



**Partido Development Administration**  
**TRIAL BALANCE**  
As of September 30, 2017

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	201,755.50	
2	103	Cash- Disbursing Officers	106,430.00	
3	104	Petty Cash Fund	96,000.00	
4	111	Cash in Bank - Local Currency, Current Account	19,701,622.63	
5	112	Cash in Bank - Local Currency, Savings Account	16,813,800.31	
6	121	Accounts Receivable	28,926,964.42	
7	301	Allowance for Doubtful Accounts		834,193.13
8	123	Due from Officers and Employees	70,110.00	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	44,368.92	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	180,701.45	
17	155	Office Supplies Inventory	817,478.08	
18	156	Accountable Forms Inventory	84,290.57	
19	160	Medical, Dental and Laboratory Supplies Inventory	1,130,936.65	
20	161	Gasoline, Oil and Lubricants Inventory	514,344.40	
24	165	Other Supplies Inventory	877,841.61	
25	177	Prepaid Rent	344,403.59	
26	178	Prepaid Insurance	41,728.27	
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		28,097.08
43	205	Electrification, Power and Energy Structures	85,076,901.04	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		73,321,146.80
45	211	Office Buildings	41,224,616.37	
46	311	Accumulated Depreciation - Office Buildings		28,811,326.41
47	215	Other Structures	107,814,467.14	
48	315	Accumulated Depreciation - Other Structures		64,963,873.95
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		32,250.00
51	221	Office Equipment	8,154,159.45	
52	321	Accumulated Depreciation-Office Equipment		5,895,572.09
53	222	Furniture and Fixtures	1,992,007.30	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,456,027.54
55	223	IT Equipment and Software	13,373,329.53	
56	323	Accumulated Depreciation-IT Equipment and Software		12,482,705.73
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		19,317.41
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		812,961.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		5,363,179.72
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		101,458.88
65	233	Medical, Dental and Laboratory Equipment	2,110,679.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,552,767.61
67	240	Other Machineries and Equipment	32,620,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		27,384,929.76
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,731,990.48
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		886,300.79
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	449,923,208.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		168,522,084.60
78	290	Other Assets	926,122.47	
79	401	Accounts Payable		41,375.98





# Partido Development Administration

## TRIAL BALANCE

As of September 30, 2017

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
80	403	Due to Officers and Employees		756,022.44
81	411	Due to National Treasury		987,641,369.97
82	412	Due to BIR		570,839.68
83	413	Due to GSIS		314,825.70
84	414	Due to PAG-IBIG		255,421.33
85	415	Due to PHILHEALTH		40,971.51
86	416	Due to Other NGAs		20,569,839.31
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		251,891.83
92	439	Other Payables		20,344.76
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		436,949.00
104	639	Income from Waterworks System		69,587,115.64
106	642	Rent income		2,500.00
107	648	Other Business Income		4,041,461.87
108	649	Fines and Penalties- Business Income		3,472,255.65
112	664	Interest Income		274,168.29
114	678	Miscellaneous Income		20,020.35
118	684	Prior Years Adjustments	486,051.12	
119	701	Salaries and Wages- Regular	7,257,417.77	
120	705	Salaries and Wages- Casual	1,119,134.53	
124	711	Personnel Economic Relief Allowance (PERA)	934,191.74	
126	713	Representation Allowance (RA)	216,000.00	
128	715	Clothing/Uniform Allowance	260,000.00	
131	720	Honoraria	110,666.67	
136	725	Year End Bonus	922,723.00	
137	731	Life Retirement Insurance Contributions	868,350.10	
138	732	PAG-IBIG Contributions	47,100.00	
139	733	PHILHEALTH Contributions	95,300.00	
140	734	ECC Contributions	37,835.43	
141	742	Terminal Leave Benefits	132,094.10	
142	749	Other Personnel Benefits	210,135.92	
143	751	Travelling Expenses- Local	920,991.25	
145	753	Training Expenses	222,192.00	
147	755	Office Supplies Expenses	368,376.92	
148	756	Accountable Forms Expenses	73,752.77	
151	760	Medical, Dental and Laboratory Supplies Expenses	1,396,741.36	
152	761	Gasoline. Oil and Lubricants Expenses	1,325,727.34	
153	765	Other Supplies Expenses	1,569,835.98	
154	766	Water Expenses	18,174.00	
155	767	Electricity Expenses	6,099,479.24	
157	771	Postage and Deliveries	2,985.00	
158	772	Telephone Expenses- Landline	44,410.71	
159	773	Telephone Expenses- Mobile	224,304.30	
160	774	Internet Expenses	24,106.66	
161	775	Cable, Satellite, Telegraph and Radio Expense	2,180.00	
162	778	Membership Dues and Contributions to Organizations	2,400.00	
165	781	Printing and Binding Expenses	36,543.48	
166	782	Rent Expenses	231,173.90	
168	784	Transportation and Delivery Expenses	16,290.00	
174	792	Auditing Services	301,705.00	
177	795	General Services	5,505,828.30	
178	796	Janitorial Services	409,948.04	
179	797	Security Services	104,454.00	
180	799	Other Professional Services	13,050.00	
182	805	Repair and Maintenance-Electrification, Power and Energy S	594,219.00	






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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
183	811	Repair and Maintenance-Office Buildings	8,613.10	
184	815	Repair and Maintenance-Other Structures	4,688.00	
188	821	Repair and Maintenance-Office Equipment	46,768.50	
190	823	Repair and Maintenance-IT Equipment and Software	2,136.00	
192	829	Repair and Maintenance-Communication Equipment	11,350.00	
195	840	Repair and Maintenance-Other Machineries and Equipment	65,756.50	
196	841	Repair and Maintenance-Motor Vehicles	412,598.00	
199	850	Repair and Maintenance-Other Property, Plant and Equipme	623,982.00	
214	883	Extraordinary Expenses	72,650.88	
215	884	Miscellaneous Expenses	9,000.00	
216	891	Taxes, Duties and Licenses	4,446,705.25	
217	892	Fidelity Bond Premiums	22,250.05	
218	893	Insurance Expenses	29,474.39	
220	902	Depreciation-Land Improvements	11,566.26	
221	905	Depreciation-Electrification, Power and Energy Structures	398,637.39	
222	911	Depreciation-Office Buildings	1,390,628.67	
223	915	Depreciation Other Structures	3,624,463.93	
225	919	Depreciation- Leasehold Improvements, Building	1.00	
227	921	Depreciation- Office Equipment	149,475.67	
228	922	Depreciation- Furniture and Fixtures	48,390.16	
229	923	Depreciation- IT Equipment	291,818.87	
230	924	Depreciation- Library Books	744.39	
231	926	Depreciation- Machineries	3,888.00	
232	929	Depreciation- Communication Equipment	544,730.67	
233	931	Depreciation- Firefighting Equipment and Accessories	10,666.07	
234	933	Depreciation- Medical, Dental & Laboratory Equipment	50,121.72	
235	940	Depreciation- Other Machineries and Equipment	283,233.51	
236	941	Depreciation- Motor Vehicles	125,801.28	
237	944	Depreciation- Watercrafts	19,237.50	
238	948	Depreciation- Other Transportation Equipment	562.50	
239	950	Depreciation- Other Property, Plant and Equipment	10,106,707.72	
241	956	Other Discounts (Income from Waterworks System)	63,154.80	
245	961	Loss of Assets	19,401.90	
247	969	Other Maintenance and Operating Expenses	193,089.68	
248	971	Bank Charges	7,729.20	
251	974	Documentary Stamp Expenses	180.00	
252	975	Interest Expenses	9,410,821.68	
254		<b>TOTALS</b>	<b>1,616,329,468.89</b>	<b>1,616,329,468.89</b>

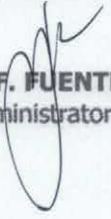
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 Administrator I