

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of December 2013

ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
102	Cash- Collecting Officers	683,217.28		1
103	Cash- Disbursing Officers	18,254.00		2
104	Petty Cash Fund	20,000.00		3
111	Cash in Bank - Local Currency, Current Account	3,340,107.97		4
112	Cash in Bank - Local Currency, Savings Account	17,934,294.12		5
121	Accounts Receivable	28,058,180.99		6
301	Allowance for Doubtful Accounts		8,621,395.31	7
123	Due from Officers and Employees	33,390.00		8
136	Due from NGAs	35,250.00		9
137	Due from GOCCs	45,484.88		10
138	Due from LGUs	115,521.79		11
149	Other Receivables	455,517.48		15
155	Office Supplies Inventory	792,322.51		16
156	Accountable Forms Inventory	296,023.00		17
160	Medical, Dental and Laboratory Supplies Inventory	1,191,712.93		18
161	Gasoline, Oil and Lubricants Inventory	36,770.73		19
165	Other Supplies Inventory	4,015,313.37		23
177	Prepaid Rent	304,642.70		24
178	Prepaid Insurance	250,242.74		25
185	Other Prepaid Expenses	154,460.10		31
186	Guaranty Deposits	6,521.74		32
201	Land	4,488,933.00		39
202	Land Improvements	21,052.63		40
302	Accumulated Depreciation- Land Improvements		5,596.35	41
205	Electrification, Power and Energy Structures	82,441,487.33		42
305	Accumulated Depreciation- Electrification, Power and Energy Structures		71,896,259.61	43
211	Office Buildings	40,131,275.87		44
311	Accumulated Depreciation - Office Buildings		22,105,536.39	45
215	Other Structures	105,410,216.14		46
315	Accumulated Depreciation - Other Structures		47,047,721.50	47
221	Office Equipment	6,943,214.05		48
321	Accumulated Depreciation-Office Equipment		5,676,443.82	49
222	Furniture and Fixtures	2,035,904.59		50
322	Accumulated Depreciation-Furniture and Fixtures		1,402,653.82	51
223	IT Equipment and Software	15,696,704.89		52
323	Accumulated Depreciation-IT Equipment and Software		12,180,586.52	53
224	Library Books	20,806.00		54
324	Accumulated Depreciation-Library Books		17,987.94	55
226	Machineries	902,003.35		56
326	Accumulated Depreciation-Machineries		796,041.11	57
229	Communication Equipment	8,404,095.97		58
329	Accumulated Depreciation-Communication Equipment		7,139,327.46	59
231	Firefighting Equipment and Accessories	120,500.00		60
331	Accumulated Depreciation-Firefighting Equipment and Accessories		44,314.26	61
233	Medical, Dental and Laboratory Equipment	1,831,389.13		62
333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,345,328.95	63
240	Other Machineries and Equipment	34,697,693.72		64
340	Accumulated Depreciation-Other Machineries and Equipment		29,351,025.17	65
241	Motor Vehicles	11,341,829.18		66
341	Accumulated Depreciation-Motor Vehicles		9,538,839.20	67
244	Watercrafts	1,043,748.23		68
344	Accumulated Depreciation-Watercrafts		810,672.42	69
248	Other Transportation Equipment	251,690.23		70

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
71	348	Accumulated Depreciation-Other Transportation Equipment		222,021.41	71
72	250	Other Property, Plant and Equipment	433,068,080.76		72
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		125,238,309.20	73
75	290	Other Assets	124,269.32		75
76	401	Accounts Payable		3,349,322.08	76
77	403	Due to Officers and Employees		945,618.10	77
78	411	Due to National Treasury		804,828,715.92	78
79	412	Due to BIR		96,559.77	79
80	413	Due to GSIS		108,412.10	80
81	414	Due to PAG-IBIG		44,776.85	81
82	415	Due to PHILHEALTH		15,602.01	82
83	416	Due to Other NGAs		1,508,986.68	83
84	417	Due to Other GOCCs		7,582.70	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		231,740.51	87
88	427	Performance/Bidders/Bail Bonds Payable		136,856.85	88
89	439	Other Payables		19,267.17	89
90	444	Loans Payable- Domestic		-	90
91	445	Loans Payable- Foreign		270,446,250.87	91
92	448	Unearned Premiums		-	92
93	455	Other Deffered Credits		152,550.22	93
94	501	Government Equity		48,027,921.30	94
95	510	Retained Earnings	708,213,977.59		95
96	512	Income and Expense Summary	-	-	96
97	513	Retained Operating Surplus	-	-	97
98	623	Toll and Terminal Fees		232,159.49	98
99	634	Income from Communication Facilities		634,708.39	99
101	639	Income from Waterworks System		68,845,794.32	101
103	642	Rent income		90,066.24	103
104	648	Other Business Income		3,267,663.13	104
105	649	Fines and Penalties- Business Income		3,560,915.62	105
107	652	Subsidy from Other National Government Agencies		18,050.00	107
108	662	Income from Grants and Donations		390,751.16	108
109	664	Interest Income		444,559.41	109
111	678	Miscellaneous Income		21,200.00	111
112	681	Gain/Loss on Foreign Exchange (FOREX)		10,350,354.41	112
113	682	Gain/Loss on Sale of Disposed Assets	-		113
114	683	Gain/Loss on Sale of Securities	-	-	114
115	684	Prior Years Adjustments		49,194,612.39	115
116	701	Salaries and Wages- Regular	11,547,946.44		116
117	705	Salaries and Wages- Casual	1,588,748.50		117
121	711	Personnel Economic Relief Allowance (PERA)	1,444,766.27		121
123	713	Representation Allowance (RA)	288,000.00		123
124	714	Transportation Allowance (TA)	30,000.00		124
125	715	Clothing/Uniform Allowance	309,574.00		125
128	720	Honoraria	132,900.00		128
131	723	Overtime and Night Pay	10,009.90		131
132	724	Cash Gift	300,875.00		132
133	725	Year End Bonus	1,395,763.65		133
134	731	Life Retirement Insurance Contributions	1,387,133.45		134
135	732	PAG-IBIG Contributions	262,238.43		135
136	733	PHILHEALTH Contributions	150,700.00		136

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ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
734	ECC Contributions	59,888.68		137
749	Other Personnel Benefits	558,529.22		139
751	Travelling Expenses- Local	2,742,304.46		140
753	Training Expenses	95,175.00		142
755	Office Supplies Expenses	872,887.93		144
756	Accountable Forms Expenses	61,487.50		145
758	Food Supplies Expenses	927,885.04		146
760	Medical, Dental and Laboratory Supplies Expenses	793,407.82		148
761	Gasoline. Oil and Lubricants Expenses	3,787,391.04		149
765	Other Supplies Expenses	1,548,831.14		150
767	Electricity Expenses	7,045,955.09		152
771	Postage and Deliveries	1,410.00		154
772	Telephone Expenses- Landline	255,479.69		155
773	Telephone Expenses- Mobile	452,122.92		156
774	Internet Expenses	52,626.51		157
775	Cable, Satellite, Telegraph and Radio Expense	5,619.00		158
780	Advertising Expenses	-		161
781	Printing and Binding Expenses	27,579.50		162
782	Rent Expenses	252,447.84		163
783	Representation Expenses	498,035.81		164
784	Transportation and Delivery Expenses	79,926.00		165
788	Rewards and Other Claims	6,000.00		168
792	Auditing Services	47,948.04		170
793	Consultancy Services	531,000.00		171
795	General Services	6,966,551.88		173
796	Janitorial Services	498,960.93		174
797	Security Services	501,072.96		175
799	Other Professional Services	18,333.26		176
805	Repair and Maintenance-Electrification, Power and En	168,358.10		178
811	Repair and Maintenance-Office Buildings	49,222.78		179
815	Repair and Maintenance-Other Structures	12,850.00		180
821	Repair and Maintenance-Office Equipment	160,058.00		184
822	Repair and Maintenance-Furniture and Fixtures	15,120.24		185
841	Repair and Maintenance-Motor Vehicles	1,216,207.88		192
850	Repair and Maintenance-Other Property, Plant and Ed	763,762.31		195
878	Donations	45,700.00		206
883	Extraordinary Expenses	109,906.18		210
884	Miscellaneous Expenses	85,410.63		211
891	Taxes, Duties and Licenses	1,540,493.62		212
892	Fidelity Bond Premiums	28,650.54		213
893	Insurance Expenses	95,593.73		214
901	Bad Debts Expenses	50,102.34		215
902	Depreciation-Land Improvements	1,894.68		216
905	Depreciation-Electrification, Power and Energy Struct	7,415,359.80		217
911	Depreciation-Office Buildings	1,806,577.86		218
915	Depreciation Other Structures	4,743,459.72		219
921	Depreciation- Office Equipment	441,812.56		223
922	Depreciation- Furniture and Fixtures	69,607.64		224
923	Depreciation- IT Equipment	729,609.29		225
924	Depreciation- Library Books	360.00		226
926	Depreciation- Machineries	81,180.36		227
929	Depreciation- Communication Equipment	3,021,992.76		228
931	Depreciation- Firefighting Equipment and Accessories	15,492.84		229
933	Depreciation- Medical, Dental & Laboratory Equipment	164,825.04		230

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ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
940	Depreciation- Other Machineries and Equipment	3,247,721.64		231
941	Depreciation- Motor Vehicles	167,735.04		232
944	Depreciation- Watercrafts	93,937.32		233
948	Depreciation- Other Transportation Equipment	22,652.16		234
950	Depreciation- Other Property, Plant and Equipment	12,914,092.83		235
956	Other Discounts (Income from Waterworks System)	1,440,979.81		237
969	Other Maintenance and Operating Expenses	45,994.40		243
975	Interest Expenses	5,407,883.00		248
979	Other Financial Charges	2,797,170.14		249
	TOTALS	1,611,485,388.45	1,611,485,388.45	251
	NET INCOME/LOSS			252
	GRAND TOTALS	1,611,485,388.45	1,611,485,388.45	253

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