



Partido Development Administration

TRIAL BALANCE

As of March 31, 2017

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	192,456.54	
2	103	Cash- Disbursing Officers	15,792.00	
3	104	Petty Cash Fund	96,000.00	
4	111	Cash in Bank - Local Currency, Current Account	18,476,839.59	
5	112	Cash in Bank - Local Currency, Savings Account	29,977,283.31	
6	121	Accounts Receivable	29,446,785.17	
7	301	Allowance for Doubtful Accounts		9,952,527.78
8	123	Due from Officers and Employees	42,710.00	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	44,706.04	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	182,152.61	
17	155	Office Supplies Inventory	842,840.45	
18	156	Accountable Forms Inventory	59,545.19	
19	160	Medical, Dental and Laboratory Supplies Inventory	248,815.97	
20	161	Gasoline, Oil and Lubricants Inventory	554,039.17	
24	165	Other Supplies Inventory	677,890.97	
25	177	Prepaid Rent	354,186.20	
26	178	Prepaid Insurance	348,991.10	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	142,729.00	
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		20,386.24
43	205	Electrification, Power and Energy Structures	85,076,901.04	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		73,053,008.54
45	211	Office Buildings	41,211,116.37	
46	311	Accumulated Depreciation - Office Buildings		27,884,076.27
47	215	Other Structures	106,936,049.14	
48	315	Accumulated Depreciation - Other Structures		62,540,244.51
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		32,249.00
51	221	Office Equipment	8,003,864.45	
52	321	Accumulated Depreciation-Office Equipment		5,790,648.31
53	222	Furniture and Fixtures	1,992,007.30	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,418,618.79
55	223	IT Equipment and Software	13,207,894.53	
56	323	Accumulated Depreciation-IT Equipment and Software		12,303,750.71
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		18,821.15
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		810,369.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		5,000,025.94
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		94,666.02
65	233	Medical, Dental and Laboratory Equipment	2,110,679.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,519,353.13
67	240	Other Machineries and Equipment	32,581,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		27,196,107.42
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,648,122.96
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		873,475.79
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	449,601,496.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		161,788,589.10
78	290	Other Assets	926,122.47	
79	401	Accounts Payable		1,655,120.98



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80	403	Due to Officers and Employees		756,118.34
81	411	Due to National Treasury		979,327,927.38
82	412	Due to BIR		564,180.66
83	413	Due to GSIS		317,421.61
84	414	Due to PAG-IBIG		266,341.25
85	415	Due to PHILHEALTH		56,871.51
86	416	Due to Other NGAs		20,835,671.14
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		361,032.33
92	439	Other Payables		15,325.44
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	711,513,175.92	
102	634	Income from Communication Facilities		121,488.00
104	639	Income from Waterworks System		21,001,054.76
107	648	Other Business Income		1,049,904.72
108	649	Fines and Penalties- Business Income		1,072,567.58
112	664	Interest Income		114,454.73
114	678	Miscellaneous Income		20,000.00
118	684	Prior Years Adjustments	4,589,114.71	
119	701	Salaries and Wages- Regular	2,377,632.00	
120	705	Salaries and Wages- Casual	372,785.84	
124	711	Personnel Economic Relief Allowance (PERA)	309,273.10	
126	713	Representation Allowance (RA)	72,000.00	
131	720	Honoraria	16,500.00	
137	731	Life Retirement Insurance Contributions	285,315.84	
138	732	PAG-IBIG Contributions	15,600.00	
139	733	PHILHEALTH Contributions	31,337.50	
140	734	ECC Contributions	12,531.81	
141	742	Terminal Leave Benefits	72,096.20	
142	749	Other Personnel Benefits	108,442.01	
143	751	Travelling Expenses- Local	264,685.95	
145	753	Training Expenses	7,200.00	
147	755	Office Supplies Expenses	94,633.45	
148	756	Accountable Forms Expenses	21,648.15	
151	760	Medical, Dental and Laboratory Supplies Expenses	402,362.04	
152	761	Gasoline. Oil and Lubricants Expenses	226,891.10	
153	765	Other Supplies Expenses	282,673.04	
154	766	Water Expenses	2,675.00	
155	767	Electricity Expenses	1,137,625.78	
157	771	Postage and Deliveries	280.00	
158	772	Telephone Expenses- Landline	18,682.42	
159	773	Telephone Expenses- Mobile	75,795.02	
161	775	Cable, Satelite, Telegraph and Radio Expense	1,000.00	
165	781	Printing and Binding Expenses	10,683.00	
166	782	Rent Expenses	81,478.27	
177	795	General Services	1,788,933.72	
178	796	Janitorial Services	155,334.14	
179	797	Security Services	18,300.00	
180	799	Other Professional Services	2,600.00	
182	805	Repair and Maintenance-Electrification, Power and Energy S	29,984.00	
188	821	Repair and Maintenance-Office Equipment	6,480.00	
195	840	Repair and Maintenance-Other Machineries and Equipment	4,570.00	
196	841	Repair and Maintenance-Motor Vehicles	69,025.00	
214	883	Extraordinary Expenses	36,089.20	
215	884	Miscellaneous Expenses	2,000.00	
216	891	Taxes, Duties and Licenses	469,220.90	
217	892	Fidelity Bond Premiums	6,000.02	




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218	893	Insurance Expenses	6,501.42	
220	902	Depreciation-Land Improvements	3,855.42	
221	905	Depreciation-Electrification, Power and Energy Structures	130,499.13	
222	911	Depreciation-Office Buildings	463,378.53	
223	915	Depreciation Other Structures	1,203,030.54	
227	921	Depreciation- Office Equipment	44,551.89	
228	922	Depreciation- Furniture and Fixtures	10,981.41	
229	923	Depreciation- IT Equipment	112,863.85	
230	924	Depreciation- Library Books	248.13	
231	926	Depreciation- Machineries	1,296.00	
232	929	Depreciation- Communication Equipment	181,576.89	
233	931	Depreciation- Firefighting Equipment and Accessories	3,873.21	
234	933	Depreciation- Medical, Dental & Laboratory Equipment	16,707.24	
235	940	Depreciation- Other Machineries and Equipment	94,411.17	
236	941	Depreciation- Motor Vehicles	41,933.76	
237	944	Depreciation- Watercrafts	6,412.50	
238	948	Depreciation- Other Transportation Equipment	562.50	
239	950	Depreciation- Other Property, Plant and Equipment	3,372,011.22	
241	956	Other Discounts (Income from Waterworks System)	15,732.05	
247	969	Other Maintenance and Operating Expenses	81,921.55	
251	974	Documentary Stamp Expenses	180.00	
254		TOTALS	1,580,923,329.60	1,580,923,329.60

Prepared by:


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