



Partido Development Administration

TRIAL BALANCE

AS AT DECEMBER 31, 2019

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	380,775.58		1
3	10102020	Cash in Bank-Local Currency, Current Account	18,102,775.19		3
4	10102030	Cash in Bank-Local Currency, Savings Account	6,976,880.16		4
5	10301010	Accounts Receivable	28,036,782.22		5
6	10301011	Allowance for Impairment-Accounts Receivable		847,960.51	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	180,256.00		12
13	10404010	Office Supplies Inventory	841,464.44		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	168,220.12		14
15	10404080	Fuel, Oil and Lubricants Inventory	103,595.42		15
16	10404120	Chemical and Filtering Supplies Inventory	1,586,395.51		16
17	10404990	Other Supplies and Materials Inventory	4,116,263.79		17
18	10405020	Semi-Expendable Office Equipment	154,720.00		
22	10601010	Land	4,488,933.00		22
24	10602990	Other Land Improvements	171,352.63		24
25	10602991	Accumulated Depreciation-Other Land Improvements		63,922.95	25
30	10603060	Communication Networks	8,954,500.00		30
31	10603061	Accumulated Depreciation-Communication Networks		6,473,906.25	31
42	10604010	Buildings	42,937,686.37		42
43	10604011	Accumulated Depreciation-Buildings		32,257,421.94	43
51	10604990	Other Structures	197,680,047.04		51
52	10604991	Accumulated Depreciation-Other Structures		150,885,736.21	52
54	10605010	Machinery	37,966,825.04		54
55	10605011	Accumulated Depreciation-Machinery		29,558,083.70	55
57	10605020	Office Equipment	8,719,901.57		57
58	10605021	Accumulated Depreciation-Office Equipment		7,422,479.70	58
60	10605030	Information and Communication Technology Equipment	14,882,005.49		60
61	10605031	Accumulated Depreciation-Information and Communication Technology Equipment		11,134,874.62	61
63	10605070	Communication Equipment	1,010,551.97		63
64	10605071	Accumulated Depreciation-Communication Equipment		807,588.29	64
66	10605090	Disaster Response and Rescue Equipment	120,500.00		66
67	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		108,450.00	67
72	10605990	Other Equipment	2,434,189.13		72
73	10605991	Accumulated Depreciation-Other Equipment		1,715,057.82	73
75	10606010	Motor Vehicles	12,432,344.18		75
76	10606011	Accumulated Depreciation-Motor Vehicles		10,261,795.54	76
78	10606040	Watercrafts	1,043,748.23		78
79	10606041	Accumulated Depreciation-Watercrafts		939,373.41	79
81	10606990	Other Transportation Equipment	91,118.33		81
82	10606991	Accumulated Depreciation-Other Transportation Equipment		82,006.50	82
84	10607010	Furniture and Fixtures	1,992,007.30		84
85	10607011	Accumulated Depreciation-Furniture and Fixtures		1,568,919.15	85
102	10698990	Other Property, Plant and Equipment	465,506,742.63		102
103	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		199,591,256.38	103
119	19902020	Prepaid Rent	222,560.05		119
122	19902050	Prepaid Insurance	200,280.59		122
123	19902990	Other Prepayments	149,828.24		123
124	19903020	Guaranty Deposits	2,717.39		124
125	19903990	Other Deposits	7,782.20		125
127	19999990	Other Assets	155,645.55		127
129	20101010	Accounts Payable		2,892,619.82	129



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
130	20101020	Due to Officers and Employees		17,435,690.21	130
136	20201010	Due to BIR		772,563.81	136
137	20201020	Due to GSIS		802,749.81	137
138	20201030	Due to Pag-IBIG		219,419.99	138
139	20201040	Due to PhilHealth		49,249.44	139
140	20201050	Due to NGAs		26,514,421.33	140
141	20201060	Due to Government Corporations		48,489.29	141
142	20201070	Due to LGUs		865,915.52	142
143	20201090	Due to Treasurer of the Philippines		1,046,080,063.28	143
148	20301050	Due to Other Funds		607,667.91	148
151	20401040	Guaranty/Security Deposits Payable		893,220.12	151
153	20501990	Other Deferred Credits		379,863.67	153
154	29999990	Other Payables		23,256.26	154
155	30101010	Accumulated Surplus/(Deficit)	17,406,556.79		155
156	30101020	Government Equity		48,027,921.30	156
159	30701010	Retained Earnings/(Deficit)	716,055,267.76		159
164	40202050	Rent/Lease Income		14,600.00	164
166	40202090	Waterworks System Fees		122,017,677.95	166
169	40202210	Interest Income		90,385.26	169
170	40202230	Fines and Penalties-Business Income		5,589,607.93	170
171	40202990	Other Business Income		1,386,820.50	171
183	40603990	Miscellaneous Income		25,060.00	183
184	50101010	Salaries and Wages-Regular	12,800,875.84		184
185	50101020	Salaries and Wages-Casual/Contractual	1,672,227.38		185
186	50102010	Personnel Economic Relief Allowance (PERA)	1,254,962.99		186
187	50102020	Representation Allowance (RA)	288,000.00		187
188	50102030	Transportation Allowance (TA)	17,500.00		188
189	50102040	Clothing/Uniform Allowance	318,000.00		189
190	50102080	Productivity Incentive Allowance	260,000.00		190
191	50102100	Honoraria	486,343.97		191
193	50102120	Longevity Pay	30,000.00		193
194	50102130	Overtime and Night Pay	10,040.62		194
195	50102140	Year End Bonus	2,424,319.00		195
196	50102150	Cash Gift	265,000.00		196
198	50103010	Retirement and Life Insurance Premiums	1,536,105.09		198
199	50103020	Pag-IBIG Contributions	63,500.00		199
200	50103030	PhilHealth Contributions	168,441.58		200
201	50103040	Employees Compensation Insurance Premiums	51,695.31		201
202	50104030	Terminal Leave Benefits	601,081.86		202
203	50104990	Other Personnel Benefits	1,558,205.82		203
204	50201010	Traveling Expenses-Local	1,425,601.37		204
206	50202010	Training Expenses	197,381.86		206
208	50203010	Office Supplies Expenses	479,975.14		208
209	50203020	Accountable Forms Expenses	152,064.22		209
211	50203090	Fuel, Oil and Lubricants Expenses	3,954,623.02		211
212	50203130	Chemical and Filtering Supplies Expenses	2,101,572.45		212
214	50203210	Semi-Expendable Machinery and Equipment Expenses	129,995.00		214
216	50203990	Other Supplies and Materials Expenses	3,209,646.68		216
217	50204010	Water Expenses	31,407.00		217
218	50204020	Electricity Expenses	12,161,822.47		218
221	50205010	Postage and Courier Services	1,322.00		221
222	50205020	Telephone Expenses	374,013.45		222
224	50205040	Cable, Satellite, Telegraph and Radio Expenses	2,800.00		224
229	50210030	Extraordinary and Miscellaneous Expenses	117,431.02		229



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231	50211020	Auditing Services	281,864.00		231
232	50211030	Consultancy Services	59,500.00		232
233	50211990	Other Professional Services	6,800.00		233
236	50212990	Other General Services	7,073,105.00		236
239	50213040	Repairs and Maintenance-Buildings and Other Structures	624,137.00		239
240	50213050	Repairs and Maintenance-Machinery and Equipment	914,846.00		240
241	50213060	Repairs and Maintenance-Transportation Equipment	514,583.30		241
244	50213090	Repairs and Maintenance-Leased Assets Improvement	160.00		244
247	50213990	Repairs and Maintenance-Other Property, Plant and Equipment	719,060.00		247
248	50215010	Taxes, Duties and Licenses	2,412,404.81		248
249	50215020	Fidelity Bond Premiums	36,375.00		249
250	50215030	Insurance Expenses	204,029.24		250
251	50215040	Income Tax Expenses	2,258,335.00		251
253	50299020	Printing and Publication Expenses	7,153.00		253
255	50299040	Transportation and Delivery Expenses	40,650.00		255
256	50299050	Rent/Lease Expenses	404,199.05		256
260	50299140	Documentary Stamps Expenses	804.00		260
262	50299160	Dividend Expenses	2,547,599.56		262
263	50299990	Other Maintenance and Operating Expenses	540,136.92		263
264	50301020	Interest Expenses	42,441,394.94		264
266	50301040	Bank Charges	18,000.00		266
269	50501020	Depreciation-Land Improvements	15,421.69		269
270	50501030	Depreciation-Infrastructure Assets	805,905.00		270
271	50501040	Depreciation-Buildings and Other Structures	6,687,847.96		271
272	50501050	Depreciation-Machinery and Equipment	1,364,200.67		272
273	50501060	Depreciation-Transportation Equipment	226,892.32		273
274	50501070	Depreciation-Furniture, Fixtures and Books	73,441.36		274
277	50501990	Depreciation-Other Property, Plant and Equipment	13,934,985.22		277
279	50503020	Impairment Loss-Loans and Receivables	56,927.08		
288	50505010	Other Discounts	148,064.53		288
289		TOTALS	1,728,456,096.36	1,728,456,096.36	289

Prepared by:


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