



Partido Development Administration

TRIAL BALANCE

As of December 31, 2016

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	105,417.75	
4	111	Cash in Bank - Local Currency, Current Account	12,332,231.18	
5	112	Cash in Bank - Local Currency, Savings Account	44,808,887.56	
6	121	Accounts Receivable	30,051,658.76	
7	301	Allowance for Doubtful Accounts		9,952,527.78
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	45,606.04	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	191,072.16	
17	155	Office Supplies Inventory	801,524.73	
18	156	Accountable Forms Inventory	81,193.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	651,178.01	
20	161	Gasoline, Oil and Lubricants Inventory	6,768.23	
24	165	Other Supplies Inventory	892,083.30	
25	177	Prepaid Rent	219,947.05	
26	178	Prepaid Insurance	341,189.14	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	139,460.00	
33	186	Guaranty Deposits	2,717.39	
40	201	Land	4,488,933.00	
41	202	Land Improvements	171,352.63	
42	302	Accumulated Depreciation- Land Improvements		16,530.82
43	205	Electrification, Power and Energy Structures	84,951,756.83	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,922,509.41
45	211	Office Buildings	41,211,116.37	
46	311	Accumulated Depreciation - Office Buildings		27,420,697.74
47	215	Other Structures	106,936,049.14	
48	315	Accumulated Depreciation - Other Structures		61,337,213.97
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		32,249.00
51	221	Office Equipment	8,021,883.45	
52	321	Accumulated Depreciation-Office Equipment		5,762,313.52
53	222	Furniture and Fixtures	2,024,007.30	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,422,037.38
55	223	IT Equipment and Software	13,207,894.53	
56	323	Accumulated Depreciation-IT Equipment and Software		12,190,886.86
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		18,573.02
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		809,073.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		4,818,449.05
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		90,792.81
65	233	Medical, Dental and Laboratory Equipment	2,110,679.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,502,645.89
67	240	Other Machineries and Equipment	32,581,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		27,101,696.25
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,606,189.20
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		867,063.29
73	248	Other Transportation Equipment	91,118.33	
74	348	Accumulated Depreciation-Other Transportation Equipment		84,256.59
75	250	Other Property, Plant and Equipment	449,601,496.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		158,416,577.88
78	290	Other Assets	926,122.47	
79	401	Accounts Payable		4,768,036.15
80	403	Due to Officers and Employees		929,800.04
81	411	Due to National Treasury		993,871,761.58
82	412	Due to BIR		1,200,068.71



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
83	413	Due to GSIS		369,642.00
84	414	Due to PAG-IBIG		271,529.31
85	415	Due to PHILHEALTH		59,446.51
86	416	Due to Other NGAs		21,098,493.33
87	417	Due to Other GOCCs		48,489.29
88	418	Due to LGUs		79,073.29
89	424	Due to Other Funds		607,667.91
90	426	Guaranty Deposits Payable		287,130.51
91	427	Performance/Bidders/Bail Bonds Payable		223,582.33
92	439	Other Payables		18,017.87
94	445	Loans Payable- Foreign		104,297,565.17
96	455	Other Deffered Credits		10,141.93
97	501	Government Equity		48,027,921.30
98	510	Retained Earnings	715,124,258.44	
102	634	Income from Communication Facilities		937,741.00
104	639	Income from Waterworks System		88,446,442.40
106	642	Rent income		42,080.00
107	648	Other Business Income		5,141,470.55
108	649	Fines and Penalties- Business Income		4,162,378.01
112	664	Interest Income		321,891.60
114	678	Miscellaneous Income		27,619.94
115	681	Gain/Loss on Foreign Exchange (FOREX)	3,378,774.10	
118	684	Prior Years Adjustments	5,727,868.47	
119	701	Salaries and Wages- Regular	9,924,819.89	
120	705	Salaries and Wages- Casual	1,466,388.14	
124	711	Personnel Economic Relief Allowance (PERA)	1,269,355.11	
126	713	Representation Allowance (RA)	288,000.00	
128	715	Clothing/Uniform Allowance	275,000.00	
129	717	Productivity Incentive Allowance	255,000.00	
131	720	Honoraria	330,024.98	
134	723	Overtime and Night Pay	12,151.83	
136	725	Year End Bonus	1,891,937.70	
137	731	Life Retirement Insurance Contributions	1,190,978.37	
138	732	PAG-IBIG Contributions	64,274.97	
139	733	PHILHEALTH Contributions	131,562.50	
140	734	ECC Contributions	52,059.98	
141	742	Terminal Leave Benefits	352,447.07	
142	749	Other Personnel Benefits	180,106.23	
143	751	Travelling Expenses- Local	1,602,269.51	
145	753	Training Expenses	401,835.39	
147	755	Office Supplies Expenses	606,295.86	
148	756	Accountable Forms Expenses	97,160.00	
151	760	Medical, Dental and Laboratory Supplies Expenses	1,373,069.06	
152	761	Gasoline. Oil and Lubricants Expenses	1,903,389.65	
153	765	Other Supplies Expenses	2,310,473.97	
154	766	Water Expenses	42,873.00	
155	767	Electricity Expenses	9,395,970.66	
157	771	Postage and Deliveries	2,345.00	
158	772	Telephone Expenses- Landline	67,410.80	
159	773	Telephone Expenses- Mobile	348,470.60	
160	774	Internet Expenses	37,965.10	
161	775	Cable, Satellite, Telegraph and Radio Expense	1,655.00	
162	778	Membership Dues and Contributions to Organization	500.00	
165	781	Printing and Binding Expenses	17,479.00	
166	782	Rent Expenses	351,632.63	
168	784	Transportation and Delivery Expenses	30,130.00	
174	792	Auditing Services	366,083.06	
177	795	General Services	7,083,691.95	
178	796	Janitorial Services	601,572.12	
179	797	Security Services	243,815.00	
180	799	Other Professional Services	54,875.00	
181	802	Repair and Maintenance-Land Improvements	23,220.00	




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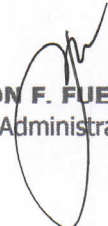
As of December 31, 2016

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
182	805	Repair and Maintenance-Electrification, Power and E	521,468.40	
183	811	Repair and Maintenance-Office Buildings	63,295.00	
184	815	Repair and Maintenance-Other Structures	49,526.00	
188	821	Repair and Maintenance-Office Equipment	56,491.00	
190	823	Repair and Maintenance-IT Equipment and Software	33,501.33	
195	840	Repair and Maintenance-Other Machineries and Equi	48,400.00	
196	841	Repair and Maintenance-Motor Vehicles	888,849.48	
199	850	Repair and Maintenance-Other Property, Plant and E	513,678.20	
214	883	Extraordinary Expenses	32,215.99	
215	884	Miscellaneous Expenses	76,422.57	
216	891	Taxes, Duties and Licenses	2,051,489.53	
217	892	Fidelity Bond Premiums	36,531.30	
218	893	Insurance Expenses	35,184.15	
219	901	Bad Debts Expenses	672,035.06	
220	902	Depreciation-Land Improvements	7,530.93	
221	905	Depreciation-Electrification, Power and Energy Struc	450,284.87	
222	911	Depreciation-Office Buildings	1,854,101.15	
223	915	Depreciation Other Structures	4,792,150.19	
225	919	Depreciation- Leasehold Improvements, Building	32,249.00	
227	921	Depreciation- Office Equipment	254,482.19	
228	922	Depreciation- Furniture and Fixtures	74,696.05	
229	923	Depreciation- IT Equipment	507,009.61	
230	924	Depreciation- Library Books	1,058.69	
231	926	Depreciation- Machineries	5,184.00	
232	929	Depreciation- Communication Equipment	727,251.35	
233	931	Depreciation- Firefighting Equipment and Accessorie	15,492.84	
234	933	Depreciation- Medical, Dental & Laboratory Equipme	46,085.06	
235	940	Depreciation- Other Machineries and Equipment	323,647.80	
236	941	Depreciation- Motor Vehicles	154,395.76	
237	944	Depreciation- Watercrafts	25,650.00	
238	948	Depreciation- Other Transportation Equipment	2,250.00	
239	950	Depreciation- Other Property, Plant and Equipment	13,304,792.31	
241	956	Other Discounts (Income from Waterworks System)	80,620.49	
247	969	Other Maintenance and Operating Expenses	507,123.97	
248	971	Bank Charges	11,160.00	
252	975	Interest Expenses	13,456,104.15	
253	979	Other Financial Charges	1,200.86	
254		TOTALS	1,669,620,274.21	1,669,620,274.21

Prepared by:


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Approved by:


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Administrator I