES AND BOOKS - FURNITURE AND F	5-05-01-070	2,949,648.12
OTHER LOSSES	5-05-04-990	39,980.00

TOTAL

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CERTIFIED CORRE

MARIA GISEL P. RI
CITY ACCOUNTA

CREDIT

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