

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE**  
**GENERAL FUND**  
For the period ended March 31, 2017

Page 1

ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 3,325,508.49	
Cash in Bank - Local Currency, Current Account	1-01-02-010	587,386,033.31	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	1,401,547.79	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	528,074,767.71	
Investment in Stocks	1-02-04-010	21,200.00	
Real Property Tax Receivable	1-03-01-020	92,050,313.96	
Advances for Payroll	1-03-05-020	7,868,308.11	
Advances to Special Disbursing Officer	1-03-05-030	8,331,614.66	
Advances to Officers and Employees	1-03-05-040	258,902.12	
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	
Accountable Forms, Plates and Stickers Inventory	1-04-04-020	4,864,478.75	
Land	1-07-01-010	215,825,410.14	
Other Land Improvements	1-07-02-990	34,306,211.36	
Accumulated Depreciation - Other Land Improvements	1-07-02-991		P 10,875,732.10
Road Networks	1-07-03-010	61,491,815.89	
Flood Control System	1-07-03-020	24,098,627.22	
Water Supply Systems	1-07-03-040	12,372,278.31	
Parks, Plazas and Monuments	1-07-03-090	4,971,845.86	
Other Infrastructure Assets	1-07-03-990	64,046,381.93	
Buildings	1-07-04-010	192,768,112.42	
Accumulated Depreciation - Buildings	1-07-04-011		12,641,421.94
School Building	1-07-04-020	14,481,559.08	
Accumulated Depreciation - School Buildings	1-07-04-021		2,236,697.39
Hospitals and Health Centers	1-07-04-030	16,134,220.48	
Accumulated Depreciation - Hospitals and Health Centers	1-07-04-031		2,232,790.60
Markets	1-07-04-040	75,127,334.05	
Accumulated Depreciations - Markets	1-07-04-041		15,694,929.00
Slaughterhouses	1-07-04-050	45,937,582.49	
Accumulated Depreciation - Slaughterhouses	1-07-04-051		9,542,544.00
Other Structures	1-07-04-990	194,137,199.65	
Accumulated Depreciation - Other Structures	1-07-04-991		34,190,488.14
Office Equipment	1-07-05-020	3,553,249.97	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,590,262.42
Information and Communication Technology Equipment	1-07-05-030	50,938,665.76	

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE  
GENERAL FUND**  
For the period ended March 31, 2017

Page 2

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Accumulated Depreciation - Information and Communication Communication Equipment	1-07-05-031 1-07-05-070		22,228,395.06
Accumulated Depreciation - Communication Equipment	1-07-05-071	11,599,338.00	4,126,837.00
Construction and Heavy Equipment	1-07-05-080	2,586,000.00	
Accumulated Depreciation - Construction and Heavy Equipment	1-07-05-081		1,440,740.00
Disaster Response and Recue Equipment	1-07-05-090	19,061,489.33	
Accumulated Depreciation - Disaster Response and Recue	1-07-05-091		2,710,065.01
Military, Police and Security Equipment	1-07-05-100	3,053,030.00	
Medical Equipment	1-07-05-110	6,143,145.08	
Accumulated Depreciation - Medical Equipment	1-07-05-111		2,279,766.50
Sports Equipment	1-07-05-130	1,498,000.00	
Accumulated Depreciation - Sports Equipment	1-07-05-131		269,640.00
Technical and Scientific Equipment	1-07-05-140	451,526.70	
Other Machinery and Equipment	1-07-05-990	62,925,708.44	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		15,173,803.75
Motor Vehicles	1-07-06-010	122,495,929.00	
Accumulated Depreciation - Motor Vehicles	1-07-06-011		54,687,937.71
Watercrafts	1-07-06-040	1,015,000.00	
Accumulated Depreciation - Watercrafts	1-07-06-041		226,800.00
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	52,284,465.69	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		8,715,605.86
Books	1-07-07-020	2,611,145.18	
Accumulated Depreciation - Books	1-07-07-021		2,009,748.32
Construction in Progress - Infrastructure Assets	1-07-10-020	23,460,997.07	
Construction in Progress - Building and Other Structures	1-07-10-030	25,191,176.23	
Other Property, Plant and Equipment	1-07-99-990	5,200,575.28	
Accumulated Depreciation - Other Property, Plant and Equipment	1-07-99-991		469,260.00
Computer Software	1-09-01-020	6,271,200.00	
Accounts Payable	2-01-01-010		75,554,543.08
Due to Officers and Employees	2-01-01-020		2,204,972.09
Leave Benefits Payable	2-01-01-110		1,750,396.25
Retirement Gratuity Payable	2-01-01-120		2,750,093.04
Loans Payable - Domestic	2-01-02-040		38,016,137.33

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE  
GENERAL FUND**  
For the period ended March 31, 2017

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Due to BIR	2-02-01-010		3,735,557.63
Due to GSIS	2-02-01-020		4,735,268.66
Due to PAG-IBIG	2-02-01-030		814,081.49
Due to PHILHEALTH	2-02-01-040		307,750.00
Due to Other NGAs	2-02-01-050		2,313,295.09
Due to Other GOCCs	2-02-01-060		124,791.08
Due to LGU's	2-02-01-070		26,134,401.37
Guaranty/ Security Deposits Payable	2-04-01-040		4,320,563.22
Deferred Real Property Tax	2-05-01-010		92,050,313.96
Other Deferred Credits	2-05-01-990		1,505,045.01
Other Payables	2-99-99-990		12,348,791.99
Government Equity	3-01-01-010		1,670,491,635.14
Prior Period Adjustment	3-01-01-020		10,332,026.26
Professional Tax	4-01-01-020		338,255.00
Community Tax	4-01-01-050		8,396,915.38
Real Property Tax - Basic	4-01-02-040		78,757,649.17
Discount on Real Property Tax - Basic	4-01-02-041	14,919,745.13	
Real Property Transfer Tax	4-01-02-080		12,666,916.37
Business Tax	4-01-03-030		193,607,731.53
Amusement Tax	4-01-03-060		250,256.66
Franchise Tax	4-01-03-070		3,645,316.55
Tax Revenue - Fines and Penalties - Taxes on Individual and	4-01-05-010		17,060.00
Tax Revenue - Fines and Penalties - Taxes on Good and Services	4-01-05-030		3,991,592.70
Share from Internal Revenue Collections	4-01-06-010		214,902,903.00
Permit Fees	4-02-01-010		54,947,126.94
Registration Fees	4-02-01-020		47,000.00
Clearance and Certification Fees	4-02-01-040		3,132,509.40
Inspection Fees	4-02-01-100		6,172,943.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		35,850.00
Fines and Penalties - Service Income	4-02-01-980		17,700.00
Other Service Income	4-02-01-990		1,649,535.00
School Fees	4-02-02-010		258,720.00
Rent Income	4-02-02-050		339,490.00
Receipt from Market Operation	4-02-02-140		11,433,098.14
Receipts from Slaughterhouse Operation	4-02-02-150		1,815,077.65

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE**  
**GENERAL FUND**  
For the period ended March 31, 2017

Page 4

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Receipts from Cemetery Operation	4-02-02-160		369,600.00
Garbage Fees	4-02-02-190		6,484,755.37
Interest Income	4-02-02-220		3,067,692.54
Fine and Penalties - Business Income	4-02-02-980		47,301.55
Other Business Income	4-02-02-990		53,090.00
Miscellaneous Income	4-06-01-010		104,282.01
Salaries and Wages - Regular	5-01-01-010	41,862,506.45	
Salaries and Wages - Casual/Contractual	5-01-01-020	2,426,641.82	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	4,166,000.00	
Representation Allowance (RA)	5-01-02-020	843,600.00	
Transportation Allowance (TA)	5-01-02-030	180,000.00	
Clothing/Uniform Allowance	5-01-02-040	3,440,000.00	
Subsistence Allowance	5-01-02-050	387,000.00	
Laundry Allowance	5-01-02-060	35,100.00	
Honoraria	5-01-02-100	248,800.00	
Hazard Pay	5-01-02-110	1,287,106.20	
Overtime and Night Pay	5-01-02-130	1,994,125.19	
Life and Retirement Insurance Contributions	5-01-03-010	5,239,211.46	
PAG-IBIG Contributions	5-01-03-020	872,799.82	
PHILHEALTH Contributions	5-01-03-030	460,475.00	
Employees Compensation Insurance Premiums	5-01-03-040	206,885.75	
Traveling Expenses - Local	5-02-01-010	317,012.12	
Training Expenses	5-02-02-010	735,271.72	
Scholarship Grants/Expenses	5-02-02-020	1,200,256.07	
Office Supplies Expenses	5-02-03-010	28,500.00	
Accountable Forms Expenses	5-02-03-020	884,397.75	
Animal/Zoological Supplies Expenses	5-02-03-040	21,000.00	
Fuel, Oil and Lubricants Expenses	5-02-03-090	3,432,204.58	
Other Supplies and Materials Expenses	5-02-03-990	71,000.00	
Water Expenses	5-02-04-010	141,946.49	
Electricity Expenses	5-02-04-020	5,638,915.20	
Telephone Expenses	5-02-05-020	1,032,090.65	
Internet Subscription Expenses	5-02-05-030	40,269.30	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	9,566.26	
Extraordinary and Miscellaneous Expenses	5-02-10-030	258,000.00	

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE**  
**GENERAL FUND**  
For the period ended March 31, 2017

Page 5

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Other Professional Services	5-02-11-990	1,236,663.55	
Environment/Sanitary Services	5-02-12-010	15,692,000.00	
Janitorial Services	5-02-12-020	1,859,035.00	
Security Services	5-02-12-030	10,497,065.00	
Other General Services	5-02-12-990	12,716,749.40	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	6,324,248.83	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	2,487,091.62	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	265,929.82	
Taxes, Duties and Licenses	5-02-16-010	157,133.62	
Fidelity Bond Premiums	5-02-16-020	144,315.00	
Insurance Expenses	5-02-16-030	286,837.89	
Printing and Publication Expenses	5-02-99-020	57,000.00	
Representation Expenses	5-02-99-030	1,065,144.71	
Rent Expenses	5-02-99-050	39,832.12	
Membership Dues and Contributions to Organizations	5-02-99-060	230,800.00	
Subscriptions Expenses	5-02-99-070	26,365.00	
Donations	5-02-99-080	7,382,747.50	
Other Maintenance and Operating Expenses	5-02-99-990	2,403,849.00	
Interest Expense	5-03-01-020	654,451.01	
<b>TOTAL &gt;&gt;&gt;</b>		<b>P 2,759,406,895.45</b>	<b>P 2,759,406,895.45</b>
<b>PREPARED BY:</b>		<b>CERTIFIED CORRECT:</b>	
<b>ANGELINA S. SARANGHILO</b> Mgt. & Audit Analyst IV		<b>ROSELIE A. PANGILINAN</b> City Accountant	