

PARTIDO DEVELOPMENT ADMINISTRATION

**TRIAL BALANCE**

As of December 31, 2014

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	786,108.08		1
2	103	Cash- Disbursing Officers	18,254.00		2
4	111	Cash in Bank - Local Currency, Current Account	4,181,685.38		4
5	112	Cash in Bank - Local Currency, Savings Account	18,083,515.45		5
6	121	Accounts Receivable	30,159,067.65		6
7	301	Allowance for Doubtful Accounts		9,239,504.72	7
9	136	Due from NGAs	234,252.45		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	177,209.48		16
17	155	Office Supplies Inventory	759,402.06		17
18	156	Accountable Forms Inventory	148,591.34		18
19	160	Medical, Dental and Laboratory Supplies Inventory	394,320.70		19
24	165	Other Supplies Inventory	1,644,756.88		24
25	177	Prepaid Rent	274,642.70		25
26	178	Prepaid Insurance	277,635.99		26
30	182	Deffered Charges	5,949.29		30
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		7,105.21	42
43	205	Electrification, Power and Energy Structures	82,376,359.33		43
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,778,955.88	44
45	211	Office Buildings	40,131,275.87		45
46	311	Accumulated Depreciation - Office Buildings		23,760,689.23	46
47	215	Other Structures	105,595,216.14		47
48	315	Accumulated Depreciation - Other Structures		51,742,581.24	48
49	221	Office Equipment	4,701,875.76		49
50	321	Accumulated Depreciation-Office Equipment		3,618,569.05	50
51	222	Furniture and Fixtures	1,879,410.47		51
52	322	Accumulated Depreciation-Furniture and Fixtures		1,258,155.81	52
53	223	IT Equipment and Software	14,515,872.92		53
54	323	Accumulated Depreciation-IT Equipment and Software		11,769,196.59	54
55	224	Library Books	20,806.00		55
56	324	Accumulated Depreciation-Library Books		16,554.49	56
57	226	Machineries	517,557.55		57
58	326	Accumulated Depreciation-Machineries		427,503.79	58
59	229	Communication Equipment	8,497,951.97		59
60	329	Accumulated Depreciation-Communication Equipment		3,368,990.80	60
61	231	Firefighting Equipment and Accessories	120,500.00		61
62	331	Accumulated Depreciation-Firefighting Equipment and Accessories		59,807.13	62
63	233	Medical, Dental and Laboratory Equipment	1,748,812.13		63
64	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,330,184.64	64



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
65	240	Other Machineries and Equipment	30,769,921.89		65
66	340	Accumulated Depreciation-Other Machineries and Equipment		25,679,840.20	66
67	241	Motor Vehicles	10,825,829.18		67
68	341	Accumulated Depreciation-Motor Vehicles		9,123,987.04	68
69	244	Watercrafts	1,043,748.23		69
70	344	Accumulated Depreciation-Watercrafts		815,763.29	70
71	248	Other Transportation Equipment	91,118.33		71
72	348	Accumulated Depreciation-Other Transportation Equipment		79,756.59	72
73	250	Other Property, Plant and Equipment	440,096,417.56		73
74	350	Accumulated Depreciation-Other Property, Plant and Equipment		132,135,951.46	74
76	290	Other Assets	1,098,971.37		76
77	401	Accounts Payable		24,603,121.21	77
78	403	Due to Officers and Employees		889,965.40	78
79	411	Due to National Treasury		922,932,886.49	79
80	412	Due to BIR		33,666.54	80
81	413	Due to GSIS		9,848.77	81
82	414	Due to PAG-IBIG		56,800.49	82
83	415	Due to PHILHEALTH		16,979.91	83
84	416	Due to Other NGAs		1,008,986.68	84
85	417	Due to Other GOCCs		44,771.12	85
86	418	Due to LGUs		69,268.29	86
87	424	Due to Other Funds		817,290.10	87
88	426	Guaranty Deposits Payable		231,740.51	88
89	427	Performance/Bidders/Bail Bonds Payable		151,356.85	89
90	439	Other Payables		14,486.38	90
92	445	Loans Payable- Foreign		201,331,639.04	92
94	455	Other Deffered Credits		323,850.71	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		81,282.77	99
100	634	Income from Communication Facilities		627,778.37	100
102	639	Income from Waterworks System		70,583,927.50	102
104	642	Rent income		78,850.00	104
105	648	Other Business Income		3,212,257.33	105
106	649	Fines and Penalties- Business Income		3,640,198.63	106
110	664	Interest Income		180,183.31	110
112	678	Miscellaneous Income		11,210.10	112
113	681	Gain/Loss on Foreign Exchange (FOREX)		15,018,395.61	113
116	684	Prior Years Adjustments	75,115,176.90		116
117	701	Salaries and Wages- Regular	11,315,554.90		117
118	705	Salaries and Wages- Casual	1,358,595.33		118
122	711	Personnel Economic Relief Allowance (PERA)	1,368,081.40		122
124	713	Representation Allowance (RA)	288,000.00		124
125	714	Tranportation Allowance (TA)	60,000.00		125
126	715	Clothing/Uniform Allowance	285,000.00		126



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
129	720	Honoraria	149,875.00		129
131	722	Longevity Pay	10,000.00		131
132	723	Overtime and Night Pay	16,136.67		132
133	724	Cash Gift	287,500.00		133
134	725	Year End Bonus	2,080,018.00		134
135	731	Life Retirement Insurance Contributions	1,360,183.65		135
136	732	PAG-IBIG Contributions	253,514.81		136
137	733	PHILHEALTH Contributions	145,600.00		137
138	734	ECC Contributions	57,834.63		138
139	742	Terminal Leave Benefits	109,445.95		139
140	749	Other Personnel Benefits	560,275.51		140
141	751	Travelling Expenses- Local	2,408,483.68		141
143	753	Training Expenses	194,217.75		143
145	755	Office Supplies Expenses	529,476.96		145
146	756	Accountable Forms Expenses	140,291.66		146
149	760	Medical, Dental and Laboratory Supplies Expenses	1,452,404.67		149
150	761	Gasoline. Oil and Lubricants Expenses	3,887,439.34		150
151	765	Other Supplies Expenses	2,701,601.68		151
152	766	Water Expenses	71,760.00		152
153	767	Electricity Expenses	8,723,305.13		153
155	771	Postage and Deliveries	2,708.00		155
156	772	Telephone Expenses- Landline	205,469.40		156
157	773	Telephone Expenses- Mobile	413,099.34		157
158	774	Internet Expenses	59,777.00		158
159	775	Cable, Satellite, Telegraph and Radio Expense	2,325.00		159
162	780	Advertising Expenses	27,000.00		162
163	781	Printing and Binding Expenses	68,841.50		163
164	782	Rent Expenses	315,642.54		164
166	784	Transportation and Delivery Expenses	121,142.57		166
173	793	Consultancy Services	248,000.00		172
175	795	General Services	7,395,604.53		174
176	796	Janitorial Services	458,816.13		175
177	797	Security Services	390,676.85		176
178	799	Other Professional Services	115,868.21		177
180	805	Repair and Maintenance-Electrification, Power and En	420,004.56		179
181	811	Repair and Maintenance-Office Buildings	53,215.94		180
186	821	Repair and Maintenance-Office Equipment	77,796.67		185
187	822	Repair and Maintenance-Furniture and Fixtures	18,350.00		186
188	823	Repair and Maintenance-IT Equipment and Software	27,218.35		187
193	840	Repair and Maintenance-Other Machineries and Equip	60,545.00		192
194	841	Repair and Maintenance-Motor Vehicles	915,378.70		193
197	850	Repair and Maintenance-Other Property, Plant and E	1,091,390.00		196
212	883	Extraordinary Expenses	38,000.00		211
213	884	Miscellaneous Expenses	50,759.80		212
214	891	Taxes, Duties and Licenses	1,720,007.51		213
215	892	Fidelity Bond Premiums	19,872.45		214



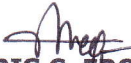
PARTIDO DEVELOPMENT ADMINISTRATION

**TRIAL BALANCE**

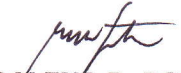
As of December 31, 2014

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
216	893	Insurance Expenses	42,270.11		215
217	901	Bad Debts Expenses	618,109.41		216
218	902	Depreciation-Land Improvements	1,894.68		217
219	905	Depreciation-Electrification, Power and Energy Struct	1,048,403.02		218
220	911	Depreciation-Office Buildings	1,805,907.36		219
221	915	Depreciation Other Structures	4,694,859.72		220
225	921	Depreciation- Office Equipment	369,851.47		224
226	922	Depreciation- Furniture and Fixtures	75,193.02		225
227	923	Depreciation- IT Equipment	667,271.00		226
228	924	Depreciation- Library Books	1,016.74		227
229	926	Depreciation- Machineries	2,664.00		228
230	929	Depreciation- Communication Equipment	721,798.58		229
231	931	Depreciation- Firefighting Equipment and Accessories	15,492.84		230
232	933	Depreciation- Medical, Dental & Laboratory Equipmer	56,847.46		231
233	940	Depreciation- Other Machineries and Equipment	280,032.12		232
234	941	Depreciation- Motor Vehicles	7,663.68		233
235	944	Depreciation- Watercrafts	25,650.00		234
236	948	Depreciation- Other Transportation Equipment	2,250.00		235
237	950	Depreciation- Other Property, Plant and Equipment	13,014,305.21		236
239	956	Other Discounts (Income from Waterworks System)	1,467,243.99		238
243	961	Loss of Assets	36,719.04		242
245	969	Other Maintenance and Operating Expenses	1,168,243.01		244
246	971	Bank Charges	60.00		245
250	975	Interest Expenses	11,180,420.98		249
251	979	Other Financial Charges	762,868.00		250
253		<b>TOTALS</b>	<b>1,641,211,760.57</b>	<b>1,641,211,760.57</b>	252

Prepared by:

  
**MARICRIS C. ROYALDE**  
 Acting Bookkeeper/CSA D

Checked by:

  
**MAGDALENA R. PORTEM**  
 Accountant III

Approved by:

  
**ROSA B. CATOLICO**  
 Administrator I