



Partido Development Administration

TRIAL BALANCE

As of March 31, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	201,609.58		1
2	10101020	Petty Cash	35,000.00		2
3	10102020	Cash in Bank-Local Currency, Current Account	16,526,790.67		3
4	10102030	Cash in Bank-Local Currency, Savings Account	4,392,453.53		4
5	10301010	Accounts Receivable	22,469,452.97		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
11	10305990	Other Receivables	180,826.50		11
12	10404010	Office Supplies Inventory	872,021.68		12
13	10404020	Accountable Forms, Plates and Stickers Inventory	48,106.57		13
14	10404080	Fuel, Oil and Lubricants Inventory	465,261.59		14
15	10404120	Chemical and Filtering Supplies Inventory	1,062,275.39		15
16	10404990	Other Supplies and Materials Inventory	2,283,799.04		16
20	10601010	Land	4,488,933.00		20
22	10602990	Other Land Improvements	171,352.63		22
23	10602991	Accumulated Depreciation-Other Land Improvements		35,807.92	23
28	10603060	Communication Networks	8,954,500.00		28
29	10603061	Accumulated Depreciation-Communication Networks		5,047,072.50	29
40	10604010	Buildings	42,937,686.37		40
41	10604011	Accumulated Depreciation-Buildings		29,684,875.44	41
49	10604990	Other Structures	194,895,368.18		49
50	10604991	Accumulated Depreciation-Other Structures		140,951,205.63	50
52	10605010	Machinery	35,213,743.04		52
53	10605011	Accumulated Depreciation-Machinery		28,429,580.17	53
55	10605020	Office Equipment	8,381,944.20		55
56	10605021	Accumulated Depreciation-Office Equipment		6,002,367.16	56
58	10605030	Information and Communication Technology Equipment	15,438,987.53		58
59	10605031	Accumulated Depreciation-Information and Communication Technology Equip		12,679,688.24	59
61	10605070	Communication Equipment	1,010,551.97		61
62	10605071	Accumulated Depreciation-Communication Equipment		712,430.66	62
64	10605090	Disaster Response and Rescue Equipment	120,500.00		64
65	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		106,344.62	65
70	10605990	Other Equipment	2,110,679.13		70
71	10605991	Accumulated Depreciation-Other Equipment		1,586,182.09	71
73	10606010	Motor Vehicles	10,825,829.18		73
74	10606011	Accumulated Depreciation-Motor Vehicles		9,815,858.00	74
76	10606040	Watercrafts	1,043,748.23		76
77	10606041	Accumulated Depreciation-Watercrafts		899,125.79	77
79	10606990	Other Transportation Equipment	91,118.33		79
80	10606991	Accumulated Depreciation-Other Transportation Equipment		84,819.09	80
82	10607010	Furniture and Fixtures	1,992,007.30		82
83	10607011	Accumulated Depreciation-Furniture and Fixtures		1,493,526.94	83
85	10607020	Books	23,820.00		85
86	10607021	Accumulated Depreciation-Books		19,836.17	86
100	10698990	Other Property, Plant and Equipment	460,006,943.90		100
101	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		175,347,547.11	101
114	19901030	Advances to Special Disbursing Officer	4,800.00		114
115	19901040	Advances to Officers and Employees	11,920.00		115
117	19902020	Prepaid Rent	317,144.49		117
120	19902050	Prepaid Insurance	62,480.81		120
121	19902990	Other Prepayments	149,828.24		121
122	19903020	Guaranty Deposits	2,717.39		122
125	19999990	Other Assets	926,122.47		125
127	20101010	Accounts Payable		8,132,841.25	127
128	20101020	Due to Officers and Employees		1,336,219.66	128
131	20102050	Loans Payable-Foreign		56,253,899.43	131
134	20201010	Due to BIR		316,921.05	134



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
135	20201020	Due to GSIS		605,944.61	135
136	20201030	Due to Pag-IBIG		241,010.21	136
137	20201040	Due to PhilHealth		46,252.15	137
138	20201050	Due to NGAs		25,346,180.01	138
139	20201060	Due to Government Corporations		48,489.29	139
140	20201070	Due to LGUs		81,073.29	140
141	20201090	Due to Treasurer of the Philippines		990,295,126.82	141
146	20301050	Due to Other Funds		607,667.91	146
149	20401040	Guaranty/Security Deposits Payable		656,344.15	149
151	20501990	Other Deferred Credits		723,005.36	151
152	29999990	Other Payables		13,957.92	152
153	30101010	Accumulated Surplus/(Deficit)		737,428.02	153
154	30101020	Government Equity		48,027,921.30	154
157	30701010	Retained Earnings/(Deficit)	713,179,673.78		157
162	40202050	Rent/Lease Income		15,000.00	162
164	40202090	Waterworks System Fees		25,145,239.20	164
167	40202210	Interest Income		16,205.62	167
168	40202230	Fines and Penalties-Business Income		1,185,476.27	168
169	40202990	Other Business Income		270,007.50	169
181	40603990	Miscellaneous Income		20,000.00	181
182	50101010	Salaries and Wages-Regular	2,486,779.88		182
183	50101020	Salaries and Wages-Casual/Contractual	288,399.44		183
184	50102010	Personnel Economic Relief Allowance (PERA)	295,791.77		184
185	50102020	Representation Allowance (RA)	72,000.00		185
187	50102040	Clothing/Uniform Allowance	-		187
188	50102080	Productivity Incentive Allowance	-		188
189	50102100	Honoraria	41,250.00		189
191	50102120	Longevity Pay	-		191
192	50102130	Overtime and Night Pay	-		192
193	50102140	Year End Bonus	-		193
194	50102150	Cash Gift	-		194
196	50103010	Retirement and Life Insurance Premiums	298,413.58		196
197	50103020	Pag-IBIG Contributions	15,000.00		197
198	50103030	PhilHealth Contributions	36,521.18		198
199	50103040	Employees Compensation Insurance Premiums	12,504.57		199
200	50104030	Terminal Leave Benefits	-		200
201	50104990	Other Personnel Benefits	-		201
202	50201010	Traveling Expenses-Local	222,554.35		202
204	50202010	Training Expenses	9,500.00		204
206	50203010	Office Supplies Expenses	56,447.09		206
207	50203020	Accountable Forms Expenses	32,121.95		207
209	50203090	Fuel, Oil and Lubricants Expenses	315,758.81		209
210	50203130	Chemical and Filtering Supplies Expenses	313,104.72		210
214	50203990	Other Supplies and Materials Expenses	356,590.50		214
215	50204010	Water Expenses	3,405.00		215
216	50204020	Electricity Expenses	2,390,589.60		216
219	50205010	Postage and Courier Services	858.00		219
220	50205020	Telephone Expenses	86,728.20		220
221	50205030	Internet Subscription Expenses	25,304.00		221
222	50205040	Cable, Satellite, Telegraph and Radio Expenses	-		222
227	50210030	Extraordinary and Miscellaneous Expenses	8,604.61		227
228	50211010	Legal Services	-		228
229	50211020	Auditing Services	-		229
231	50211990	Other Professional Services	1,750.00		231
232	50212020	Janitorial Services	18,386.40		232
233	50212030	Security Services	-		233
234	50212990	Other General Services	1,870,142.34		234
237	50213040	Repairs and Maintenance-Buildings and Other Structures	4,496.00		237
238	50213050	Repairs and Maintenance-Machinery and Equipment	2,270.00		238
239	50213060	Repairs and Maintenance-Transportation Equipment	17,655.00		239
245	50213990	Repairs and Maintenance-Other Property, Plant and Equipment	26,600.00		245



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As of March 31, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
246	50215010	Taxes, Duties and Licenses	486,606.78		246
247	50215020	Fidelity Bond Premiums	8,906.28		247
248	50215030	Insurance Expenses	13,589.50		248
251	50299020	Printing and Publication Expenses	581.00		251
253	50299040	Transportation and Delivery Expenses	100.00		253
254	50299050	Rent/Lease Expenses	30,885.88		254
255	50299060	Membership Dues and Contributions to Organizations	-		255
258	50299140	Documentary Stamps Expenses	780.00		258
260	50299990	Other Maintenance and Operating Expenses	39,588.10		260
261	50301020	Interest Expenses	6,029,800.53		261
262	50301030	Guarantee Fees	560,029.35		262
263	50301040	Bank Charges	3,500.00		263
264	50301050	Commitment Fees	-		264
265	50301990	Other Financial Charges	-		265
266	50501020	Depreciation-Land Improvements	3,855.42		266
267	50501030	Depreciation-Infrastructure Assets	201,476.25		267
268	50501040	Depreciation-Buildings and Other Structures	1,737,321.67		268
269	50501050	Depreciation-Machinery and Equipment	325,827.87		269
270	50501060	Depreciation-Transportation Equipment	48,346.26		270
271	50501070	Depreciation-Furniture, Fixtures and Books	18,655.83		271
273	50501090	Depreciation-Leased Assets Improvements	-		273
274	50501990	Depreciation-Other Property, Plant and Equipment	3,448,435.08		274
284	50505010	Other Discounts	28,287.27		284
285		TOTALS	1,573,806,196.41	1,573,806,196.41	285

Prepared by:


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