



Partido Development Administration

TRIAL BALANCE

AS AT SEPTEMBER 30, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	204,074.78		1
2	10101020	Petty Cash	41,000.00		2
3	10102020	Cash in Bank-Local Currency, Current Account	18,967,730.38		3
4	10102030	Cash in Bank-Local Currency, Savings Account	4,412,922.82		4
5	10301010	Accounts Receivable	21,259,423.62		5
6	10301011	Allowance for Impairment-Accounts Receivable		787,717.86	6
7	10303010	Due from National Government Agencies	234,252.45		7
8	10303030	Due from Local Government Units	115,521.79		8
9	10303050	Due from Government Corporations	44,324.42		9
10	10305010	Receivables-Disallowances/Charges	216,000.00		10
12	10305990	Other Receivables	182,875.05		12
13	10404010	Office Supplies Inventory	759,736.70		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	62,608.22		14
15	10404080	Fuel, Oil and Lubricants Inventory	738,444.67		15
16	10404120	Chemical and Filtering Supplies Inventory	1,462,036.90		16
17	10404990	Other Supplies and Materials Inventory	5,811,501.00		17
21	10601010	Land	4,488,933.00		21
23	10602990	Other Land Improvements	171,352.63		23
24	10602991	Accumulated Depreciation-Other Land Improvements		43,518.76	24
29	10603060	Communication Networks	8,954,500.00		29
30	10603061	Accumulated Depreciation-Communication Networks		5,450,025.00	30
41	10604010	Buildings	42,937,686.37		41
42	10604011	Accumulated Depreciation-Buildings		30,502,785.90	42
50	10604990	Other Structures	194,895,368.18		50
51	10604991	Accumulated Depreciation-Other Structures		143,406,235.47	51
53	10605010	Machinery	35,899,365.04		53
54	10605011	Accumulated Depreciation-Machinery		28,694,976.41	54
56	10605020	Office Equipment	8,531,939.20		56
57	10605021	Accumulated Depreciation-Office Equipment		6,104,143.04	57
59	10605030	Information and Communication Technology Equipment	15,620,837.53		59
60	10605031	Accumulated Depreciation-Information and Communication Technology Equip		12,881,934.16	60
62	10605070	Communication Equipment	1,010,551.97		62
63	10605071	Accumulated Depreciation-Communication Equipment		738,840.92	63
65	10605090	Disaster Response and Rescue Equipment	120,500.00		65
66	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		109,601.75	66
71	10605990	Other Equipment	2,110,679.13		71
72	10605991	Accumulated Depreciation-Other Equipment		1,619,596.57	72
74	10606010	Motor Vehicles	12,413,029.18		74
75	10606011	Accumulated Depreciation-Motor Vehicles		9,966,471.14	75
77	10606040	Watercrafts	1,043,748.23		77
78	10606041	Accumulated Depreciation-Watercrafts		911,950.79	78
80	10606990	Other Transportation Equipment	91,118.33		80
81	10606991	Accumulated Depreciation-Other Transportation Equipment		84,819.09	81
83	10607010	Furniture and Fixtures	1,992,007.30		83
84	10607011	Accumulated Depreciation-Furniture and Fixtures		1,530,297.34	84
86	10607020	Books	23,820.00		86
87	10607021	Accumulated Depreciation-Books		20,152.42	87
101	10698990	Other Property, Plant and Equipment	461,847,888.33		101
102	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		182,245,492.39	102
114	190101020	Advances for Payroll	23,375.00		114
115	190101030	Advances to Special Disbursing Officer	97,300.00		115
116	190101040	Advances to Officers and Employees	19,700.00		116
118	1902020	Prepaid Rent	272,047.85		118
121	1902050	Prepaid Insurance	176,827.80		121
122	1902990	Other Prepayments	149,828.24		122
123	1903020	Guaranty Deposits	2,717.39		123
126	19999990	Other Assets	155,645.55		126
128	20101010	Accounts Payable		4,985,354.13	128
129	20101020	Due to Officers and Employees		81,774.89	129
132	20102050	Loans Payable-Foreign		26,693,180.37	132
135	20201010	Due to BIR		290,837.22	135
136	20201020	Due to GSIS		673,616.05	136
137	20201030	Due to Pag-IBIG		189,688.13	137



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
138	20201040	Due to PhilHealth		47,717.06	138
139	20201050	Due to NGAs		32,317,761.56	139
140	20201060	Due to Government Corporations		48,489.29	140
141	20201070	Due to LGUs		1,454,453.72	141
142	20201090	Due to Treasurer of the Philippines		1,016,595,740.51	142
147	20301050	Due to Other Funds		607,667.91	147
150	20401040	Guaranty/Security Deposits Payable		709,052.80	150
152	20501990	Other Deferred Credits		601,001.78	152
153	29999990	Other Payables		15,503.78	153
154	30101010	Accumulated Surplus/(Deficit)	7,825,593.79		154
155	30101020	Government Equity		48,027,921.30	155
158	30701010	Retained Earnings/(Deficit)	713,179,673.78		158
163	40202050	Rent/Lease Income		37,000.00	163
165	40202090	Waterworks System Fees		83,276,281.50	165
168	40202210	Interest Income		47,578.92	168
169	40202230	Fines and Penalties-Business Income		3,696,714.74	169
170	40202990	Other Business Income		995,643.73	170
182	40603990	Miscellaneous Income		37,334.21	182
183	50101010	Salaries and Wages-Regular	9,038,041.80		183
184	50101020	Salaries and Wages-Casual/Contractual	948,794.18		184
185	50102010	Personnel Economic Relief Allowance (PERA)	876,084.87		185
186	50102020	Representation Allowance (RA)	207,000.00		186
188	50102040	Clothing/Uniform Allowance	294,000.00		188
190	50102100	Honoraria	161,449.06		190
192	50102120	Longevity Pay	5,000.00		192
194	50102140	Year End Bonus	1,132,256.00		194
197	50103010	Retirement and Life Insurance Premiums	1,084,518.56		197
198	50103020	Pag-IBIG Contributions	44,300.00		198
199	50103030	PhilHealth Contributions	110,716.55		199
200	50103040	Employees Compensation Insurance Premiums	37,300.00		200
201	50104030	Terminal Leave Benefits	300,392.54		201
202	50104990	Other Personnel Benefits	42,838.49		202
203	50201010	Traveling Expenses-Local	816,893.61		203
205	50202010	Training Expenses	39,838.00		205
207	50203010	Office Supplies Expenses	354,179.30		207
208	50203020	Accountable Forms Expenses	78,520.30		208
210	50203090	Fuel, Oil and Lubricants Expenses	1,578,946.45		210
211	50203130	Chemical and Filtering Supplies Expenses	1,040,143.21		211
213	50203210	Semi-Expendable Machinery and Equipment Expense	9,499.20		213
215	50203990	Other Supplies and Materials Expenses	1,710,839.01		215
216	50204010	Water Expenses	25,791.00		216
217	50204020	Electricity Expenses	8,335,694.42		217
220	50205010	Postage and Courier Services	9,660.00		220
221	50205020	Telephone Expenses	288,992.27		221
222	50205030	Internet Subscription Expenses	26,303.00		222
223	50205040	Cable, Satellite, Telegraph and Radio Expenses	150.00		223
228	50210030	Extraordinary and Miscellaneous Expenses	66,756.96		228
229	50211010	Legal Services	79,200.00		229
230	50211020	Auditing Services	334,392.00		230
232	50211990	Other Professional Services	10,950.00		232
233	50212020	Janitorial Services	35,772.80		233
235	50212990	Other General Services	5,543,255.64		235
238	50213040	Repairs and Maintenance-Buildings and Other Structures	162,231.00		238
239	50213050	Repairs and Maintenance-Machinery and Equipment	223,465.00		239
240	50213060	Repairs and Maintenance-Transportation Equipment	299,920.00		240
246	50213990	Repairs and Maintenance-Other Property, Plant and Equipment	119,475.00		246
247	50215010	Taxes, Duties and Licenses	1,465,005.85		247
248	50215020	Fidelity Bond Premiums	27,999.97		248
249	50215030	Insurance Expenses	68,161.58		249
250	50215040	Income Tax Expenses	1,980,052.00		250
252	50299020	Printing and Publication Expenses	6,030.03		252
254	50299040	Transportation and Delivery Expenses	15,090.00		254
255	50299050	Rent/Lease Expenses	271,513.73		255



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AS AT SEPTEMBER 30, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
259	50299140	Documentary Stamps Expenses	780.00		259
261	50299160	Dividend Expenses	1,170,000.00		261
262	50299990	Other Maintenance and Operating Expenses	145,414.82		262
263	50301020	Interest Expenses	18,719,094.28		263
264	50301030	Guarantee Fees	560,029.35		264
265	50301040	Bank Charges	9,500.00		265
267	50301990	Other Financial Charges	600.88		267
268	50501020	Depreciation-Land Improvements	11,566.26		268
269	50501030	Depreciation-Infrastructure Assets	604,428.75		269
270	50501040	Depreciation-Buildings and Other Structures	5,010,261.97		270
271	50501050	Depreciation-Machinery and Equipment	958,327.77		271
272	50501060	Depreciation-Transportation Equipment	211,784.40		272
273	50501070	Depreciation-Furniture, Fixtures and Books	55,742.49		273
276	50501990	Depreciation-Other Property, Plant and Equipment	10,346,380.36		276
284	50504080	Loss on Sale of Assets	759,926.92		284
286	50505010	Other Discounts	89,134.36		286
287		TOTALS	1,646,528,872.61	1,646,528,872.61	287

Prepared by:


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