# PARTIDO DEVELOPMENT ADMINISTRATION TRIAL BALANCE

#### A of Desarts 2015

As of December 2012

1   102   Cash- Collecting Officers   653,276.70   3   104   Petty Cash Fund   82,876.90   4   111   Cash in Bank - Local Currency, Current Account   2,101,784.44   5   112   Cash in Bank - Local Currency, Savings Account   20,523,412.61   6   121   Accounts Receivable   26,545,777.19   7   301   Allowance for Doubtful Accounts   20,523,412.61   7   301   Allowance for Doubtful Accounts   3,571,292.97   8   123   Due from MGAS   35,250.00   10   137   Due from GOCCS   45,484.88   111,521.79   111   138   Due from GOCCS   45,484.88   111,521.79   115   149   Other Receivables   164,428.20   115,521.79   115   149   Other Receivables   164,428.20   115,521.79   116   155   Office Supplies Inventory   331,845.90   331,845.90   39   161   Gasoline, Oil and Lubricants Inventory   301,845.90   316   Gotton Goccounts   34,690.83   37   37   37   37   37   37   37	#	ACCOUNT	ACCOUNT TITLE	N P P T T		Τ
104   Petty Cash Fund				DEBIT	CREDIT	#
1111				653,276.70		1
5         112         Cash in Bank - Local Currency, Savings Account         20,523,412.61           6         121         Accounts Receivable         26,545,777.19           7         301         Allowance for Doubtful Accounts         8,571,292.97           8         123         Due from Officers and Employees         174,400.49           9         136         Due from KGAS         35,250.00           10         137         Due from GOCCS         45,484.88           11         138         Due from IGUS         115,521.79           15         149         Other Recelvables         164,428.20           16         155         Office Supplies Inventory         634,690.83           17         156         Accountable Forms Inventory         161,630.50           18         160         Medical, Dental and Laboratory Supplies Inventory         301,854.90           19         161         Gasoline, Oil and Lubricants Inventory         2,961,524.87           24         177         Prepaid Rent         323,642.70           25         178         Prepaid Insurance         261,546.37           31         185         Other Perpaid Expenses         152,793.36           39         201         Land				82,876.90		3
6         121         Accounts Receivable         26,545,777,19         8,571,292.97           7         301         Allowance for Doubtful Accounts         8,571,292.97           8         123         Due from Offices and Employees         174,400.49           9         136         Due from GOCCS         45,484.88           11         138         Due from LGUs         115,521.79           15         149         Other Receivables         164,428.20           16         155         Offce Supplies Inventory         634,690.83           17         156         Accountable Forms Inventory         161,630.50           18         160         Medical, Dental and Laboratory Supplies Inventory         301,854.90           19         161         Gasoline, Oil and Lubricants Inventory         147,577.27           23         165         Other Supplies Inventory         2,961,524.87           24         177         Prepaid Rent         323,642.70           25         178         Prepaid Insurance         261,546.37           31         185         Other Prepaid Expenses         152,793.36           33         201         Land         4,488,933.00           40         202         Land Improvements			Cash in Bank - Local Currency, Current Account	2,101,768.44		4
Total				20,523,412.61		5
132   Due from Officers and Employees   174,400.49   9   136   Due from NGAs   35,250.00   10   137   Due from GCCS   45,484.88   11   138   Due from GCCS   45,484.88   11   138   Due from GCCS   45,484.88   11   138   Due from LGUs   115,521.79   15   149   Other Receivables   164,428.20   16   155   Office Supplies Inventory   634,690.83   17   156   Accountable Forms Inventory   161,630.50   18   160   Medical, Dental and Laboratory Supplies Inventory   301,854.90   1   17   156   Accountable Forms Inventory   147,577.27   16   Gasoline, Ol and Lubricants Inventory   147,577.27   17   17   17   18   18   160   Medical, Dental and Laboratory Supplies Inventory   147,577.27   17   18   18   18   18   18   18   1	-			26,545,777.19		6
9	-				8,571,292.97	7
10						8
11	1					9
15	3-					10
15						11
156						15
161						16
161   Gasoline, Oil and Lubricants Inventory   147,577.27     1						17
23   165   Other Supplies Inventory   2,961,524.87						18
177						19
25	The same of the sa					23
185						24
201	2					25
40   202					The state of the s	31
302	6					39
42   205   Electrification, Power and Energy Structures   82,349,887.33   24   305   Accumulated Depreciation - Electrification, Power and Energy Structures   64,480,899.81   44   211   Office Buildings   40,131,275.87   42   42   42   11   Office Buildings   40,131,275.87   43   45   311   Accumulated Depreciation - Office Buildings   20,298,958.53   46   215   Ofther Structures   105,410,216.14   47   315   Accumulated Depreciation - Other Structures   42,304,261.78   48   221   Office Equipment   6,690,889.71   49   321   Accumulated Depreciation-Office Equipment   5,234,631.26   47   49   321   Accumulated Depreciation-Office Equipment   5,234,631.26   48   222   Furniture and Fixtures   1,963,251.34   51   322   Accumulated Depreciation-Furniture and Fixtures   1,963,251.34   52   223   IT Equipment and Software   15,034,143.72   53   323   Accumulated Depreciation-Furniture and Software   11,450,977.23   54   224   Library Books   17,806.00   55   55   324   Accumulated Depreciation-Library Books   17,806.00   55   55   324   Accumulated Depreciation-Machineries   902,003.35   57   326   Accumulated Depreciation-Machineries   902,003.35   714,860.75   57   326   Accumulated Depreciation-Furniture and Fixtures   8,404,095.97   57   329   Accumulated Depreciation-Communication Equipment   8,404,095.97   57   58   229   Communication Equipment   8,404,095.97   57   58   229   Communication Equipment   1,831,389.13   66   231   Firefighting Equipment and Accessories   120,500.00   61   331   Accumulated Depreciation-Firefighting Equipment and Accessories   28,821.42   66   240   Other Machineries and Equipment   1,831,389.13   66   340   Accumulated Depreciation-Medical, Dental and Laboratory Equipment   34,697,693.72   66   241   Motor Vehicles   9,371,104.16   68   244   Watercrafts   1,043,748.23   9,371,104.16   68   244   Watercrafts   1,043,748.23   9,371,104.16   69   344   Accumulated Depreciation-Watercrafts   1,043,748.23   9,371,104.16   69   344   Accumulated Depreciation-Watercrafts   1,043,748				21,052.63		40
305   Accumulated Depreciation- Electrification, Power and Energy Structures   64,480,899.81     44					3,701.67	41
44         211         Office Buildings         40,131,275.87           45         311         Accumulated Depreciation - Office Buildings         20,298,958.53           46         215         Other Structures         105,410,216.14           47         315         Accumulated Depreciation - Other Structures         42,304,261.78           48         221         Office Equipment         6,690,889.71           49         321         Accumulated Depreciation-Office Equipment         5,234,631.26           51         322         Furniture and Fixtures         1,963,251.34           51         322         Accumulated Depreciation-Furniture and Fixtures         1,333,046.18           52         223         IT Equipment and Software         15,034,143.72           53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23           54         224         Library Books         17,806.00           55         324         Accumulated Depreciation-Library Books         17,806.00           57         326         Accumulated Depreciation-Machineries         902,003.35           57         326         Accumulated Depreciation-Machineries         714,860.75           58         229         Communication Equipment			Accumulated Degree and Energy Structures	82,349,887.33		42
45   311   Accumulated Depreciation - Office Buildings   20,298,958.53   46   215   Other Structures   105,410,216.14   42,304,261.78   47   315   Accumulated Depreciation - Other Structures   6,690,889.71   42,304,261.78   42,404,261.78   42,404,261.7	8		Office Buildings		64,480,899.81	43
46         215         Other Structures         105,410,216.14         47           47         315         Accumulated Depreciation - Other Structures         42,304,261.78         4           48         221         Office Equipment         6,690,889.71         4           49         321         Accumulated Depreciation-Office Equipment         5,234,631.26         4           50         222         Furniture and Fixtures         1,963,251.34         1,333,046.18         5           51         322         Accumulated Depreciation-Furniture and Fixtures         15,034,143.72         5           52         223         IT Equipment and Software         15,034,143.72         5           53         323         Accumulated Depreciation-TT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         17,627.94         5           55         324         Accumulated Depreciation-Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         902,003.35         7           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Gumunica				40,131,275.87		44
47         315         Accumulated Depreciation - Other Structures         42,304,261.78         4           48         221         Office Equipment         6,690,889.71         4           49         321         Accumulated Depreciation-Office Equipment         5,234,631.26         4           10         222         Furniture and Fixtures         1,963,251.34         5           151         322         Accumulated Depreciation-Furniture and Fixtures         1,333,046.18         5           52         223         IT Equipment and Software         15,034,143.72         11,450,977.23         5           53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         5           55         324         Accumulated Depreciation-Library Books         17,806.00         5           56         226         Machineries         902,003.35         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and				105 410 216 44	20,298,958.53	45
48         221         Office Equipment         6,690,889.71         49         321         Accumulated Depreciation-Office Equipment         5,234,631.26         4           49         321         Accumulated Depreciation-Office Equipment         1,963,251.34         5           51         322         Furniture and Fixtures         1,963,251.34         1           51         322         Accumulated Depreciation-Furniture and Fixtures         15,034,143.72         5           52         223         IT Equipment and Software         15,034,143.72         5           53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         17,627.94         5           55         324         Accumulated Depreciation-Library Books         17,806.00         17,627.94         5           56         226         Machineries         902,003.35         7         5           57         326         Accumulated Depreciation-Machineries         8,404,095.97         7         5           58         229         Communication Equipment         8,404,095.97         4,117,334.70         5           60         231         Firefighting Equ				105,410,216.14	42.004.004.70	46
Accumulated Depreciation-Office Equipment   5,234,631.26   4   5   5   322   Furniture and Fixtures   1,963,251.34   5   5   322   Accumulated Depreciation-Furniture and Fixtures   1,333,046.18   5   5   322   Accumulated Depreciation-IT Equipment and Software   15,034,143.72   5   5   323   Accumulated Depreciation-IT Equipment and Software   11,450,977.23   5   5   324   Accumulated Depreciation-Library Books   17,806.00   17,627.94   5   5   5   324   Accumulated Depreciation-Hachineries   902,003.35   7   7   7   7   7   7   7   7   7	No.			C COO 000 71	42,304,261./8	47
1,963,251.34   1,963,251.34   1,333,046.18   5   5   322   Accumulated Depreciation-Furniture and Fixtures   1,963,251.34   1,333,046.18   5   5   322   Accumulated Depreciation-Furniture and Fixtures   15,034,143.72   5   5   323   Accumulated Depreciation-IT Equipment and Software   11,450,977.23   5   5   324   Accumulated Depreciation-Library Books   17,806.00   5   5   324   Accumulated Depreciation-Library Books   17,627.94   5   5   326   Accumulated Depreciation-Machineries   902,003.35   7   7   7   7   7   7   7   7   7				6,690,889.71	E 001 001 04	48
51         322         Accumulated Depreciation-Furniture and Fixtures         1,333,046.18         5           52         223         IT Equipment and Software         15,034,143.72         5           53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         5           55         324         Accumulated Depreciation-Library Books         17,627.94         5           56         226         Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Denta	-			1.002.251.24	5,234,631.26	49
52         223         IT Equipment and Software         15,034,143.72         5           53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         5           55         324         Accumulated Depreciation-Library Books         17,627.94         5           56         226         Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         26,103,303.53         6           64         240         Other Machineries an				1,963,251.34	1 222 245 12	50
53         323         Accumulated Depreciation-IT Equipment and Software         11,450,977.23         5           54         224         Library Books         17,806.00         5           55         324         Accumulated Depreciation-Library Books         17,627.94         5           56         226         Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         1,180,503.91         6           64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Dep				15 024 142 72	1,333,046.18	51
54224Library Books17,806.00555324Accumulated Depreciation-Library Books17,806.0017,627.94556226Machineries902,003.35557326Accumulated Depreciation-Machineries714,860.75558229Communication Equipment8,404,095.97559329Accumulated Depreciation-Communication Equipment4,117,334.70560231Firefighting Equipment and Accessories120,500.00661331Accumulated Depreciation-Firefighting Equipment and Accessories28,821.42662233Medical, Dental and Laboratory Equipment1,831,389.13663333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.23771348Accumulated Depreciation-Other Transportation Equipment199,369.257				15,034,143.72	11 450 077 22	52
55         324         Accumulated Depreciation-Library Books         17,627.94         5           56         226         Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         1,180,503.91         6           64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         9,371,104.16         6           67         341         Accum			Library Books		11,450,977.23	53
56         226         Machineries         902,003.35         5           57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         1,180,503.91         6           64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244	55			17,000.00	17 (27 04	54
57         326         Accumulated Depreciation-Machineries         714,860.75         5           58         229         Communication Equipment         8,404,095.97         5           59         329         Accumulated Depreciation-Communication Equipment         4,117,334.70         5           60         231         Firefighting Equipment and Accessories         120,500.00         6           61         331         Accumulated Depreciation-Firefighting Equipment and Accessories         28,821.42         6           62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         1,180,503.91         6           64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         716,735.10         6           69         344			Machineries	902 003 35	17,027.94	55 56
58229Communication Equipment8,404,095.97559329Accumulated Depreciation-Communication Equipment4,117,334.70560231Firefighting Equipment and Accessories120,500.00661331Accumulated Depreciation-Firefighting Equipment and Accessories28,821.42662233Medical, Dental and Laboratory Equipment1,831,389.13663333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.23771348Accumulated Depreciation-Other Transportation Equipment199,369.257	57			502,005.55	714 960 75	
59329Accumulated Depreciation-Communication Equipment4,117,334.70560231Firefighting Equipment and Accessories120,500.00661331Accumulated Depreciation-Firefighting Equipment and Accessories28,821.42662233Medical, Dental and Laboratory Equipment1,831,389.13663333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.23771348Accumulated Depreciation-Other Transportation Equipment199,369.257				8 404 005 07	714,000.75	57 58
60231Firefighting Equipment and Accessories120,500.00661331Accumulated Depreciation-Firefighting Equipment and Accessories28,821.42662233Medical, Dental and Laboratory Equipment1,831,389.13663333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.23771348Accumulated Depreciation-Other Transportation Equipment199,369.257	59	329		t	4 117 224 70	59
61331Accumulated Depreciation-Firefighting Equipment and Accessories28,821.42662233Medical, Dental and Laboratory Equipment1,831,389.13663333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.237071348Accumulated Depreciation-Other Transportation Equipment199,369.257	60	231	Firefighting Equipment and Accessories	T	4,117,334.70	60
62         233         Medical, Dental and Laboratory Equipment         1,831,389.13         6           63         333         Accumulated Depreciation-Medical, Dental and Laboratory Equipment         1,180,503.91         6           64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7	61	331	Accumulated Depreciation-Firefighting Equipment and	d Accessories	29 921 42	61
63333Accumulated Depreciation-Medical, Dental and Laboratory Equipment1,180,503.91664240Other Machineries and Equipment34,697,693.72665340Accumulated Depreciation-Other Machineries and Equipment26,103,303.53666241Motor Vehicles11,341,828.18667341Accumulated Depreciation-Motor Vehicles9,371,104.16668244Watercrafts1,043,748.23669344Accumulated Depreciation-Watercrafts716,735.10670248Other Transportation Equipment251,690.23771348Accumulated Depreciation-Other Transportation Equipment199,369.257	62	233	Medical, Dental and Laboratory Equipment	1	20,021.42	62
64         240         Other Machineries and Equipment         34,697,693.72         6           65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7	63	333	Accumulated Depreciation-Medical, Dental and Labor	atory Equipment	1 180 503 01	63
65         340         Accumulated Depreciation-Other Machineries and Equipment         26,103,303.53         6           66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7	64	240	Other Machineries and Equipment		1,100,303.31	64
66         241         Motor Vehicles         11,341,828.18         6           67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7		340		uipment	26 103 303 53	65
67         341         Accumulated Depreciation-Motor Vehicles         9,371,104.16         6           68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7		241	Motor Vehicles		40,100,000.00	66
68         244         Watercrafts         1,043,748.23         6           69         344         Accumulated Depreciation-Watercrafts         716,735.10         6           70         248         Other Transportation Equipment         251,690.23         7           71         348         Accumulated Depreciation-Other Transportation Equipment         199,369.25         7			Accumulated Depreciation-Motor Vehicles	==,0 :2,020:10	9,371,104,16	67
69 344 Accumulated Depreciation-Watercrafts 716,735.10 6 70 248 Other Transportation Equipment 251,690.23 7 71 348 Accumulated Depreciation-Other Transportation Equipment 199,369.25 7		244	Watercrafts	1,043,748,23	2/2/2/101110	68
70 248 Other Transportation Equipment 251,690.23 70 71 348 Accumulated Depreciation-Other Transportation Equipment 199,369.25 70 72 350 Other Depreciation Foundation Equipment 199,369.25 70		344	Accumulated Depreciation-Watercrafts	77	716.735.10	69
71 348 Accumulated Depreciation-Other Transportation Equipment 199,369.25 7		248	Other Transportation Equipment	251,690.23	. 20// 00/120	70
72 250 Other Described LE 1			Accumulated Depreciation-Other Transportation Equip	oment	199,369.25	71
72 250 Other Property, Plant and Equipment 429,963,569.13	72	250	Other Property, Plant and Equipment	429,963,569.13		72

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## PARTIDO DEVELOPMENT ADMINISTRATION TRIAL BALANCE

As of December 2012

#	ACCOUNT	ACCOUNT TITLE	DEBIT	CREDIT	#
73	<b>CODE</b> 350	Accumulated Depreciation-Other Property, Plant and	Fauinment	112,324,216.37	73
75	290	Other Assets	75,348.57	112,324,210.37	75
76	401	Accounts Payable	73,540.57	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
38	427	Performance/Bidders/Bail Bonds Payable		145,634.85	88
F89	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	10,027,321.30	95
98	623	Toll and Terminal Fees	037/320/007107	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
915	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	Tranportation 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		Accountable Forms Expenses	185,927.50		145
148	760	Medical, Dental and Laboratory Supplies Expenses	1,429,222.13		148

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### PARTIDO DEVELOPMENT ADMINISTRATION

#### TRIAL BALANCE

As of December 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
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	COORDINATE SANCESTON CONTRACTOR OF CONTRACTO	154
155	772	Telephone Expenses- Landline	289,904.26		155
156	773	Telephone Expenses- Mobile	473,905.56	The state of the s	156
157	774	Internet Expenses	51,192.27		157
158	775	Cable, Satelite, Telegraph and Radio Expense	1,731.00		158
159	778	Membership Dues and Contributions to Organizations	2,400.00	The second of th	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	TO CONTROL OF THE PARTY OF THE	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	на от на от времения по на ображения в по отновника и на отновника и под советските и на отновника и под советските и на отновника и под советските и на отновника и на	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 Er	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
188 192	829 841	Repair and Maintenance-Communication Equipment	630.00		188
194	848	Repair and Maintenance-Motor Vehicles	1,272,026.30		192
95	850	Repair and Maintenance-Other Transportation Equipm	528.00		194
206	878	Repair and Maintenance-Other Property, Plant and Ed Donations	1,291,439.94		195
210	883	Extraordinary Expenses	33,600.00		206
211	884	Miscellaneous Expenses	102,726.42		210
212	891	Taxes, Duties and Licenses	24,245.00		211
213		Fidelity Bond Premiums	1,282,848.56		212
214		Insurance Expenses	47,597.59		213
215		Bad Debts Expenses	87,409.53		214
216	902	Depreciation-Land Improvements	45,701.76		215
217		Depreciation-Electrification, Power and Energy Struct	1,894.68		216
218		Depreciation-Office Buildings	7,406,996.50		217
219		Depreciation Other Structures	1,805,907.36		218
223		Depreciation Office Equipment	4,719,159.72		219
224		Depreciation- Furniture and Fixtures	395,334.40		223
225		Depreciation- IT Equipment	58,790.10		224
226		Depreciation- IT Library Books	614,027.50		225
227		Depreciation - Machineries	2,230.42	-	226
228		Depreciation - Communication Equipment	81,180.36		227
229		Depreciation Firefighting Equipment and Accessories	3,021,753.26		228
230		Depreciation - Medical, Dental & Laboratory Equipmer	15,492.84		229
231		Depreciation- Other Machineries and Equipment	164,825.04		230
232		Depreciation- Motor Vehicles	3,132,790.42		231
233		Depreciation- Motor Venicles  Depreciation- Watercrafts	146,159.20		232
234		Depreciation- Watercrafts Depreciation- Other Transportation Equipment	93,937.32		233
257	טדע	Depreciation - Other Transportation Equipment	22,652.16		234

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# PARTIDO DEVELOPMENT ADMINISTRATION TRIAL BALANCE As of December 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
235	950	Depreciation- Other Property, Plant and Equipment	12,715,128.67	CONTROL CONTRO	235
237	956	Other Discounts (Income from Waterworks System)	1,267,630.42		237
243		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		TOTALS	1,602,790,142.29	1,602,790,142.29	251
252		NET INCOME/LOSS			252
253		GRAND TOTALS	1,602,790,142.29	1,602,790,142.29	253
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