

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of March 31, 2015

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	298,570.41	
2	103	Cash- Disbursing Officers	320,000.00	
3	104	Petty Cash Fund	91,000.00	
4	111	Cash in Bank - Local Currency, Current Account	6,386,115.33	
5	112	Cash in Bank - Local Currency, Savings Account	18,114,864.91	
6	121	Accounts Receivable	29,819,422.48	
7	301	Allowance for Doubtful Accounts		9,239,504.72
8	123	Due from Officers and Employees	41,400.00	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	45,484.88	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	173,040.86	
17	155	Office Supplies Inventory	806,486.97	
18	156	Accountable Forms Inventory	130,071.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	305,955.44	
20	161	Gasoline, Oil and Lubricants Inventory	31,340.00	
24	165	Other Supplies Inventory	1,478,072.69	
25	177	Prepaid Rent	278,642.70	
26	178	Prepaid Insurance	304,130.53	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	154,460.10	
33	186	Guaranty Deposits	6,521.74	
40	201	Land	4,488,933.00	
41	202	Land Improvements	21,052.63	
42	302	Accumulated Depreciation- Land Improvements		7,578.88
43	205	Electrification, Power and Energy Structures	82,454,359.33	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,871,177.29
45	211	Office Buildings	40,131,275.87	
46	311	Accumulated Depreciation - Office Buildings		24,212,166.07
47	215	Other Structures	105,595,216.14	
48	315	Accumulated Depreciation - Other Structures		52,930,527.42
49	221	Office Equipment	4,701,875.76	
50	321	Accumulated Depreciation-Office Equipment		3,672,178.03
51	222	Furniture and Fixtures	1,879,410.47	
52	322	Accumulated Depreciation-Furniture and Fixtures		1,277,604.33
53	223	IT Equipment and Software	14,612,321.92	
54	323	Accumulated Depreciation-IT Equipment and Software		11,926,565.88
55	224	Library Books	20,806.00	
56	324	Accumulated Depreciation-Library Books		16,800.88
57	226	Machineries	517,557.55	
58	326	Accumulated Depreciation-Machineries		428,799.79
59	229	Communication Equipment	8,497,951.97	
60	329	Accumulated Depreciation-Communication Equipment		3,551,390.35
61	231	Firefighting Equipment and Accessories	120,500.00	
62	331	Accumulated Depreciation-Firefighting Equipment and Accessories		63,680.34
63	233	Medical, Dental and Laboratory Equipment	1,748,812.13	
64	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,344,727.20
65	240	Other Machineries and Equipment	30,769,921.89	
66	340	Accumulated Depreciation-Other Machineries and Equipment		25,749,848.23
67	241	Motor Vehicles	10,825,829.18	
68	341	Accumulated Depreciation-Motor Vehicles		9,125,902.96
69	244	Watercrafts	1,043,748.23	
70	344	Accumulated Depreciation-Watercrafts		822,175.79
71	248	Other Transportation Equipment	91,118.33	
72	348	Accumulated Depreciation-Other Transportation Equipment		80,319.09
73	250	Other Property, Plant and Equipment	440,096,417.56	

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74	350	Accumulated Depreciation-Other Property, Plant and Equipment		135,436,674.58
76	290	Other Assets	1,098,971.37	
77	401	Accounts Payable		21,463,812.08
78	403	Due to Officers and Employees		727,850.72
79	411	Due to National Treasury		887,452,221.95
80	412	Due to BIR		189,376.08
81	413	Due to GSIS		12,771.01
82	414	Due to PAG-IBIG		110,368.04
83	415	Due to PHILHEALTH		16,079.91
84	416	Due to Other NGAs		1,008,986.68
85	417	Due to Other GOCCs		44,771.12
86	418	Due to LGUs		217,073.29
87	424	Due to Other Funds		817,290.10
88	426	Guaranty Deposits Payable		231,740.51
89	427	Performance/Bidders/Bail Bonds Payable		165,856.85
90	439	Other Payables		39,500.33
92	445	Loans Payable- Foreign		201,327,686.55
94	455	Other Deffered Credits		188,993.70
95	501	Government Equity		48,027,921.30
96	510	Retained Earnings	741,552,666.66	
100	634	Income from Communication Facilities		155,602.00
102	639	Income from Waterworks System		16,970,161.00
104	642	Rent income		30,850.00
105	648	Other Business Income		704,191.65
106	649	Fines and Penalties- Business Income		881,651.61
110	664	Interest Income		32,552.27
112	678	Miscellaneous Income		4,550.04
116	684	Prior Years Adjustments		31,731,027.98
117	701	Salaries and Wages- Regular	2,788,738.00	
118	705	Salaries and Wages- Casual	355,078.28	
122	711	Personnel Economic Relief Allowance (PERA)	340,000.39	
124	713	Representation Allowance (RA)	72,000.00	
125	714	Tranportation Allowance (TA)	17,500.00	
129	720	Honoraria	33,500.00	
132	723	Overtime and Night Pay	2,021.93	
135	731	Life Retirement Insurance Contributions	334,648.56	
136	732	PAG-IBIG Contributions	62,676.64	
137	733	PHILHEALTH Contributions	36,450.00	
138	734	ECC Contributions	14,296.32	
139	742	Terminal Leave Benefits	183,315.91	
140	749	Other Personnel Benefits	23,360.71	
141	751	Travelling Expenses- Local	403,016.28	
143	753	Training Expenses	59,052.82	
145	755	Office Supplies Expenses	57,558.75	
146	756	Accountable Forms Expenses	18,870.00	
147	758	Food Supplies Expenses	-	
148	759	Drugs and Medicines Expenses	-	
149	760	Medical, Dental and Laboratory Supplies Expenses	217,115.26	
150	761	Gasoline, Oil and Lubricants Expenses	404,981.31	
151	765	Other Supplies Expenses	227,135.94	
152	766	Water Expenses	11,368.00	
153	767	Electricity Expenses	1,293,807.65	
155	771	Postage and Deliveries	2,960.00	
156	772	Telephone Expenses- Landline	26,637.68	
157	773	Telephone Expenses- Mobile	50,756.67	
158	774	Internet Expenses	10,853.12	
162	780	Advertising Expenses	4,105.00	

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163	781	Printing and Binding Expenses	34.00	
164	782	Rent Expenses	57,152.17	
166	784	Transportation and Delivery Expenses	22,661.00	
175	795	General Services	1,899,154.26	
176	796	Janitorial Services	71,581.04	
177	797	Security Services	56,000.00	
180	805	Repair and Maintenance-Electrification, Power and En	91,791.35	
181	811	Repair and Maintenance-Office Buildings	1,791.00	
186	821	Repair and Maintenance-Office Equipment	4,603.32	
189	826	Repair and Maintenance-Machineries	3,158.27	
190	829	Repair and Maintenance-Communication Equipment	800.00	
194	841	Repair and Maintenance-Motor Vehicles	88,600.75	
197	850	Repair and Maintenance-Other Property, Plant and E	186,580.00	
212	883	Extraordinary Expenses	10,138.00	
214	891	Taxes, Duties and Licenses	436,723.17	
215	892	Fidelity Bond Premiums	3,250.02	
216	893	Insurance Expenses	228.92	
218	902	Depreciation-Land Improvements	473.67	
219	905	Depreciation-Electrification, Power and Energy Struct	92,221.41	
220	911	Depreciation-Office Buildings	451,476.84	
221	915	Depreciation Other Structures	1,187,946.18	
225	921	Depreciation- Office Equipment	53,608.98	
226	922	Depreciation- Furniture and Fixtures	19,448.52	
227	923	Depreciation- IT Equipment	157,369.29	
228	924	Depreciation- Library Books	246.39	
229	926	Depreciation- Machineries	1,296.00	
230	929	Depreciation- Communication Equipment	182,399.55	
231	931	Depreciation- Firefighting Equipment and Accessories	3,873.21	
232	933	Depreciation- Medical, Dental & Laboratory Equipmen	14,542.56	
233	940	Depreciation- Other Machineries and Equipment	70,008.03	
234	941	Depreciation- Motor Vehicles	1,915.92	
235	944	Depreciation- Watercrafts	6,412.50	
236	948	Depreciation- Other Transportation Equipment	562.50	
237	950	Depreciation- Other Property, Plant and Equipment	3,300,723.12	
239	956	Other Discounts (Income from Waterworks System)	14,179.69	
245	969	Other Maintenance and Operating Expenses	139,701.85	
253		TOTALS	1,565,310,508.60	1,565,310,508.60

Prepared by:

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