



Provincial Government of Cagayan
Consolidated - All Funds

Pre-Closing Trial Balance

As of September 30, 2016

Account Title	Revised Chart of Accounts	Debit	Credit
Cash Local Treasury	1-01-01-010	1,804.02	
Petty Cash	1-01-01-020	310,966.87	
Cash in Bank - Local Currency, Current Account	1-01-02-010	1,888,997,002.55	
Cash in Bank - Local Currency, Time Deposits	1-02-01-010	173,048,388.48	
Other Investments	1-02-05-990	5,636,000.00	
Investment in Joint Venture	1-02-06-010	10,000,000.00	
Accounts Receivable	1-03-01-010	5,610,256.59	
Loans Receivable - Local Government Units	1-03-01-060	1,921,660.61	
Loans Receivable - Others	1-03-01-990	36,473,271.72	
Due from National Government Agencies	1-03-03-010	39,424,730.85	
Due from Local Government Units	1-03-03-030	97,767,433.41	
Due from Other Funds	1-03-04-050	13,121,850.64	
Advances for Operating Expenses	1-03-05-010	436,000.00	
Advances for Payroll	1-03-05-020	419,339.65	
Advances to Special Disbursing Officer	1-03-05-030	25,860,123.13	
Advances to Officers and Employees	1-03-05-040	705,407.74	
Receivables - Disallowances/Charges	1-03-06-010	148,931.88	
Due from Non-Government Organization/People's Organization	1-03-06-030	58,000.00	
Other Receivables	1-03-06-990	12,204,158.88	
Merchandise Inventory	1-04-01-010	1,135,896.00	
Welfare Goods for Distribution	1-04-02-020	2,855,096.86	
Drugs and Medicines for Distribution	1-04-02-030	3,702,641.36	
Medical, Dental and Laboratory Supplies for Distribution	1-04-02-040	2,724,438.16	
Agricultural and Marine Supplies Inventory	1-04-02-050	4,367,840.00	
Construction Materials for Distribution	1-04-02-080	8,699,819.60	
Other Supplies and Materials for Distribution	1-04-02-990	10,875,099.84	
Office Supplies Inventory	1-04-04-010	2,428,274.22	
Accountable Forms, Plates and Stickers	1-04-04-020	1,507,274.30	
Animal/Zoological Supplies Inventory	1-04-04-040	14,324.40	
Fuel, Oil and Lubricants Inventory	1-04-04-080	2,629,270.00	
Other Supplies and Materials for Inventory	1-04-04-990	7,871,048.12	
Advances to Contractors	1-05-01-010	3,535,062.53	
Investment Property, Buildings	1-06-01-020	296,185,176.08	
Land	1-07-01-010	25,115,949.70	
Road Network	1-07-03-010	22,638,875.02	
Power Supply Systems	1-07-03-050	5,456,173.29	
Buildings	1-07-04-010	116,244,849.37	
School Buildings	1-07-04-020	12,049,572.77	
Hospitals and Health Centers	1-07-04-030	53,425,317.27	
Other Structures	1-07-04-990	707,140,143.77	
Office Equipment	1-07-05-020	12,360,258.55	
Information and Communication Technology Equipment	1-07-05-030	41,734,348.52	
Agricultural and Forestry Equipment	1-07-05-040	22,032,355.99	
Communication Equipment	1-07-05-070	13,004,835.94	
Construction and Heavy Equipment	1-07-05-080	178,168,030.28	
Disaster Response and Rescue Equipment	1-07-05-090	22,299,391.18	
Military, Police and Security Equipment	1-07-05-100	2,235,138.06	
Medical Equipment	1-07-05-110	29,366,556.44	
Sports Equipment	1-07-05-130	1,240,405.00	



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Technical and Scientific Equipment	1-07-05-140	2,260,090.80	
Other Machinery and Equipment	1-07-05-990	13,210,991.36	
Motor Vehicles	1-07-06-010	92,522,706.01	
Watercrafts	1-07-06-040	4,493,236.38	
Furniture and Fixtures	1-07-07-010	28,024,572.95	
Books	1-07-07-020	4,017,533.90	
Construction in Progress-Infrastructure Assets	1-07-10-020	19,856,082.83	
Construction in Progress-Buildings and Other Structures	1-07-10-030	20,123,003.96	
Work/Other Animals	1-07-99-010	351,175.00	
Other Property, Plant and Equipment	1-07-99-990	58,107,681.98	
Breeding Stocks	1-08-01-010	724,690.00	
Accumulated Depreciation-Investment Property, Buildings	1-06-01-021		125,297,815.50
Accumulated Depreciation-Power Supply Systems	1-07-03-051		1,440,192.42
Accumulated Depreciation-Buildings	1-07-04-011		6,829,465.73
Accumulated Depreciation-School Buildings	1-07-04-021		9,916.91
Accumulated Depreciation-Hospitals and Health Centers	1-07-04-031		14,244,669.88
Accumulated Depreciation-Other Structures	1-07-04-991		36,513,778.83
Accumulated Depreciation-Office Equipment	1-07-05-021		9,284,269.30
Accumulated Depreciation-Information and Communication Techn	1-07-05-031		25,278,884.81
Accumulated Depreciation-Agricultural and Forestry Equipment	1-07-05-041		18,330,261.05
Accumulated Depreciation-Communication Equipment	1-07-05-071		7,803,729.53
Accumulated Depreciation-Construction and Heavy Equipment	1-07-05-081		149,812,547.15
Accumulated Depreciation-Disaster Response and Rescue Equip	1-07-05-091		6,600,923.18
Accumulated Depreciation-Military, Police and Security Equipmen	1-07-05-101		989,078.16
Accumulated Depreciation-Medical Equipment	1-07-05-111		19,200,934.98
Accumulated Depreciation-Sports Equipment	1-07-05-131		759,983.96
Accumulated Depreciation-Technical and Scientific Equipment	1-07-05-141		2,189,602.01
Accumulated Depreciation-Other Machinery and Equipment	1-07-05-991		8,146,128.05
Accumulated Depreciation-Motor Vehicles	1-07-06-011		64,111,600.34
Accumulated Depreciation-Watercrafts	1-07-06-041		2,837,626.16
Accumulated Depreciation-Furniture and Fixtures	1-07-07-011		15,485,076.31
Accumulated Depreciation-Books	1-07-07-021		1,143,805.32
Accumulated Depreciation-Other Property, Plant and Equipment	1-07-99-991		33,583,542.35
Accounts Payable	2-01-01-010		1,430,351.13
Due to Officers and Employees	2-01-01-020		5,685,902.57
Loans Payable - Domestic	2-01-02-040		9,207,999.13
Due to BIR	2-02-01-010	96,556.14	470,724.19
Due to GSIS	2-02-01-020	226,076.06	65,357.54
Due to PAG-IBIG	2-02-01-030		274,201.79
Due to PHILHEALTH	2-02-01-040	812.50	80,695.84
Due to Other NGAs	2-02-01-050		35,810,811.07
Due to Other GOCCs	2-02-01-060	23,182.10	1,209.60
Due to LGUs	2-02-01-070		2,113,673.62
Due to Other Funds	2-03-01-010		11,884,602.33
Guaranty/Security Deposits Payable	2-04-01-040		14,066,906.25
Other Payables	2-99-99-990		329,395,520.37
Government Equity	3-01-01-010		2,807,582,865.71
Prior Period Adjustment	3-01-01-020	330,721,451.80	
Professional Tax	4-01-01-020		332,712.28



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Real Property Tax-Basic	4-01-02-040		19,388,494.59
Special Education Tax	4-01-02-050		26,665,203.33
Real Property Transfer Tax	4-01-02-080		3,261,731.70
Tax on Sand, Gravel and Other Quarry Products	4-01-03-040		2,276,458.29
Tax on Delivery, Trucks and Vans	4-01-03-050		2,244,156.00
Amusement Tax	4-01-03-060		49,993.90
Franchise Tax	4-01-03-070		1,672,441.63
Printing and Publication Tax	4-01-03-080		62,556.75
Share from Internal Revenue Collections (IRA)	4-01-06-010		1,349,709,705.00
Permit Fees	4-02-01-010		4,743,016.76
Clearance and Certification fees	4-02-01-040		240,550.00
Verification and Authentication Fees	4-02-01-110		719,600.00
Rent Income	4-02-02-050		9,373,296.87
Road Network Fees	4-02-02-080		21,960.00
Sales Revenue	4-02-02-180		5,477,566.54
Hospital Fees	4-02-02-200		6,577,424.40
Interest Income	4-02-02-220		2,677,873.32
Share from PCSO	4-04-01-020		194,376.92
Miscellaneous Income	4-06-01-010		1,648,701.31
Salaries and Wages - Regular	5-01-01-010	268,900,293.83	
Salaries and Wages - Casual/Contractual	5-01-01-020	15,576,240.44	
Personnel Economic Relief Allowance (PERA)	5-01-02-010	29,336,432.96	
Representation Allowance (RA)	5-01-02-020	3,249,587.50	
Transportation Allowance (TA)	5-01-02-030	1,556,044.35	
Clothing/Uniform Allowance	5-01-02-040	8,530,000.00	
Subsistence Allowance	5-01-02-050	6,549,866.73	
Laundry Allowance	5-01-02-060	616,700.00	
Quarters Allowance	5-01-02-070	118,419.00	
Honoraria	5-01-02-100	691,750.00	
Overtime and Night Pay	5-01-02-130	1,694,301.01	
Year End Bonus	5-01-02-140	32,985,858.00	
Life and Retirement Insurance Contributions	5-01-03-010	30,278,796.36	
PAG-IBIG Contributions	5-01-03-020	1,506,109.54	
PHILHEALTH Contributions	5-01-03-030	3,068,155.75	
ECC Contributions	5-01-03-040	1,233,348.60	
Retirement Gratuity	5-01-04-020	2,322,910.83	
Terminal Leave Benefits	5-01-04-030	23,704,260.73	
Other Personnel Benefits	5-01-04-990	13,567,740.10	
Travelling Expenses - Local	5-02-01-010	11,535,648.09	
Training Expenses	5-02-02-010	2,462,542.00	
Office Supplies Expenses	5-02-03-010	2,839,531.42	
Accountable Forms Expenses	5-02-03-020	215,067.00	
Animal/Zoological Supplies Expenses	5-02-03-040	296,490.00	
Food Supplies Expenses	5-02-03-050	7,079,819.03	
Drugs and Medicines Expenses	5-02-03-070	2,711,380.28	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	2,044,813.09	
Fuel, Oil and Lubricants Expenses	5-02-03-090	14,404,078.28	
Agricultural and Marine Supplies Expenses	5-02-03-100	85,955.48	
Military, Police and Traffic Supplies Expenses	5-02-03-120	27,460.00	



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Account Title	Revised Chart of Accounts	Debit	Credit
Other Supplies and Materials Expenses	5-02-03-990	401,622.85	
Water Expenses	5-02-04-010	778,287.42	
Electricity Expenses	5-02-04-020	10,014,679.90	
Postage and Courier Services	5-02-05-010	98,886.00	
Telephone Expenses	5-02-05-020	3,415,261.65	
Internet Subscription Expenses	5-02-05-030	482,214.09	
Cable, Satellite, Telegraph, and Radio Expenses	5-02-05-040	61,900.00	
Generation, Transmission and Distribution Expenses	5-02-09-010	75,961.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	164,735.95	
Legal Services	5-02-11-010	150,000.00	
Consultancy Services	5-02-11-030	404,710.00	
Security Services	5-02-12-030	4,691,684.51	
Other General Services	5-02-12-990	49,490.00	
Repairs and Maintenance - Infrastructure Assets	5-02-13-030	1,796,090.00	
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040	766,711.82	
Repairs and Maintenance-Machinery and Equipment	5-02-13-050	4,152,414.29	
Repairs and Maintenance-Transportation Equipment	5-02-13-060	5,350.00	
Repairs and Maintenance-Furniture and Fixtures	5-02-13-070	5,765.00	
Repairs and Maintenance - Other Property, Plant and Equipment	5-02-13-990	134,909.00	
Subsidy to NGA's	5-02-14-020	3,120,299.89	
Transfers for Project Equity Share/LGU Counterpart	5-02-15-020	33,569,344.57	
Taxes, Duties and Licenses	5-02-16-010	483,707.81	
Fidelity Bond Premiums	5-02-16-020	137,345.75	
Insurance Expenses	5-02-16-030	365,001.43	
Advertising Expenses	5-02-99-010	814,868.40	
Printing and Publication Expenses	5-02-99-020	316,514.00	
Representation Expenses	5-02-99-030	7,578,083.25	
Subscriptions Expenses	5-02-99-040	197,305.90	
Rent Expenses	5-02-99-050	72,440.00	
Membership Dues and Contributions to Organizations	5-02-99-060	678,400.00	
Donations	5-02-99-080	22,297,569.83	
Other Maintenance and Operating Expenses	5-02-99-990	115,632,408.19	
Cost of Sales	5-04-02-010	1,718,276.35	
Loss on Sale of Property, Plant and Equipment	5-05-04-040	1,532,000.00	
		5,205,302,472.66	5,205,302,472.66

Certified Correct:

JEANNA CONSIGNA-GARMA
Provincial Accountant