

## PARTIDO DEVELOPMENT ADMINISTRATION

**TRIAL BALANCE**

As of September 30, 2014

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	796,525.26		1
2	103	Cash- Disbursing Officers	62,486.50		2
3	104	Petty Cash Fund	101,000.00		3
4	111	Cash in Bank - Local Currency, Current Account	4,154,519.88		4
5	112	Cash in Bank - Local Currency, Savings Account	18,046,995.81		5
6	121	Accounts Receivable	30,021,411.26		6
7	301	Allowance for Doubtful Accounts		8,621,395.31	7
8	123	Due from Officers and Employees	76,188.00		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	146	Receivables - Disallowances/Charges	216,000.00		15
16	149	Other Receivables	179,712.23		16
17	155	Office Supplies Inventory	754,866.49		17
18	156	Accountable Forms Inventory	183,503.00		18
19	160	Medical, Dental and Laboratory Supplies Inventory	288,657.78		19
20	161	Gasoline, Oil and Lubricants Inventory	-		20
24	165	Other Supplies Inventory	1,862,612.01		24
25	177	Prepaid Rent	285,142.70		25
26	178	Prepaid Insurance	270,184.24		26
32	185	Other Prepaid Expenses	154,460.10		32
33	186	Guaranty Deposits	6,521.74		33
40	201	Land	4,488,933.00		40
41	202	Land Improvements	21,052.63		41
42	302	Accumulated Depreciation- Land Improvements		6,631.54	42
43	205	Electrification, Power and Energy Structures	82,467,303.33		43
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,869,030.31	44
45	211	Office Buildings	40,131,275.87		45
46	311	Accumulated Depreciation - Office Buildings		23,309,212.39	46
47	215	Other Structures	105,410,216.14		47
48	315	Accumulated Depreciation - Other Structures		50,568,866.31	48
49	221	Office Equipment	7,297,310.65		49
50	321	Accumulated Depreciation-Office Equipment		5,916,727.48	50
51	222	Furniture and Fixtures	2,104,966.59		51
52	322	Accumulated Depreciation-Furniture and Fixtures		1,442,294.72	52
53	223	IT Equipment and Software	15,861,724.89		53
54	323	Accumulated Depreciation-IT Equipment and Software		12,841,030.18	54
55	224	Library Books	20,806.00		55
56	324	Accumulated Depreciation-Library Books		16,308.10	56
57	226	Machineries	902,003.35		57
58	326	Accumulated Depreciation-Machineries		798,039.01	58
59	229	Communication Equipment	8,404,095.97		59
60	329	Accumulated Depreciation-Communication Equipment		3,188,055.41	60



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
61	231	Firefighting Equipment and Accessories	120,500.00		61
62	331	Accumulated Depreciation-Firefighting Equipment and Accessories		55,933.92	62
63	233	Medical, Dental and Laboratory Equipment	1,832,884.13		63
64	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,391,643.18	64
65	240	Other Machineries and Equipment	34,697,693.72		65
66	340	Accumulated Depreciation-Other Machineries and Equipment		29,364,009.20	66
67	241	Motor Vehicles	11,341,829.18		67
68	341	Accumulated Depreciation-Motor Vehicles		9,586,471.12	68
69	244	Watercrafts	1,043,748.23		69
70	344	Accumulated Depreciation-Watercrafts		809,350.79	70
71	248	Other Transportation Equipment	251,690.23		71
72	348	Accumulated Depreciation-Other Transportation Equipment		223,708.80	72
73	250	Other Property, Plant and Equipment	434,205,020.76		73
74	350	Accumulated Depreciation-Other Property, Plant and Equipment		128,876,172.31	74
76	290	Other Assets	124,269.32		76
77	401	Accounts Payable		18,493,040.23	77
78	403	Due to Officers and Employees		932,708.83	78
79	411	Due to National Treasury		851,075,175.28	79
80	412	Due to BIR		58,970.78	80
81	413	Due to GSIS		12,654.94	81
82	414	Due to PAG-IBIG		102,590.68	82
83	415	Due to PHILHEALTH		16,029.91	83
84	416	Due to Other NGAs		1,508,986.68	84
85	417	Due to Other GOCCs		52,104.10	85
86	418	Due to LGUs		69,268.29	86
87	424	Due to Other Funds		1,017,290.10	87
88	426	Guaranty Deposits Payable		231,740.51	88
89	427	Performance/Bidders/Bail Bonds Payable		158,076.85	89
90	439	Other Payables		15,011.58	90
92	445	Loans Payable- Foreign		217,431,895.61	92
94	455	Other Deffered Credits		4,967.71	94
95	501	Government Equity		48,027,921.30	95
96	510	Retained Earnings	667,672,431.17		96
99	623	Toll and Terminal Fees		73,891.12	99
100	634	Income from Communication Facilities		435,219.37	100
102	639	Income from Waterworks System		53,650,173.70	102
104	642	Rent income		55,450.00	104
105	648	Other Business Income		2,549,722.54	105
106	649	Fines and Penalties- Business Income		2,788,211.94	106
110	664	Interest Income		139,878.61	110
112	678	Miscellaneous Income		7,200.00	112
116	684	Prior Years Adjustments	11,045,127.86		116
117	701	Salaries and Wages- Regular	8,489,399.19		117



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
118	705	Salaries and Wages- Casual	1,048,861.50		118
122	711	Personnel Economic Relief Allowance (PERA)	1,028,571.01		122
124	713	Representation Allowance (RA)	216,000.00		124
125	714	Transportation Allowance (TA)	45,000.00		125
126	715	Clothing/Uniform Allowance	285,000.00		126
129	720	Honoraria	86,125.00		129
132	723	Overtime and Night Pay	8,048.95		132
133	724	Cash Gift	142,500.00		133
134	725	Year End Bonus	529,823.50		134
135	731	Life Retirement Insurance Contributions	1,021,044.97		135
136	732	PAG-IBIG Contributions	190,763.77		136
137	733	PHILHEALTH Contributions	109,606.25		137
138	734	ECC Contributions	43,258.71		138
140	749	Other Personnel Benefits	316,717.75		140
141	751	Travelling Expenses- Local	1,579,904.48		141
143	753	Training Expenses	173,617.75		143
145	755	Office Supplies Expenses	330,827.23		145
146	756	Accountable Forms Expenses	78,560.00		146
149	760	Medical, Dental and Laboratory Supplies Expenses	1,105,237.59		149
150	761	Gasoline, Oil and Lubricants Expenses	3,012,472.17		150
151	765	Other Supplies Expenses	1,343,988.06		151
152	766	Water Expenses	43,304.00		152
153	767	Electricity Expenses	5,634,960.82		153
155	771	Postage and Deliveries	2,213.00		155
156	772	Telephone Expenses- Landline	141,792.30		156
157	773	Telephone Expenses- Mobile	303,409.57		157
158	774	Internet Expenses	41,584.00		158
159	775	Cable, Satellite, Telegraph and Radio Expense	1,955.00		159
162	780	Advertising Expenses	17,000.00		162
163	781	Printing and Binding Expenses	9,824.50		163
164	782	Rent Expenses	222,090.48		164
166	784	Transportation and Delivery Expenses	69,237.00		166
173	793	Consultancy Services	228,000.00		172
175	795	General Services	5,468,325.51		174
176	796	Janitorial Services	317,665.01		175
177	797	Security Services	278,676.85		176
178	799	Other Professional Services	60,750.00		177
180	805	Repair and Maintenance-Electrification, Power and Er	125,141.88		179
181	811	Repair and Maintenance-Office Buildings	22,769.44		180
186	821	Repair and Maintenance-Office Equipment	70,646.67		185
187	822	Repair and Maintenance-Furniture and Fixtures	12,350.00		186
188	823	Repair and Maintenance-IT Equipment and Software	8,245.00		187
193	840	Repair and Maintenance-Other Machineries and Equip	60,545.00		192




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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
194	841	Repair and Maintenance-Motor Vehicles	527,138.11		193
197	850	Repair and Maintenance-Other Property, Plant and Equipment	1,055,000.00		196
212	883	Extraordinary Expenses	38,000.00		211
213	884	Miscellaneous Expenses	36,399.36		212
214	891	Taxes, Duties and Licenses	1,348,175.93		213
215	892	Fidelity Bond Premiums	18,687.50		214
216	893	Insurance Expenses	34,520.56		215
218	902	Depreciation-Land Improvements	1,421.01		217
219	905	Depreciation-Electrification, Power and Energy Structures	958,477.45		218
220	911	Depreciation-Office Buildings	1,354,430.52		219
221	915	Depreciation Other Structures	3,521,144.79		220
225	921	Depreciation- Office Equipment	316,998.49		224
226	922	Depreciation- Furniture and Fixtures	56,331.42		225
227	923	Depreciation- IT Equipment	510,755.81		226
228	924	Depreciation- Library Books	770.35		227
229	926	Depreciation- Machineries	1,998.00		228
230	929	Depreciation- Communication Equipment	540,863.19		229
231	931	Depreciation- Firefighting Equipment and Accessories	11,619.63		230
232	933	Depreciation- Medical, Dental & Laboratory Equipment	42,641.20		231
233	940	Depreciation- Other Machineries and Equipment	210,024.09		232
234	941	Depreciation- Motor Vehicles	5,747.76		233
235	944	Depreciation- Watercrafts	19,237.50		234
236	948	Depreciation- Other Transportation Equipment	1,687.50		235
237	950	Depreciation- Other Property, Plant and Equipment	9,754,526.06		236
239	956	Other Discounts (Income from Waterworks System)	1,109,692.13		238
245	969	Other Maintenance and Operating Expenses	756,927.95		244
250	975	Interest Expenses	4,728,753.57		249
251	979	Other Financial Charges	403,350.26		250
253		<b>TOTALS</b>	<b>1,548,793,060.74</b>	<b>1,548,793,060.74</b>	252

Prepared by:

  
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Accountant III

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