



# Partido Development Administration

## TRIAL BALANCE

As of September 30, 2016

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	208,200.13	
2	103	Cash- Disbursing Officers	420,760.67	
3	104	Petty Cash Fund	82,000.00	
4	111	Cash in Bank - Local Currency, Current Account	23,143,784.05	
5	112	Cash in Bank - Local Currency, Savings Account	37,398,972.12	
6	121	Accounts Receivable	28,134,370.14	
7	301	Allowance for Doubtful Accounts		9,280,492.72
8	123	Due from Officers and Employees	129,905.69	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	46,715.46	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	179,663.58	
17	155	Office Supplies Inventory	749,881.60	
18	156	Accountable Forms Inventory	109,273.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	1,017,265.53	
20	161	Gasoline, Oil and Lubricants Inventory	129,304.90	
24	165	Other Supplies Inventory	406,745.18	
25	177	Prepaid Rent	230,447.05	
26	178	Prepaid Insurance	341,318.08	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	139,460.00	
33	186	Guaranty Deposits	2,717.39	
40	201	Land	4,488,933.00	
41	202	Land Improvements	171,352.63	
42	302	Accumulated Depreciation- Land Improvements		12,675.40
43	205	Electrification, Power and Energy Structures	83,219,296.83	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,814,393.32
45	211	Office Buildings	41,178,246.37	
46	311	Accumulated Depreciation - Office Buildings		26,950,186.23
47	215	Other Structures	106,349,674.14	
48	315	Accumulated Depreciation - Other Structures		60,139,706.23
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		32,249.00
51	221	Office Equipment	8,003,483.45	
52	321	Accumulated Depreciation-Office Equipment		5,719,841.05
53	222	Furniture and Fixtures	1,992,377.30	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,410,538.38
55	223	IT Equipment and Software	13,165,995.53	
56	323	Accumulated Depreciation-IT Equipment and Software		12,064,488.57
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		18,324.89
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		807,777.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		4,636,601.83
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		86,919.60
65	233	Medical, Dental and Laboratory Equipment	1,857,879.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,489,730.65
67	240	Other Machineries and Equipment	32,288,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		27,012,047.58
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,564,255.44
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		860,650.79
73	248	Other Transportation Equipment	91,118.33	
74	348	Accumulated Depreciation-Other Transportation Equipment		83,694.09
75	250	Other Property, Plant and Equipment	443,513,484.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		155,085,955.25
78	290	Other Assets	926,122.47	
79	401	Accounts Payable		55,535.64



**Partido Development Administration**  
**TRIAL BALANCE**  
As of September 30, 2016

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
80	403	Due to Officers and Employees		735,475.20
81	411	Due to National Treasury		990,149,345.44
82	412	Due to BIR		535,773.66
83	413	Due to GSIS		302,278.16
84	414	Due to PAG-IBIG		243,500.54
85	415	Due to PHILHEALTH		36,671.51
86	416	Due to Other NGAs		30,404,650.08
87	417	Due to Other GOCCs		48,489.29
88	418	Due to LGUs		79,073.29
89	424	Due to Other Funds		644,242.31
90	426	Guaranty Deposits Payable		287,130.51
91	427	Performance/Bidders/Bail Bonds Payable		339,608.85
92	439	Other Payables		8,360.61
94	445	Loans Payable- Foreign		100,918,791.07
96	455	Other Deferred Credits		62,695.80
97	501	Government Equity		48,027,921.30
98	510	Retained Earnings	715,124,258.44	
102	634	Income from Communication Facilities		768,185.50
104	639	Income from Waterworks System		65,686,311.40
106	642	Rent income		36,080.00
107	648	Other Business Income		4,147,891.57
108	649	Fines and Penalties- Business Income		3,012,797.55
112	664	Interest Income		200,001.62
114	678	Miscellaneous Income		20,753.73
118	684	Prior Years Adjustments	5,734,618.47	
119	701	Salaries and Wages- Regular	7,528,375.50	
120	705	Salaries and Wages- Casual	1,087,229.88	
124	711	Personnel Economic Relief Allowance (PERA)	956,023.28	
126	713	Representation Allowance (RA)	211,000.00	
128	715	Clothing/Uniform Allowance	275,000.00	
131	720	Honoraria	145,375.00	
134	723	Overtime and Night Pay	10,109.65	
136	725	Year End Bonus	982,225.00	
137	731	Life Retirement Insurance Contributions	903,405.05	
138	732	PAG-IBIG Contributions	48,276.37	
139	733	PHILHEALTH Contributions	99,720.45	
140	734	ECC Contributions	39,115.58	
141	742	Terminal Leave Benefits	352,447.07	
142	749	Other Personnel Benefits	56,092.43	
143	751	Travelling Expenses- Local	967,364.00	
145	753	Training Expenses	204,729.72	
147	755	Office Supplies Expenses	474,377.13	
148	756	Accountable Forms Expenses	69,080.00	
151	760	Medical, Dental and Laboratory Supplies Expenses	974,121.54	
152	761	Gasoline. Oil and Lubricants Expenses	1,365,241.92	
153	765	Other Supplies Expenses	1,700,555.29	
154	766	Water Expenses	28,476.00	
155	767	Electricity Expenses	6,180,797.72	
157	771	Postage and Deliveries	1,200.00	
158	772	Telephone Expenses- Landline	56,459.56	
159	773	Telephone Expenses- Mobile	265,109.79	
160	774	Internet Expenses	19,993.00	
161	775	Cable, Satellite, Telegraph and Radio Expense	1,135.00	
165	781	Printing and Binding Expenses	9,377.00	
166	782	Rent Expenses	260,045.67	
168	784	Transportation and Delivery Expenses	18,680.00	
174	792	Auditing Services	365,027.06	
177	795	General Services	5,252,867.39	
178	796	Janitorial Services	454,133.72	
179	797	Security Services	178,279.00	
180	799	Other Professional Services	1,900.00	
181	802	Repair and Maintenance-Land Improvements	23,220.00	



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
182	805	Repair and Maintenance-Electrification, Power and E	308,350.40	
183	811	Repair and Maintenance-Office Buildings	63,145.00	
184	815	Repair and Maintenance-Other Structures	48,926.00	
188	821	Repair and Maintenance-Office Equipment	52,631.00	
190	823	Repair and Maintenance-IT Equipment and Software	33,501.33	
195	840	Repair and Maintenance-Other Machineries and Equi	700.00	
196	841	Repair and Maintenance-Motor Vehicles	700,178.23	
199	850	Repair and Maintenance-Other Property, Plant and E	458,858.20	
214	883	Extraordinary Expenses	30,215.99	
215	884	Miscellaneous Expenses	26,777.88	
216	891	Taxes, Duties and Licenses	1,531,014.80	
217	892	Fidelity Bond Premiums	27,531.27	
218	893	Insurance Expenses	25,693.81	
220	902	Depreciation-Land Improvements	3,675.51	
221	905	Depreciation-Electrification, Power and Energy Struc	342,168.78	
222	911	Depreciation-Office Buildings	1,383,589.64	
223	915	Depreciation Other Structures	3,594,642.45	
225	919	Depreciation- Leasehold Improvements, Building	32,249.00	
227	921	Depreciation- Office Equipment	205,259.72	
228	922	Depreciation- Furniture and Fixtures	63,197.05	
229	923	Depreciation- IT Equipment	380,611.32	
230	924	Depreciation- Library Books	810.56	
231	926	Depreciation- Machineries	3,888.00	
232	929	Depreciation- Communication Equipment	545,404.13	
233	931	Depreciation- Firefighting Equipment and Accessorie	11,619.63	
234	933	Depreciation- Medical, Dental & Laboratory Equipme	33,169.82	
235	940	Depreciation- Other Machineries and Equipment	233,999.13	
236	941	Depreciation- Motor Vehicles	112,462.00	
237	944	Depreciation- Watercrafts	19,237.50	
238	948	Depreciation- Other Transportation Equipment	1,687.50	
239	950	Depreciation- Other Property, Plant and Equipment	9,974,169.68	
241	956	Other Discounts (Income from Waterworks System)	60,920.42	
247	969	Other Maintenance and Operating Expenses	194,036.31	
248	971	Bank Charges	7,560.00	
252	975	Interest Expenses	9,733,688.01	
253	979	Other Financial Charges	1,200.86	
254		<b>TOTALS</b>	<b>1,634,822,092.67</b>	<b>1,634,822,092.67</b>

Prepared by:

  
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