

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of June 30, 2014

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	894,950.48		1
2	103	Cash- Disbursing Officers	233,016.50		2
3	104	Petty Cash Fund	98,000.00		3
4	111	Cash in Bank - Local Currency, Current Account	6,756,707.79		4
5	112	Cash in Bank - Local Currency, Savings Account	20,011,127.81		5
6	121	Accounts Receivable	28,891,088.47		6
7	301	Allowance for Doubtful Accounts		8,621,395.31	7
8	123	Due from Officers and Employees	41,826.11		8
9	136	Due from NGAs	35,250.00		9
10	137	Due from GOCCs	45,484.88		10
11	138	Due from LGUs	115,521.79		11
15	149	Other Receivables	386,086.40		15
16	155	Office Supplies Inventory	859,234.01		16
17	156	Accountable Forms Inventory	245,983.00		17
18	160	Medical, Dental and Laboratory Supplies Inventory	1,399,975.37		18
19	161	Gasoline, Oil and Lubricants Inventory	660,240.64		19
23	165	Other Supplies Inventory	3,216,064.90		23
24	177	Prepaid Rent	300,642.70		24
25	178	Prepaid Insurance	284,545.87		25
31	185	Other Prepaid Expenses	154,460.10		31
32	186	Guaranty Deposits	6,521.74		32
39	201	Land	4,488,933.00		39
40	202	Land Improvements	21,052.63		40
41	302	Accumulated Depreciation- Land Improvements		6,157.87	41
42	205	Electrification, Power and Energy Structures	82,467,303.33		42
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,607,017.44	43
44	211	Office Buildings	40,131,275.87		44
45	311	Accumulated Depreciation - Office Buildings		22,857,735.55	45
46	215	Other Structures	105,410,216.14		46
47	315	Accumulated Depreciation - Other Structures		49,395,151.38	47
48	221	Office Equipment	7,297,310.65		48
49	321	Accumulated Depreciation-Office Equipment		5,818,094.60	49
50	222	Furniture and Fixtures	2,104,966.59		50
51	322	Accumulated Depreciation-Furniture and Fixtures		1,423,433.12	51
52	223	IT Equipment and Software	15,861,724.89		52
53	323	Accumulated Depreciation-IT Equipment and Software		12,673,358.45	53
54	224	Library Books	20,806.00		54
55	324	Accumulated Depreciation-Library Books		16,053.91	55
56	226	Machineries	902,003.35		56
57	326	Accumulated Depreciation-Machineries		797,373.01	57
58	229	Communication Equipment	8,404,095.97		58
59	329	Accumulated Depreciation-Communication Equipment		3,007,767.68	59

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
60	231	Firefighting Equipment and Accessories	120,500.00		60
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		52,060.71	61
62	233	Medical, Dental and Laboratory Equipment	1,832,884.13		62
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,377,436.92	63
64	240	Other Machineries and Equipment	34,697,693.72		64
65	340	Accumulated Depreciation-Other Machineries and Equipment		29,294,001.17	65
66	241	Motor Vehicles	11,341,829.18		66
67	341	Accumulated Depreciation-Motor Vehicles		9,584,555.20	67
68	244	Watercrafts	1,043,748.23		68
69	344	Accumulated Depreciation-Watercrafts		802,938.29	69
70	248	Other Transportation Equipment	251,690.23		70
71	348	Accumulated Depreciation-Other Transportation Equipment		223,146.30	71
72	250	Other Property, Plant and Equipment	434,146,980.76		72
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		125,620,069.96	73
75	290	Other Assets	124,269.32		75
76	401	Accounts Payable		276,435.23	76
77	403	Due to Officers and Employees		933,013.46	77
78	411	Due to National Treasury		801,575,938.01	78
79	412	Due to BIR		152,734.57	79
80	413	Due to GSIS		5,448.82	80
81	414	Due to PAG-IBIG		117,727.20	81
82	415	Due to PHILHEALTH		15,004.91	82
83	416	Due to Other NGAs		1,508,986.68	83
84	417	Due to Other GOCCs		51,280.28	84
85	418	Due to LGUs		50,268.29	85
86	424	Due to Other Funds		1,444,037.10	86
87	426	Guaranty Deposits Payable		231,740.51	87
88	427	Performance/Bidders/Bail Bonds Payable		158,076.85	88
89	439	Other Payables		17,860.57	89
91	445	Loans Payable- Foreign		270,446,250.87	91
93	455	Other Deferred Credits		15,501.19	93
94	501	Government Equity		48,027,921.30	94
95	510	Retained Earnings	667,672,431.17		95
98	623	Toll and Terminal Fees		65,012.93	98
99	634	Income from Communication Facilities		335,527.50	99
101	639	Income from Waterworks System		35,041,988.70	101
103	642	Rent income		28,750.00	103
104	648	Other Business Income		1,759,968.54	104
105	649	Fines and Penalties- Business Income		1,781,645.07	105
109	664	Interest Income		96,064.40	109
111	678	Miscellaneous Income		7,200.00	111
115	684	Prior Years Adjustments		8,731,800.60	115

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
116	701	Salaries and Wages- Regular	5,652,954.19		116
117	705	Salaries and Wages- Casual	710,008.50		117
121	711	Personnel Economic Relief Allowance (PERA)	685,571.01		121
123	713	Representation Allowance (RA)	144,000.00		123
124	714	Transportation Allowance (TA)	30,000.00		124
125	715	Clothing/Uniform Allowance	285,000.00		125
128	720	Honoraria	51,325.00		128
131	723	Overtime and Night Pay	4,005.09		131
132	724	Cash Gift	142,500.00		132
133	725	Year End Bonus	529,823.50		133
134	731	Life Retirement Insurance Contributions	678,345.79		134
135	732	PAG-IBIG Contributions	127,257.81		135
136	733	PHILHEALTH Contributions	73,112.50		136
137	734	ECC Contributions	28,665.15		137
139	749	Other Personnel Benefits	53,092.33		139
140	751	Travelling Expenses- Local	962,070.23		140
142	753	Training Expenses	86,000.00		142
144	755	Office Supplies Expenses	172,039.48		144
145	756	Accountable Forms Expenses	7,000.00		145
146	758	Food Supplies Expenses	395,850.40		146
149	761	Gasoline. Oil and Lubricants Expenses	775,513.56		149
150	765	Other Supplies Expenses	118,742.17		150
152	767	Electricity Expenses	3,526,542.53		152
154	771	Postage and Deliveries	1,135.00		154
155	772	Telephone Expenses- Landline	86,797.29		155
156	773	Telephone Expenses- Mobile	195,931.94		156
157	774	Internet Expenses	20,792.00		157
158	775	Cable, Satellite, Telegraph and Radio Expense	1,175.00		158
161	780	Advertising Expenses	15,000.00		161
162	781	Printing and Binding Expenses	6,439.00		162
163	782	Rent Expenses	122,492.20		163
165	784	Transportation and Delivery Expenses	29,886.00		165
172	793	Consultancy Services	219,000.00		171
174	795	General Services	3,485,084.35		173
175	796	Janitorial Services	224,329.38		174
176	797	Security Services	176,959.21		175
177	799	Other Professional Services	54,250.00		176
179	805	Repair and Maintenance-Electrification, Power and En	16,424.25		178
185	821	Repair and Maintenance-Office Equipment	27,650.00		184
186	822	Repair and Maintenance-Furniture and Fixtures	3,700.00		185
193	841	Repair and Maintenance-Motor Vehicles	439,414.36		192
196	850	Repair and Maintenance-Other Property, Plant and E	571,700.00		195

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
211	883	Extraordinary Expenses	47,040.88		210
212	884	Miscellaneous Expenses	20.00		211
213	891	Taxes, Duties and Licenses	655,815.26		212
214	892	Fidelity Bond Premiums	4,625.00		213
215	893	Insurance Expenses	18,045.58		214
217	902	Depreciation-Land Improvements	947.34		216
218	905	Depreciation-Electrification, Power and Energy Struct	696,464.58		217
219	911	Depreciation-Office Buildings	902,953.68		218
220	915	Depreciation Other Structures	2,347,429.86		219
224	921	Depreciation- Office Equipment	218,365.61		223
225	922	Depreciation- Furniture and Fixtures	37,469.82		224
226	923	Depreciation- IT Equipment	343,084.08		225
227	924	Depreciation- Library Books	516.16		226
228	926	Depreciation- Machineries	1,332.00		227
229	929	Depreciation- Communication Equipment	360,575.46		228
230	931	Depreciation- Firefighting Equipment and Accessories	7,746.42		229
231	933	Depreciation- Medical, Dental & Laboratory Equipmen	28,434.94		230
232	940	Depreciation- Other Machineries and Equipment	140,016.06		231
233	941	Depreciation- Motor Vehicles	3,831.84		232
234	944	Depreciation- Watercrafts	12,825.00		233
235	948	Depreciation- Other Transportation Equipment	1,125.00		234
236	950	Depreciation- Other Property, Plant and Equipment	6,498,423.71		235
238	956	Other Discounts (Income from Waterworks System)	736,497.14		237
244	969	Other Maintenance and Operating Expenses	27,100.00		243
250	979	Other Financial Charges	47,222.09		249
252		TOTALS	1,517,053,930.45	1,517,053,930.45	251

Prepared by:

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Approved by:


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 Administrator I