

Republic of the Philippines  
Province of Cavite  
City of Imus

**TRIAL BALANCE**  
**GENERAL FUND**  
For the period ended June 30, 2017

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ACCOUNT TITLES	ACCOUNT CODE	DEBIT	CREDIT
Cash - Local Treasury	1-01-01-010	P 1,615,529.64	
Cash in Bank - Local Currency, Current Account	1-01-02-010	580,330,217.17	
Cash in Bank - Local Currency, Savings Account	1-01-02-020	1,401,902.10	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	529,222,267.71	
Investment in Stocks	1-02-04-010	21,200.00	
Real Property Tax Receivable	1-03-01-020	79,600,905.78	
Advances for Payroll	1-03-05-020	19,921,999.45	
Advances to Special Disbursing Officer	1-03-05-030	8,303,000.00	
Advances to Officers and Employees	1-03-05-040	487,484.96	
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	4,244,982.25	
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 Nertworks	1-07-03-010	61,666,158.65	
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	93,656,538.72	
Buildings	1-07-04-010	195,948,716.37	
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	200,071,777.30	
Accumulated Depreciation - Other Structures	1-07-04-991		34,190,488.14
Office Equipment	1-07-05-020	3,778,849.97	
Accumulated Depreciation - Office Equipment	1-07-05-021		1,590,262.42
Information and Communication Technology Equipment	1-07-05-030	52,226,665.76	

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Accumulated Depreciation - Information and Communication	1-07-05-031		22,228,395.06
Communication Equipment	1-07-05-070	11,637,438.00	
Accumulated Depreciation - Communication Equipment	1-07-05-071		4,126,837.00
Construction and Heavy Equipment	1-07-05-080	21,268,500.00	
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	63,394,708.44	
Accumulated Depreciation - Other Machinery and Equipment	1-07-05-991		15,173,803.75
Motor Vehicles	1-07-06-010	126,985,254.00	
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	52,464,965.69	
Accumulated Depreciation - Furniture and Fixtures	1-07-07-011		8,715,605.85
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	23,286,654.31	
Construction in Progress - Building and Other Structures	1-07-10-030	19,081,068.28	
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		49,707,548.20
Due to Officers and Employees	2-01-01-020		2,204,972.09
Loans Payable - Domestic	2-01-02-040		36,294,629.05
Due to BIR	2-02-01-010		5,469,510.95
Due to GSIS	2-02-01-020		4,812,723.06

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Due to PAG-IBIG	2-02-01-030		822,482.95
Due to PHILHEALTH	2-02-01-040		308,300.00
Due to Other NGAs	2-02-01-050		2,100,693.58
Due to Other GOCCs	2-02-01-060		124,791.08
Due to LGU's	2-02-01-070		20,233,059.75
Due to Other Funds	2-03-01-010		57,565.27
Guaranty/ Security Deposits Payable	2-04-01-040		4,322,205.96
Deferred Real Property Tax	2-05-01-010		79,600,905.78
Other Deferred Credits	2-05-01-990		1,953,710.23
Other Payables	2-99-99-990		15,059,582.95
Government Equity	3-01-01-010		1,670,491,635.14
Prior Period Adjustment	3-01-01-020		28,885,598.43
Professional Tax	4-01-01-020		391,855.00
Community Tax	4-01-01-050		9,419,417.47
Real Property Tax - Basic	4-01-02-040		82,408,533.57
Discount on Real Property Tax - Basic	4-01-02-041	15,117,368.37	
Real Property Transfer Tax	4-01-02-080		22,154,812.59
Business Tax	4-01-03-030		227,167,152.32
Amusement Tax	4-01-03-060		447,026.55
Franchise Tax	4-01-03-070		7,214,141.82
Tax Revenue - Fines and Penalties - Taxes on Individual and	4-01-05-010		31,137.50
Tax Revenue - Fines and Penalties - Taxes on Good and Services	4-01-05-030		5,004,389.78
Share from Internal Revenue Collections	4-01-06-010		429,805,806.00
Permit Fees	4-02-01-010		73,597,312.66
Registration Fees	4-02-01-020		62,090.00
Clearance and Certification Fees	4-02-01-040		5,325,989.40
Inspection Fees	4-02-01-100		6,682,233.00
Fees for Sealing and Licensing of Weights and Measures	4-02-01-160		130,100.00
Fines and Penalties - Service Income	4-02-01-980		26,200.00
Other Service Income	4-02-01-990		3,444,435.00
School Fees	4-02-02-010		743,910.00
Rent Income	4-02-02-050		1,398,690.00
Receipt from Market Operation	4-02-02-140		18,908,737.81
Receipts from Slaughterhouse Operation	4-02-02-150		3,538,163.63
Receipts from Cemetery Operation	4-02-02-160		794,600.00

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Garbage Fees	4-02-02-190		7,296,938.15
Interest Income	4-02-02-220		4,409,213.43
Fine and Penalties - Business Income	4-02-02-980		173,212.01
Other Business Income	4-02-02-990		68,740.00
Miscellaneous Income	4-06-01-010		187,635.26
Salaries and Wages - Regular	5-01-01-010	84,166,123.34	
Salaries and Wages - Casual/Contractual	5-01-01-020	5,025,162.68	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	8,350,999.99	
Representation Allowance (RA)	5-01-02-020	1,679,700.00	
Transportation Allowance (TA)	5-01-02-030	367,500.00	
Clothing/Uniform Allowance	5-01-02-040	3,445,000.00	
Subsistence Allowance	5-01-02-050	769,000.00	
Laundry Allowance	5-01-02-060	70,200.00	
Honoraria	5-01-02-100	1,889,100.00	
Hazard Pay	5-01-02-110	2,571,543.28	
Overtime and Night Pay	5-01-02-130	3,334,979.98	
Year End Bonus	5-01-02-140	14,804,689.00	
Life and Retirement Insurance Contributions	5-01-03-010	10,926,710.93	
PAG-IBIG Contributions	5-01-03-020	1,759,070.50	
PHILHEALTH Contributions	5-01-03-030	911,687.50	
Employees Compensation Insurance Premiums	5-01-03-040	414,972.64	
Terminal Leave Benefits	5-01-04-030	1,856,590.83	
Other Personnel Benefits	5-01-04-990	6,176,814.99	
Traveling Expenses - Local	5-02-01-010	824,907.02	
Traveling Expenses - Foreign	5-02-01-020	124,096.44	
Training Expenses	5-02-02-010	3,209,240.36	
Scholarship Grants/Expenses	5-02-02-020	1,659,699.32	
Office Supplies Expenses	5-02-03-010	552,103.53	
Accountable Forms Expenses	5-02-03-020	1,503,894.25	
Animal/Zoological Supplies Expenses	5-02-03-040	96,900.00	
Food Supplies Expenses	5-02-03-050	162,000.00	
Drugs and Medicines Expenses	5-02-03-070	6,369,237.25	
Fuel, Oil and Lubricants Expenses	5-02-03-090	11,315,840.92	
Textbooks and Instructional Materials Expenses	5-02-03-110	67,924.00	
Other Supplies and Materials Expenses	5-02-03-990	2,506,903.25	

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Water Expenses	5-02-04-010	493,797.21	
Electricity Expenses	5-02-04-020	15,317,834.85	
Telephone Expenses	5-02-05-020	2,319,193.03	
Internet Subscription Expenses	5-02-05-030	100,672.50	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	20,978.19	
Prizes	5-02-06-020	195,000.00	
Confidential Expenses	5-02-10-010	7,500,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	516,000.00	
Other Professional Services	5-02-11-990	6,304,624.43	
Environment/Sanitary Services	5-02-12-010	39,230,000.00	
Janitorial Services	5-02-12-020	4,803,997.62	
Security Services	5-02-12-030	26,517,985.00	
Other General Services	5-02-12-990	34,179,355.22	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	13,895,346.51	
Repairs and Maintenance - Buildings and Other Structures	5-02-13-040	3,188,029.62	
Repairs and Maintenance - Machinery and Equipment	5-02-13-050	94,350.00	
Repairs and Maintenance - Transportation Equipment	5-02-13-060	1,399,839.62	
Taxes, Duties and Licenses	5-02-16-010	257,923.22	
Fidelity Bond Premiums	5-02-16-020	309,712.50	
Insurance Expenses	5-02-16-030	426,379.05	
Advertising Expenses	5-02-99-010	8,000.00	
Printing and Publication Expenses	5-02-99-020	707,890.00	
Representation Expenses	5-02-99-030	2,362,382.20	
Rent Expenses	5-02-99-050	1,582,734.29	
Membership Dues and Contributions to Organizations	5-02-99-060	858,300.00	
Subscriptions Expenses	5-02-99-070	68,287.00	
Donations	5-02-99-080	17,719,742.25	
Other Maintenance and Operating Expenses	5-02-99-990	9,894,244.94	
Interest Expense	5-03-01-020	1,292,413.58	

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TOTAL >>>		P 3,036,649,252.22	P 3,036,649,252.22

PREPARED BY:

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Mgt. & Audit Analyst IV

CERTIFIED CORRECT:

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