



Partido Development Administration
TRIAL BALANCE
AS AT JUNE 30, 2019

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	343,923.49		1
2	10101020	Petty Cash	39,000.00		2
3	10102020	Cash in Bank-Local Currency, Current Account	38,349,620.95		3
4	10102030	Cash in Bank-Local Currency, Savings Account	6,948,266.12		4
5	10301010	Accounts Receivable	23,108,027.00		5
6	10301011	Allowance for Impairment-Accounts Receivable		791,033.43	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	10305020	Due from Officers and Employees	12,625.00		11
12	10305990	Other Receivables	180,256.00		12
13	10404010	Office Supplies Inventory	829,055.42		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	106,455.38		14
15	10404080	Fuel, Oil and Lubricants Inventory	184,773.65		15
16	10404120	Chemical and Filtering Supplies Inventory	110,258.44		16
17	10404990	Other Supplies and Materials Inventory	5,149,994.99		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		56,212.12	24
29	10603060	Communication Networks	8,954,500.00		29
30	10603061	Accumulated Depreciation-Communication Networks		6,070,953.75	30
41	10604010	Buildings	42,937,686.37		41
42	10604011	Accumulated Depreciation-Buildings		31,669,308.98	42
50	10604990	Other Structures	195,877,274.03		50
51	10604991	Accumulated Depreciation-Other Structures		148,066,374.91	51
53	10605010	Machinery	37,194,765.04		53
54	10605011	Accumulated Depreciation-Machinery		29,183,404.60	54
56	10605020	Office Equipment	8,469,186.57		56
57	10605021	Accumulated Depreciation-Office Equipment		7,347,905.17	57
59	10605030	Information and Communication Technology Equipment	15,855,327.53		59
60	10605031	Accumulated Depreciation-Information and Communication Technology Equipment		12,558,583.69	60
62	10605070	Communication Equipment	1,010,551.97		62
63	10605071	Accumulated Depreciation-Communication Equipment		781,178.03	63
65	10605090	Disaster Response and Rescue Equipment	120,500.00		65
66	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		108,450.00	66
71	10605990	Other Equipment	2,084,189.13		71
72	10605991	Accumulated Depreciation-Other Equipment		1,668,518.34	72
74	10606010	Motor Vehicles	12,432,344.18		74
75	10606011	Accumulated Depreciation-Motor Vehicles		10,158,519.52	75
77	10606040	Watercrafts	1,043,748.23		77
78	10606041	Accumulated Depreciation-Watercrafts		930,823.41	78
80	10606990	Other Transportation Equipment	91,118.33		80
81	10606991	Accumulated Depreciation-Other Transportation Equipment		82,006.50	81
83	10607010	Furniture and Fixtures	1,992,007.30		83
84	10607011	Accumulated Depreciation-Furniture and Fixtures		1,532,482.86	84
86	10607020	Books	23,820.00		86
87	10607021	Accumulated Depreciation-Books		20,534.64	87
101	10698990	Other Property, Plant and Equipment	462,971,742.63		101
102	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		192,600,226.45	102
114	19901020	Advances for Payroll	34,000.00		114
116	19901040	Advances to Officers and Employees	20,160.00		116
118	19902020	Prepaid Rent	238,507.34		118
121	19902050	Prepaid Insurance	67,562.80		121
122	19902990	Other Prepayments	149,828.24		122
123	19903020	Guaranty Deposits	2,717.39		123



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124	19903990	Other Deposits	7,782.20		124
126	19999990	Other Assets	155,645.55		126
128	20101010	Accounts Payable		1,066,383.90	128
129	20101020	Due to Officers and Employees		16,489,585.02	129
135	20201010	Due to BIR		585,206.44	135
136	20201020	Due to GSIS		579,112.72	136
137	20201030	Due to Pag-IBIG		207,618.69	137
138	20201040	Due to PhilHealth		49,595.81	138
139	20201050	Due to NGAs		32,055,656.42	139
140	20201060	Due to Government Corporations		48,489.29	140
141	20201070	Due to LGUs		1,103,044.52	141
142	20201090	Due to Treasurer of the Philippines		1,059,790,335.22	142
147	20301050	Due to Other Funds		607,667.91	147
150	20401040	Guaranty/Security Deposits Payable		682,467.56	150
152	20501990	Other Deferred Credits		379,863.67	152
153	29999990	Other Payables		28,458.91	153
154	30101010	Accumulated Surplus/(Deficit)	17,975,511.17		154
155	30101020	Government Equity		48,027,921.30	155
158	30701010	Retained Earnings/(Deficit)	716,055,267.76		158
163	40202050	Rent/Lease Income		11,600.00	163
165	40202090	Waterworks System Fees		59,715,558.15	165
168	40202210	Interest Income		37,453.50	168
169	40202230	Fines and Penalties-Business Income		2,593,743.15	169
170	40202990	Other Business Income		816,785.00	170
182	40603990	Miscellaneous Income		20,000.00	182
183	50101010	Salaries and Wages-Regular	6,394,498.00		183
184	50101020	Salaries and Wages-Casual/Contractual	837,085.48		184
185	50102010	Personnel Economic Relief Allowance (PERA)	628,091.63		185
186	50102020	Representation Allowance (RA)	119,000.00		186
188	50102040	Clothing/Uniform Allowance	282,000.00		188
190	50102100	Honoraria	104,000.00		190
194	50102140	Year End Bonus	1,114,986.00		194
197	50103010	Retirement and Life Insurance Premiums	767,339.76		197
198	50103020	Pag-IBIG Contributions	31,800.00		198
199	50103030	PhilHealth Contributions	83,734.66		199
200	50103040	Employees Compensation Insurance Premiums	25,800.00		200
202	50104990	Other Personnel Benefits	145,770.15		202
203	50201010	Traveling Expenses-Local	399,438.07		203
205	50202010	Training Expenses	131,171.86		205
207	50203010	Office Supplies Expenses	212,165.91		207
208	50203020	Accountable Forms Expenses	73,591.92		208
210	50203090	Fuel, Oil and Lubricants Expenses	1,377,741.97		210
211	50203130	Chemical and Filtering Supplies Expenses	858,946.56		211
213	50203210	Semi-Expendable Machinery and Equipment Expenses	47,550.00		213
215	50203990	Other Supplies and Materials Expenses	1,532,567.57		215
216	50204010	Water Expenses	19,628.00		216
217	50204020	Electricity Expenses	6,057,928.78		217
220	50205010	Postage and Courier Services	120.00		220
221	50205020	Telephone Expenses	209,018.35		221
223	50205040	Cable, Satellite, Telegraph and Radio Expenses	760.00		223
228	50210030	Extraordinary and Miscellaneous Expenses	47,284.10		228
230	50211020	Auditing Services	281,864.00		230
231	50211030	Consultancy Services	59,500.00		231
232	50211990	Other Professional Services	5,900.00		232
235	50212990	Other General Services	3,274,098.00		235
238	50213040	Repairs and Maintenance-Buildings and Other Structures	414,793.00		238



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239	50213050	Repairs and Maintenance-Machinery and Equipment	766,443.00		239
240	50213060	Repairs and Maintenance-Transportation Equipment	158,759.00		240
243	50213090	Repairs and Maintenance-Leased Assets Improvement	160.00		243
246	50213990	Repairs and Maintenance-Other Property, Plant and E	415,525.00		246
247	50215010	Taxes, Duties and Licenses	1,169,159.39		247
248	50215020	Fidelity Bond Premiums	17,750.06		248
249	50215030	Insurance Expenses	95,002.62		249
250	50215040	Income Tax Expenses	2,258,335.00		250
252	50299020	Printing and Publication Expenses	2,903.00		252
254	50299040	Transportation and Delivery Expenses	6,490.00		254
255	50299050	Rent/Lease Expenses	135,882.12		255
259	50299140	Documentary Stamps Expenses	804.00		259
261	50299160	Dividend Expenses	1,273,799.78		261
262	50299990	Other Maintenance and Operating Expenses	95,176.30		262
263	50301020	Interest Expenses	18,651,666.88		263
265	50301040	Bank Charges	6,000.00		265
268	50501020	Depreciation-Land Improvements	7,710.86		268
269	50501030	Depreciation-Infrastructure Assets	402,952.50		269
270	50501040	Depreciation-Buildings and Other Structures	3,280,373.70		270
271	50501050	Depreciation-Machinery and Equipment	673,016.60		271
272	50501060	Depreciation-Transportation Equipment	115,066.30		272
273	50501070	Depreciation-Furniture, Fixtures and Books	36,959.87		273
276	50501990	Depreciation-Other Property, Plant and Equipment	6,943,955.29		276
287	50505010	Other Discounts	72,614.05		287
288		TOTALS	1,668,523,063.58	1,668,523,063.58	288

Prepared by:


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