

## PARTIDO DEVELOPMENT ADMINISTRATION

## TRIAL BALANCE

As of December 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	653,276.70		1
3	104	Petty Cash Fund	82,876.90		3
4	111	Cash in Bank - Local Currency, Current Account	2,101,768.44		4
5	112	Cash in Bank - Local Currency, Savings Account	20,523,412.61		5
6	121	Accounts Receivable	26,545,777.19		6
7	301	Allowance for Doubtful Accounts		8,571,292.97	7
8	123	Due from Officers and Employees	174,400.49		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	164,428.20		15
16	155	Office Supplies Inventory	634,690.83		16
17	156	Accountable Forms Inventory	161,630.50		17
18	160	Medical, Dental and Laboratory Supplies Inventory	301,854.90		18
19	161	Gasoline, Oil and Lubricants Inventory	147,577.27		19
23	165	Other Supplies Inventory	2,961,524.87		23
24	177	Prepaid Rent	323,642.70		24
25	178	Prepaid Insurance	261,546.37		25
31	185	Other Prepaid Expenses	152,793.36		31
39	201	Land	4,488,933.00		39
40	202	Land Improvements	21,052.63		40
41	302	Accumulated Depreciation- Land Improvements		3,701.67	41
42	205	Electrification, Power and Energy Structures	82,349,887.33		42
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		64,480,899.81	43
44	211	Office Buildings	40,131,275.87		44
45	311	Accumulated Depreciation - Office Buildings		20,298,958.53	45
46	215	Other Structures	105,410,216.14		46
47	315	Accumulated Depreciation - Other Structures		42,304,261.78	47
48	221	Office Equipment	6,690,889.71		48
49	321	Accumulated Depreciation-Office Equipment		5,234,631.26	49
50	222	Furniture and Fixtures	1,963,251.34		50
51	322	Accumulated Depreciation-Furniture and Fixtures		1,333,046.18	51
52	223	IT Equipment and Software	15,034,143.72		52
53	323	Accumulated Depreciation-IT Equipment and Software		11,450,977.23	53
54	224	Library Books	17,806.00		54
55	324	Accumulated Depreciation-Library Books		17,627.94	55
56	226	Machineries	902,003.35		56
57	326	Accumulated Depreciation-Machineries		714,860.75	57
58	229	Communication Equipment	8,404,095.97		58
59	329	Accumulated Depreciation-Communication Equipment		4,117,334.70	59
60	231	Firefighting Equipment and Accessories	120,500.00		60
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		28,821.42	61
62	233	Medical, Dental and Laboratory Equipment	1,831,389.13		62
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,180,503.91	63
64	240	Other Machineries and Equipment	34,697,693.72		64
65	340	Accumulated Depreciation-Other Machineries and Equipment		26,103,303.53	65
66	241	Motor Vehicles	11,341,828.18		66
67	341	Accumulated Depreciation-Motor Vehicles		9,371,104.16	67
68	244	Watercrafts	1,043,748.23		68
69	344	Accumulated Depreciation-Watercrafts		716,735.10	69
70	248	Other Transportation Equipment	251,690.23		70
71	348	Accumulated Depreciation-Other Transportation Equipment		199,369.25	71
72	250	Other Property, Plant and Equipment	429,963,569.13		72



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73	350	Accumulated Depreciation-Other Property, Plant and Equipment		112,324,216.37	73
75	290	Other Assets	75,348.57		75
76	401	Accounts Payable		7,134,962.25	76
77	403	Due to Officers and Employees		985,530.22	77
78	411	Due to National Treasury		758,172,876.73	78
79	412	Due to BIR		437,793.04	79
80	413	Due to GSIS		360,924.02	80
81	414	Due to PAG-IBIG		194,569.49	81
82	415	Due to PHILHEALTH		17,877.01	82
83	416	Due to Other NGAs		1,908,986.68	83
84	417	Due to Other GOCCs		34,728.45	84
85	418	Due to LGUs		50,268.29	85
86	424	Due to Other Funds		1,024,062.03	86
87	426	Guaranty Deposits Payable		243,740.51	87
88	427	Performance/Bidders/Bail Bonds Payable		145,634.85	88
89	439	Other Payables		18,891.96	89
91	445	Loans Payable- Foreign		381,130,344.45	91
94	501	Government Equity		48,027,921.30	94
95	510	Retained Earnings	697,526,887.67		95
98	623	Toll and Terminal Fees		212,815.14	98
99	634	Income from Communication Facilities		695,494.40	99
101	639	Income from Waterworks System		64,173,996.56	101
103	642	Rent income		220,210.63	103
104	648	Other Business Income		2,734,625.08	104
105	649	Fines and Penalties- Business Income		3,414,104.63	105
107	652	Subsidy from Other National Government Agencies		5,218,585.33	107
108	662	Income from Grants and Donations		60,860.00	108
109	664	Interest Income		334,546.22	109
111	678	Miscellaneous Income		38,746.53	111
112	681	Gain/Loss on Foreign Exchange (FOREX)		14,803,665.20	112
115	684	Prior Years Adjustments		2,541,734.73	115
116	701	Salaries and Wages- Regular	10,474,594.04		116
117	705	Salaries and Wages- Casual	1,515,293.00		117
121	711	Personnel Economic Relief Allowance (PERA)	1,401,054.15		121
123	713	Representation Allowance (RA)	228,000.00		123
124	714	Transportation Allowance (TA)	114,000.00		124
125	715	Clothing/Uniform Allowance	295,000.00		125
126	717	Productivity Incentive Allowance	112,000.00		126
128	720	Honoraria	140,500.00		128
131	723	Overtime and Night Pay	14,428.73		131
132	724	Cash Gift	611,500.00		132
133	725	Year End Bonus	2,277,856.00		133
134	731	Life Retirement Insurance Contributions	1,256,800.78		134
135	732	PAG-IBIG Contributions	239,772.66		135
136	733	PHILHEALTH Contributions	138,661.20		136
137	734	ECC Contributions	57,560.77		137
139	749	Other Personnel Benefits	564,280.38		139
140	751	Travelling Expenses- Local	3,323,754.59		140
141	752	Travelling Expenses- Foreign	42,000.00		141
142	753	Training Expenses	166,600.00		142
144	755	Office Supplies Expenses	1,044,713.73		144
145	756	Accountable Forms Expenses	185,927.50		145
148	760	Medical, Dental and Laboratory Supplies Expenses	1,429,222.13		148



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149	761	Gasoline. Oil and Lubricants Expenses	3,778,929.64		149
150	765	Other Supplies Expenses	1,529,511.40		150
151	766	Water Expenses	351,286.95		151
152	767	Electricity Expenses	7,312,916.96		152
154	771	Postage and Deliveries	1,705.00		154
155	772	Telephone Expenses- Landline	289,904.26		155
156	773	Telephone Expenses- Mobile	473,905.56		156
157	774	Internet Expenses	51,192.27		157
158	775	Cable, Satellite, Telegraph and Radio Expense	1,731.00		158
159	778	Membership Dues and Contributions to Organizations	2,400.00		159
161	780	Advertising Expenses	12,617.20		161
162	781	Printing and Binding Expenses	17,875.75		162
163	782	Rent Expenses	234,817.09		163
164	783	Representation Expenses	1,116,145.70		164
165	784	Transportation and Delivery Expenses	87,308.00		165
169	791	Legal Services	400.00		169
170	792	Auditing Services	570,272.00		170
171	793	Consultancy Services	639,000.00		171
173	795	General Services	7,693,073.60		173
174	796	Janitorial Services	738,704.70		174
175	797	Security Services	652,208.33		175
176	799	Other Professional Services	28,286.64		176
178	805	Repair and Maintenance-Electrification, Power and En	302,772.90		178
179	811	Repair and Maintenance-Office Buildings	316,766.00		179
184	821	Repair and Maintenance-Office Equipment	12,850.00		184
185	822	Repair and Maintenance-Furniture and Fixtures	94,005.83		185
186	823	Repair and Maintenance-IT Equipment and Software	10,883.30		186
188	829	Repair and Maintenance-Communication Equipment	630.00		188
192	841	Repair and Maintenance-Motor Vehicles	1,272,026.30		192
194	848	Repair and Maintenance-Other Transportation Equipm	528.00		194
195	850	Repair and Maintenance-Other Property, Plant and Ec	1,291,439.94		195
206	878	Donations	33,600.00		206
210	883	Extraordinary Expenses	102,726.42		210
211	884	Miscellaneous Expenses	24,245.00		211
212	891	Taxes, Duties and Licenses	1,282,848.56		212
213	892	Fidelity Bond Premiums	47,597.59		213
214	893	Insurance Expenses	87,409.53		214
215	901	Bad Debts Expenses	45,701.76		215
216	902	Depreciation-Land Improvements	1,894.68		216
217	905	Depreciation-Electrification, Power and Energy Struct	7,406,996.50		217
218	911	Depreciation-Office Buildings	1,805,907.36		218
219	915	Depreciation Other Structures	4,719,159.72		219
223	921	Depreciation- Office Equipment	395,334.40		223
224	922	Depreciation- Furniture and Fixtures	58,790.10		224
225	923	Depreciation- IT Equipment	614,027.50		225
226	924	Depreciation- IT Library Books	2,230.42		226
227	926	Depreciation- Machineries	81,180.36		227
228	929	Depreciation- Communication Equipment	3,021,753.26		228
229	931	Depreciation- Firefighting Equipment and Accessories	15,492.84		229
230	933	Depreciation- Medical, Dental & Laboratory Equipmen	164,825.04		230
231	940	Depreciation- Other Machineries and Equipment	3,132,790.42		231
232	941	Depreciation- Motor Vehicles	146,159.20		232
233	944	Depreciation- Watercrafts	93,937.32		233
234	948	Depreciation- Other Transportation Equipment	22,652.16		234

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
235	950	Depreciation- Other Property, Plant and Equipment	12,715,128.67		235
237	956	Other Discounts (Income from Waterworks System)	1,267,630.42		237
243	969	Other Maintenance and Operating Expenses	68,838.00		243
247	974	Documentary Stamp Expenses	160.00		247
248	975	Interest Expenses	10,189,004.99		248
249	979	Other Financial Charges	3,068,838.17		249
251		<b>TOTALS</b>	<b>1,602,790,142.29</b>	<b>1,602,790,142.29</b>	251
252		<b>NET INCOME/LOSS</b>			252
253		<b>GRAND TOTALS</b>	<b>1,602,790,142.29</b>	<b>1,602,790,142.29</b>	253

