



Partido Development Administration

TRIAL BALANCE

As of September 30, 2015

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	485,613.07	
2	103	Cash- Disbursing Officers	64,297.00	
3	104	Petty Cash Fund	85,469.50	
4	111	Cash in Bank - Local Currency, Current Account	11,590,427.30	
5	112	Cash in Bank - Local Currency, Savings Account	21,193,056.28	
6	121	Accounts Receivable	27,460,526.67	
7	301	Allowance for Doubtful Accounts		9,239,504.72
8	123	Due from Officers and Employees	106,975.50	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	60,757.36	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	179,632.76	
17	155	Office Supplies Inventory	748,063.23	
18	156	Accountable Forms Inventory	30,293.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	780,187.09	
20	161	Gasoline, Oil and Lubricants Inventory	181,909.60	
24	165	Other Supplies Inventory	725,316.32	
25	177	Prepaid Rent	257,642.70	
26	178	Prepaid Insurance	318,498.16	
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		8,526.22
43	205	Electrification, Power and Energy Structures	82,674,354.33	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,552,389.49
45	211	Office Buildings	40,131,275.87	
46	311	Accumulated Depreciation - Office Buildings		25,115,119.75
47	215	Other Structures	105,595,216.14	
48	315	Accumulated Depreciation - Other Structures		55,355,019.78
49	221	Office Equipment	7,395,265.35	
50	321	Accumulated Depreciation-Office Equipment		6,212,915.59
51	222	Furniture and Fixtures	2,112,146.59	
52	322	Accumulated Depreciation-Furniture and Fixtures		1,519,652.67
53	223	IT Equipment and Software	16,138,678.36	
54	323	Accumulated Depreciation-IT Equipment and Software		13,546,189.31
55	224	Library Books	21,556.00	
56	324	Accumulated Depreciation-Library Books		17,250.93
57	226	Machineries	930,003.35	
58	326	Accumulated Depreciation-Machineries		802,593.01
59	229	Communication Equipment	8,497,951.97	
60	329	Accumulated Depreciation-Communication Equipment		3,916,188.11
61	231	Firefighting Equipment and Accessories	120,500.00	
62	331	Accumulated Depreciation-Firefighting Equipment and Accessories		71,426.76
63	233	Medical, Dental and Laboratory Equipment	1,832,884.13	
64	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,445,306.23
65	240	Other Machineries and Equipment	34,941,229.72	
66	340	Accumulated Depreciation-Other Machineries and Equipment		29,644,041.32
67	241	Motor Vehicles	11,341,829.18	
68	341	Accumulated Depreciation-Motor Vehicles		9,754,206.16
69	244	Watercrafts	1,043,748.23	
70	344	Accumulated Depreciation-Watercrafts		835,000.79
71	248	Other Transportation Equipment	251,690.23	
72	348	Accumulated Depreciation-Other Transportation Equipment		225,958.80
73	250	Other Property, Plant and Equipment	440,248,417.56	
74	350	Accumulated Depreciation-Other Property, Plant and Equipment		142,040,538.31
76	290	Other Assets	124,269.32	
77	401	Accounts Payable		1,118,178.36
78	403	Due to Officers and Employees		734,443.48
79	411	Due to National Treasury		907,191,353.87
80	412	Due to BIR		60,972.07
81	413	Due to GSIS		367,752.74
82	414	Due to PAG-IBIG		246,225.65
83	415	Due to PHILHEALTH		39,304.91



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84	416	Due to Other NGAs		19,161,683.20
85	417	Due to Other GOCCs		48,489.29
86	418	Due to LGUs		79,073.29
87	424	Due to Other Funds		817,290.10
88	426	Guaranty Deposits Payable		287,130.51
89	427	Performance/Bidders/Bail Bonds Payable		169,696.85
90	439	Other Payables		20,643.66
92	445	Loans Payable- Foreign		175,680,223.30
94	455	Other Deferred Credits		67,554.65
95	501	Government Equity		48,027,921.30
96	510	Retained Earnings	741,552,666.66	
97	512	Income and Expense Summary	-	-
98	513	Retained Operating Surplus	-	-
99	623	Toll and Terminal Fees		1,081.00
100	634	Income from Communication Facilities		565,604.50
102	639	Income from Waterworks System		55,699,724.45
104	642	Rent income		68,450.00
105	648	Other Business Income		3,071,507.58
106	649	Fines and Penalties- Business Income		2,914,625.65
110	664	Interest Income		119,001.47
112	678	Miscellaneous Income		13,222.46
116	684	Prior Years Adjustments		31,533,719.31
117	701	Salaries and Wages- Regular	8,024,969.00	
118	705	Salaries and Wages- Casual	1,095,275.98	
122	711	Personnel Economic Relief Allowance (PERA)	1,017,546.57	
124	713	Representation Allowance (RA)	216,000.00	
125	714	Transportation Allowance (TA)	27,500.00	
126	715	Clothing/Uniform Allowance	290,000.00	
129	720	Honoraria	134,250.00	
132	723	Overtime and Night Pay	6,065.79	
133	724	Cash Gift	142,500.00	
134	725	Year End Bonus	1,478,260.50	
135	731	Life Retirement Insurance Contributions	962,996.28	
136	732	PAG-IBIG Contributions	54,592.19	
137	733	PHILHEALTH Contributions	107,312.50	
138	734	ECC Contributions	42,290.78	
139	742	Terminal Leave Benefits	183,315.91	
140	749	Other Personnel Benefits	152,350.73	
141	751	Travelling Expenses- Local	1,334,207.25	
143	753	Training Expenses	574,518.34	
145	755	Office Supplies Expenses	350,189.44	
146	756	Accountable Forms Expenses	133,398.00	
149	760	Medical, Dental and Laboratory Supplies Expenses	723,883.61	
150	761	Gasoline, Oil and Lubricants Expenses	1,591,170.36	
151	765	Other Supplies Expenses	1,452,002.19	
152	766	Water Expenses	69,016.00	
153	767	Electricity Expenses	5,458,722.32	
155	771	Postage and Deliveries	4,590.00	
156	772	Telephone Expenses- Landline	132,593.97	
157	773	Telephone Expenses- Mobile	249,217.57	
158	774	Internet Expenses	45,641.11	
159	775	Cable, Satellite, Telegraph and Radio Expense	3,145.00	
162	780	Advertising Expenses	7,657.90	
163	781	Printing and Binding Expenses	3,383.17	
164	782	Rent Expenses	229,415.20	
166	784	Transportation and Delivery Expenses	36,306.00	
167	785	Storage Expenses	-	
168	786	Subscriptions Expenses	-	
169	787	Survey Expenses	-	
170	788	Rewards and Other Claims	-	
171	791	Legal Services	-	
172	792	Auditing Services	580.00	
173	793	Consultancy Services	-	
174	794	Environment/Sanitary Services	-	
175	795	General Services	5,578,019.46	
176	796	Janitorial Services	267,096.64	



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177	797	Security Services	200,000.00	
178	799	Other Professional Services	3,890.00	
180	805	Repair and Maintenance-Electrification, Power and E	564,260.25	
181	811	Repair and Maintenance-Office Buildings	21,291.00	
182	815	Repair and Maintenance-Other Structures	52,832.00	
183	818	Repair and Maintenance-Leasehold Improvements, L	-	
184	819	Repair and Maintenance-Leasehold Improvements, B	-	
185	820	Repair and Maintenance-Other Leasehold Improve	-	
186	821	Repair and Maintenance-Office Equipment	13,383.32	
187	822	Repair and Maintenance-Furniture and Fixtures	250.00	
188	823	Repair and Maintenance-IT Equipment and Software	17,541.84	
189	826	Repair and Maintenance-Machineries	5,128.27	
190	829	Repair and Maintenance-Communication Equipment	800.00	
194	841	Repair and Maintenance-Motor Vehicles	569,059.56	
197	850	Repair and Maintenance-Other Property, Plant and E	504,527.50	
212	883	Extraordinary Expenses	37,985.71	
213	884	Miscellaneous Expenses	22,905.51	
214	891	Taxes, Duties and Licenses	1,356,111.16	
215	892	Fidelity Bond Premiums	7,375.03	
216	893	Insurance Expenses	4,024.36	
218	902	Depreciation-Land Improvements	1,421.01	
219	905	Depreciation-Electrification, Power and Energy Struct	281,059.15	
220	911	Depreciation-Office Buildings	1,354,430.52	
221	915	Depreciation Other Structures	3,563,838.54	
225	921	Depreciation- Office Equipment	201,618.96	
226	922	Depreciation- Furniture and Fixtures	58,560.96	
227	923	Depreciation- IT Equipment	473,889.75	
228	924	Depreciation- Library Books	704.07	
229	926	Depreciation- Machineries	3,888.00	
230	929	Depreciation- Communication Equipment	547,198.65	
231	931	Depreciation- Firefighting Equipment and Accessories	11,619.63	
232	933	Depreciation- Medical, Dental & Laboratory Equipme	39,378.32	
233	940	Depreciation- Other Machineries and Equipment	210,024.09	
234	941	Depreciation- Motor Vehicles	5,747.76	
235	944	Depreciation- Watercrafts	19,237.50	
236	948	Depreciation- Other Transportation Equipment	1,687.50	
237	950	Depreciation- Other Property, Plant and Equipment	9,903,689.36	
239	956	Other Discounts (Income from Waterworks System)	48,789.83	
245	969	Other Maintenance and Operating Expenses	258,364.19	
246	971	Bank Charges	3,500.00	
250	975	Interest Expenses	3,391,668.67	
253		TOTALS	1,620,406,701.61	1,620,406,701.61

Prepared by:


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