

**TRIAL BALANCE
GENERAL FUND**
For the period ended March 31, 2016

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 1,844,462.99	
Cash in Bank - Local Currency, Current Account	1-01-02-010	517,977,104.62	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	1,400,127.55	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	372,345,639.27	
Investment in Stocks	1-02-04-010	21,200.00	
Real Property Tax Receivable	1-03-01-020	121,365,430.36	
Due from Other Funds	1-03-04-050	7,750.70	
Advances for Payroll	1-03-05-020	19,451,211.94	
Advances to Special Disbursing Officer	1-03-05-030	540,500.00	
Advances to Officers and Employees	1-03-05-040	663,057.88	
Due from Officers and Employees	1-03-06-020	4,068,754.90	
Due from Non-Government Organizations/Peoples's Organizations	1-03-06-030	17,559.01	
Land	1-07-01-010	181,944,410.14	
Other Land Improvements	1-07-02-990	34,306,211.36	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		P 9,312,507.10
Road Networks	1-07-03-010	23,769,556.64	
Flood Control System	1-07-03-020	658,089.77	
Water Supply Systems	1-07-03-040	1,487,989.34	
Power Supply Systems	1-07-03-050	3,137,512.51	
Parks, Plazas and Monuments	1-07-03-090	766,797.72	
Other Infrastructure Assets	1-07-03-990	8,088,585.53	
Buildings	1-07-04-010	189,157,973.91	
Accumulated Depreciation - Buildings	1-07-04-011		10,909,900.00
School Building	1-07-04-020	14,481,559.08	
Accumulated Depreciation - School Buildings	1-07-04-021		1,845,741.00
Hospitals and Health Centers	1-07-04-030	11,952,511.99	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		1,850,895.00
Markets	1-07-04-040	74,867,612.45	
Accumulated Depreciations - Markets	1-07-04-041		12,115,863.00
Slaughterhouses	1-07-04-050	46,197,304.09	
Accumulated Depreciation - Slaughterhouses	1-07-04-051		9,655,030.00
Other Structures	1-07-04-990	129,946,425.07	
Accumulated Depreciation - Other Structures	1-07-04-991		19,436,116.00
Office Equipment	1-07-05-020	3,159,825.37	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,418,255.43

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Information and Communication Technology Equipment	1-07-05-030	47,973,387.76	
Accumulated Depreciation - Information and Communication	1-07-05-031		19,240,972.04
Communication Equipment	1-07-05-070	11,179,228.00	
Accumulated Depreciation - Communication Equipment	1-07-05-071		3,203,237.00
Construction and Heavy Equipment	1-07-05-080	1,448,000.00	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081		1,332,630.00
Disaster Response and Rescue Equipment	1-07-05-090	4,396,850.33	
Accumulated Depreciation - Disaster Response and Rescue	1-07-05-091		506,305.00
Medical Equipment	1-07-05-110	5,728,945.08	
Accumulated Depreciation - Medical Equipment	1-07-05-111		1,869,148.50
Sports Equipment	1-07-05-130	1,498,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		134,820.00
Technical and Scientific Equipment	1-07-05-140	451,526.70	
Other Machinery and Equipment	1-07-05-990	46,519,564.85	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		11,292,295.10
Motor Vehicles	1-07-06-010	109,096,279.00	
Accumulated Depreciation - Motor Vehicles	1-07-06-011		45,305,532.00
Watercrafts	1-07-06-040	1,015,000.00	
Accumulated Depreciation - Watercrafts	1-07-06-041		198,450.00
Other Transportation Equipment	1-07-06-990	9,791,000.00	
Accumulated Depreciation - Other Transportation Equipment	1-07-06-991		23,400.00
Furniture and Fixtures	1-07-07-010	42,489,117.41	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		6,683,703.67
Books	1-07-07-020	2,611,145.18	
Accumulated Depreciation - Books	1-07-07-021		1,936,432.63
Construction in Progress - Infrastructure Assets	1-07-10-020	45,292,971.04	
Construction in Progress - Building and Other Structures	1-07-10-030	13,672,907.13	
Other Property, Plant and Equipment	1-07-99-990	31,970,783.18	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		8,381,385.00
Accounts Payable	2-01-01-010		59,212,150.94
Due to Officers and Employees	2-01-01-020		2,955,713.71
Loans Payable - Domestic	2-01-02-040		42,636,100.31
Due to BIR	2-02-01-010		6,812,291.90
Due to GSIS	2-02-01-020		4,557,364.88
Due to PAG-IBIG	2-02-01-030		891,678.90

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Due to PHILHEALTH	2-02-01-040		299,125.00
Due to Other NGAs	2-02-01-050		9,944,349.88
Due to Other GOCCs	2-02-01-060		124,791.08
Due to LGU's	2-02-01-070		24,315,900.64
Due to Other Funds	2-03-01-010		9,372,227.71
Guaranty/ Security Deposits Payable	2-04-01-040		4,258,598.20
Deferred Real Property Tax	2-05-01-010		121,365,430.36
Other Deferred Credits	2-05-01-990		2,477,572.60
Other Payables	2-99-99-990		8,740,369.91
Government Equity	3-01-01-010		1,290,514,452.34
Prior Period Adjustment	3-01-01-020		4,130,344.03
Professional Tax	4-01-01-020		315,300.00
Community Tax	4-01-01-050		5,829,044.15
Real Property Tax - Basic	4-01-02-040		73,518,411.43
Discount on Real Property Tax - Basic	4-01-02-041	13,352,965.56	
Real Property Transfer Tax	4-01-02-080		41,668,512.19
Business Tax	4-01-03-030		166,420,919.76
Amusement Tax	4-01-03-060		354,582.17
Franchise Tax	4-01-03-070		3,591,598.03
Tax Revenue - Fines and Penalties - Taxes on Individual and	4-01-05-010		12,622.50
Tax Revenue - Fines and Penalties - Taxes on Good and Services	4-01-05-030		640,936.93
Share from Internal Revenue Collections	4-01-06-010		167,670,690.00
Permit Fees	4-02-01-010		47,194,476.80
Clearance and Certification Fees	4-02-01-040		1,582,659.00
Inspection Fees	4-02-01-100		3,286,099.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		70,050.00
Fines and Penalties - Service Income	4-02-01-980		23,500.00
Other Service Income	4-02-01-990		1,316,540.00
School Fees	4-02-02-010		256,930.00
Rent Income	4-02-02-050		307,758.00
Receipt from Market Operation	4-02-02-140		11,299,995.23
Receipts from Slaughterhouse Operation	4-02-02-150		1,242,354.17
Receipts from Cemetery Operation	4-02-02-160		257,320.00
Garbage Fees	4-02-02-190		5,811,195.11
Hospital Fees	4-02-02-200		3,065,070.00

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Interest Income	4-02-02-220		2,918,400.42
Fine and Penalties - Business Income	4-02-02-980		37,151.39
Other Business Income	4-02-02-990		141,970.00
Miscellaneous Income	4-06-01-010		79,390.00
Salaries and Wages - Regular	5-01-01-010	35,258,920.29	
Salaries and Wages - Casual/Contractual	5-01-01-020	1,934,842.68	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	4,044,863.62	
Representation Allowance (RA)	5-01-02-020	821,100.00	
Transportation Allowance (TA)	5-01-02-030	187,500.00	
Clothing/Uniform Allowance	5-01-02-040	3,135,000.00	
Subsistence Allowance	5-01-02-050	391,500.00	
Laundry Allowance	5-01-02-060	34,650.00	
Honoraria	5-01-02-100	203,800.00	
Hazard Pay	5-01-02-110	1,202,091.15	
Overtime and Night Pay	5-01-02-130	1,284,963.94	
Other Bonuses and Allowances	5-01-02-990	10,000.00	
Life and Retirement Insurance Contributions	5-01-03-010	4,415,377.94	
PAG-IBIG Contributions	5-01-03-020	735,301.93	
PHILHEALTH Contributions	5-01-03-030	416,225.00	
Employees Compensation Insurance Premiums	5-01-03-040	199,436.14	
Other Personnel Benefits	5-01-04-990	1,373,959.87	
Traveling Expenses - Local	5-02-01-010	403,513.28	
Training Expenses	5-02-02-010	1,748,016.47	
Office Supplies Expenses	5-02-03-010	61,539.25	
Accountable Forms Expenses	5-02-03-020	1,980,350.00	
Food Supplies Expenses	5-02-03-050	720,770.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	2,962,925.87	
Other Supplies and Materials Expenses	5-02-03-990	1,596,263.50	
Water Expenses	5-02-04-010	298,201.22	
Electricity Expenses	5-02-04-020	2,913,176.70	
Telephone Expenses	5-02-05-020	769,133.75	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	3,278.00	
Extraordinary and Miscellaneous Expenses	5-02-10-010	7,500,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	200,000.00	
Other Professional Services	5-02-11-990	14,118,122.98	

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Environment/Sanitary Services	5-02-12-010	14,020,000.00	
Janitorial Services	5-02-12-020	2,297,990.57	
Security Services	5-02-12-030	7,795,152.25	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	8,077,251.65	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	7,578,741.36	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	3,000.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	304,145.43	
Taxes, Duties and Licenses	5-02-16-010	47,979.02	
Fidelity Bond Premiums	5-02-16-020	221,437.50	
Insurance Expenses	5-02-16-030	235,841.39	
Advertising Expenses	5-02-99-010	60,000.00	
Printing and Publication Expenses	5-02-99-020	96,000.00	
Representation Expenses	5-02-99-030	295,270.00	
Rent Expenses	5-02-99-050	224,296.42	
Membership Dues and Contributions to Organizations	5-02-99-060	43,600.00	
Subscriptions Expenses	5-02-99-070	28,324.00	
Donations	5-02-99-080	10,856,955.34	
Other Maintenance and Operating Expenses	5-02-99-990	2,203,892.41	
Interest Expense	5-03-01-020	747,020.81	
TOTAL >>>		P 2,298,174,557.14	P 2,298,174,557.14

PREPARED BY:

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CERTIFIED CORRECT:

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