



Partido Development Administration

TRIAL BALANCE

As of June 30, 2017

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	240,413.59	
2	103	Cash- Disbursing Officers	109,310.00	
3	104	Petty Cash Fund	96,000.00	
4	111	Cash in Bank - Local Currency, Current Account	25,657,080.28	
5	112	Cash in Bank - Local Currency, Savings Account	30,051,944.51	
6	121	Accounts Receivable	27,879,171.13	
7	301	Allowance for Doubtful Accounts		9,952,527.78
8	123	Due from Officers and Employees	48,130.00	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	44,602.42	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	181,678.17	
17	155	Office Supplies Inventory	807,856.57	
18	156	Accountable Forms Inventory	113,257.57	
19	160	Medical, Dental and Laboratory Supplies Inventory	1,663,211.17	
20	161	Gasoline, Oil and Lubricants Inventory	606,668.38	
24	165	Other Supplies Inventory	1,449,145.34	
25	177	Prepaid Rent	342,773.15	
26	178	Prepaid Insurance	354,409.89	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	143,878.95	
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		24,241.66
43	205	Electrification, Power and Energy Structures	85,076,901.04	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		73,187,077.67
45	211	Office Buildings	41,224,616.37	
46	311	Accumulated Depreciation - Office Buildings		28,347,701.34
47	215	Other Structures	106,936,049.14	
48	315	Accumulated Depreciation - Other Structures		63,743,275.05
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		32,249.00
51	221	Office Equipment	8,154,159.45	
52	321	Accumulated Depreciation-Office Equipment		5,841,950.27
53	222	Furniture and Fixtures	1,992,007.30	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,436,084.70
55	223	IT Equipment and Software	13,373,329.53	
56	323	Accumulated Depreciation-IT Equipment and Software		12,397,143.91
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		19,069.28
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		811,665.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		5,181,602.83
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		98,539.23
65	233	Medical, Dental and Laboratory Equipment	2,110,679.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,536,060.37
67	240	Other Machineries and Equipment	32,581,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		27,290,518.59
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,690,056.72
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		879,888.29
73	248	Other Transportation Equipment	91,118.33	
74	348	Accumulated Depreciation-Other Transportation Equipment		84,819.09
75	250	Other Property, Plant and Equipment	449,754,696.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		165,160,600.32
78	290	Other Assets	926,122.47	
79	401	Accounts Payable		177,275.98



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80	403	Due to Officers and Employees		756,118.06
81	411	Due to National Treasury		1,010,809,101.10
82	412	Due to BIR		632,603.49
83	413	Due to GSIS		321,778.41
84	414	Due to PAG-IBIG		257,431.69
85	415	Due to PHILHEALTH		39,796.51
86	416	Due to Other NGAs		20,291,184.31
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		331,032.33
92	439	Other Payables		12,480.11
94	445	Loans Payable- Foreign		76,654,944.26
96	455	Other Deferred Credits		41,866.93
97	501	Government Equity		48,027,921.30
98	510	Retained Earnings	711,513,175.92	
102	634	Income from Communication Facilities		297,556.00
104	639	Income from Waterworks System		44,384,428.64
107	648	Other Business Income		2,739,700.22
108	649	Fines and Penalties- Business Income		2,230,303.89
112	664	Interest Income		197,829.03
114	678	Miscellaneous Income		20,020.35
118	684	Prior Years Adjustments	4,645,789.71	
119	701	Salaries and Wages- Regular	4,782,264.00	
120	705	Salaries and Wages- Casual	746,834.40	
124	711	Personnel Economic Relief Allowance (PERA)	623,818.72	
126	713	Representation Allowance (RA)	144,000.00	
128	715	Clothing/Uniform Allowance	250,000.00	
131	720	Honoraria	44,500.00	
136	725	Year End Bonus	922,723.00	
137	731	Life Retirement Insurance Contributions	573,871.68	
138	732	PAG-IBIG Contributions	31,500.00	
139	733	PHILHEALTH Contributions	63,025.00	
140	734	ECC Contributions	25,333.62	
141	742	Terminal Leave Benefits	72,096.20	
142	749	Other Personnel Benefits	114,315.21	
143	751	Travelling Expenses- Local	583,476.25	
145	753	Training Expenses	122,392.00	
147	755	Office Supplies Expenses	241,697.83	
148	756	Accountable Forms Expenses	44,785.77	
151	760	Medical, Dental and Laboratory Supplies Expenses	864,466.84	
152	761	Gasoline. Oil and Lubricants Expenses	721,171.61	
153	765	Other Supplies Expenses	990,094.88	
154	766	Water Expenses	11,209.00	
155	767	Electricity Expenses	3,833,215.82	
157	771	Postage and Deliveries	1,630.00	
158	772	Telephone Expenses- Landline	43,283.94	
159	773	Telephone Expenses- Mobile	144,103.75	
160	774	Internet Expenses	5,586.66	
161	775	Cable, Satellite, Telegraph and Radio Expense	1,520.00	
165	781	Printing and Binding Expenses	11,278.00	
166	782	Rent Expenses	158,108.68	
168	784	Transportation and Delivery Expenses	13,900.00	
174	792	Auditing Services	23,050.00	
177	795	General Services	3,607,205.54	
178	796	Janitorial Services	294,340.28	
179	797	Security Services	60,882.00	
180	799	Other Professional Services	12,500.00	
182	805	Repair and Maintenance-Electrification, Power and Energy S	232,684.00	
183	811	Repair and Maintenance-Office Buildings	350.00	
184	815	Repair and Maintenance-Other Structures	4,688.00	



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188	821	Repair and Maintenance-Office Equipment	19,155.00	
190	823	Repair and Maintenance-IT Equipment and Software	2,136.00	
192	829	Repair and Maintenance-Communication Equipment	450.00	
195	840	Repair and Maintenance-Other Machineries and Equipment	11,811.50	
196	841	Repair and Maintenance-Motor Vehicles	227,176.00	
199	850	Repair and Maintenance-Other Property, Plant and Equipme	89,762.00	
214	883	Extraordinary Expenses	58,517.55	
215	884	Miscellaneous Expenses	4,000.00	
216	891	Taxes, Duties and Licenses	3,866,548.75	
217	892	Fidelity Bond Premiums	6,000.02	
218	893	Insurance Expenses	16,026.68	
220	902	Depreciation-Land Improvements	7,710.84	
221	905	Depreciation-Electrification, Power and Energy Structures	264,568.26	
222	911	Depreciation-Office Buildings	927,003.60	
223	915	Depreciation Other Structures	2,406,061.08	
227	921	Depreciation- Office Equipment	95,853.85	
228	922	Depreciation- Furniture and Fixtures	28,447.32	
229	923	Depreciation- IT Equipment	206,257.05	
230	924	Depreciation- Library Books	496.26	
231	926	Depreciation- Machineries	2,592.00	
232	929	Depreciation- Communication Equipment	363,153.78	
233	931	Depreciation- Firefighting Equipment and Accessories	7,746.42	
234	933	Depreciation- Medical, Dental & Laboratory Equipment	33,414.48	
235	940	Depreciation- Other Machineries and Equipment	188,822.34	
236	941	Depreciation- Motor Vehicles	83,867.52	
237	944	Depreciation- Watercrafts	12,825.00	
238	948	Depreciation- Other Transportation Equipment	562.50	
239	950	Depreciation- Other Property, Plant and Equipment	6,744,022.44	
241	956	Other Discounts (Income from Waterworks System)	47,006.30	
247	969	Other Maintenance and Operating Expenses	109,365.20	
248	971	Bank Charges	3,500.00	
251	974	Documentary Stamp Expenses	180.00	
252	975	Interest Expenses	3,838,552.81	
254		TOTALS	1,614,960,804.73	1,614,960,804.73

Prepared by:

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Administrator I