
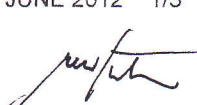



PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of June 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	657,192.77		1
2	103	Cash- Disbursing Officers	169,567.01		2
3	104	Petty Cash Fund	82,876.90		3
4	111	Cash in Bank - Local Currency, Current Account	9,508,244.14		4
5	112	Cash in Bank - Local Currency, Savings Account	17,602,880.58		5
6	121	Accounts Receivable	24,693,899.87		6
7	301	Allowance for Doubtful Accounts		8,525,591.21	7
8	123	Due from Officers and Employees	163,197.94		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	1,000,451.01		16
17	156	Accountable Forms Inventory	303,318.00		17
18	160	Medical, Dental and Laboratory Supplies Inventory	1,611,010.65		18
19	161	Gasoline, Oil and Lubricants Inventory	1,169,822.86		19
23	165	Other Supplies Inventory	1,339,219.25		23
24	177	Prepaid Rent	309,360.90		24
25	178	Prepaid Insurance	246,716.58		25
31	185	Other Prepaid Expenses	134,460.02		31
39	201	Land	4,488,933.00		39
40	202	Land Improvements	21,052.63		40
41	302	Accumulated Depreciation- Land Improvements		2,754.33	41
42	205	Electrification, Power and Energy Structures	82,346,954.95		42
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		60,775,376.85	43
44	211	Office Buildings	40,131,275.87		44
45	311	Accumulated Depreciation - Office Buildings		19,396,004.85	45
46	215	Other Structures	105,000,216.14		46
47	315	Accumulated Depreciation - Other Structures		39,941,756.92	47
48	221	Office Equipment	6,594,935.63		48
49	321	Accumulated Depreciation-Office Equipment		5,029,419.56	49
50	222	Furniture and Fixtures	1,953,476.79		50
51	322	Accumulated Depreciation-Furniture and Fixtures		1,299,592.80	51
52	223	IT Equipment and Software	14,649,216.74		52
53	323	Accumulated Depreciation-IT Equipment and Software		11,124,534.87	53
54	224	Library Books	17,806.00		54
55	324	Accumulated Depreciation-Library Books		16,999.64	55
56	226	Machineries	902,003.35		56
57	326	Accumulated Depreciation-Machineries		674,270.57	57
58	229	Communication Equipment	8,404,095.97		58
59	329	Accumulated Depreciation-Communication Equipment		2,606,338.32	59
60	231	Firefighting Equipment and Accessories	120,500.00		60
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		21,075.00	61
62	233	Medical, Dental and Laboratory Equipment	1,831,389.13		62
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,098,091.39	63
64	240	Other Machineries and Equipment	33,863,813.37		64
65	340	Accumulated Depreciation-Other Machineries and Equipment		24,530,275.59	65
66	241	Motor Vehicles	11,341,828.18		66
67	341	Accumulated Depreciation-Motor Vehicles		9,287,236.64	67
68	244	Watercrafts	1,043,748.23		68
69	344	Accumulated Depreciation-Watercrafts		669,766.44	69
70	248	Other Transportation Equipment	251,690.23		70
71	348	Accumulated Depreciation-Other Transportation Equipment		188,043.17	71
72	250	Other Property, Plant and Equipment	424,387,949.21		72
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		105,951,408.21	73

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of June 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
75	290	Other Assets	71,148.57		75
76	401	Accounts Payable		112,089.93	76
77	403	Due to Officers and Employees		17,863.23	77
78	411	Due to National Treasury		729,957,576.11	78
79	412	Due to BIR		835,314.99	79
80	413	Due to GSIS		316,757.05	80
81	414	Due to PAG-IBIG		190,710.17	81
82	415	Due to PHILHEALTH		66,553.01	82
83	416	Due to Other NGAs		1,503,664.68	83
84	417	Due to Other GOCCs		4,846,000.00	84
85	418	Due to LGUs		50,268.29	85
86	424	Due to Other Funds		1,024,062.03	86
87	427	Performance/Bidders/Bail Bonds Payable		243,793.85	87
88	439	Other Payables		71,480.19	88
90	445	Loans Payable- Foreign		420,351,670.89	90
93	501	Government Equity		48,027,921.30	93
94	510	Retained Earnings	697,526,887.67		94
97	623	Toll and Terminal Fees		111,198.93	97
98	634	Income from Communication Facilities		413,067.00	98
100	639	Income from Waterworks System		31,470,081.97	100
102	642	Rent income		91,513.75	102
103	648	Other Business Income		1,510,243.49	103
104	649	Fines and Penalties- Business Income		1,726,935.54	104
106	652	Subsidy from Other National Government Agencies		4,750,000.00	106
108	664	Interest Income		155,693.51	108
110	678	Miscellaneous Income		23,746.53	110
114	684	Prior Years Adjustments	1,074,927.98		114
115	701	Salaries and Wages- Regular	5,029,912.71		115
116	705	Salaries and Wages- Casual	734,219.00		116
120	711	Personnel Economic Relief Allowance (PERA)	706,000.00		120
122	713	Representation Allowance (RA)	114,000.00		122
123	714	Transportation Allowance (TA)	114,000.00		123
124	715	Clothing/Uniform Allowance	295,000.00		124
125	717	Productivity Incentive Allowance	108,000.00		125
127	720	Honoraria	61,000.00		127
130	723	Overtime and Night Pay	4,416.72		130
131	724	Cash Gift	147,500.00		131
132	725	Year End Bonus	475,429.50		132
133	731	Life Retirement Insurance Contributions	604,647.36		133
134	732	PAG-IBIG Contributions	115,458.94		134
135	733	PHILHEALTH Contributions	66,012.50		135
136	734	ECC Contributions	28,898.75		136
138	749	Other Personnel Benefits	137,341.89		138
139	751	Travelling Expenses- Local	1,422,545.96		139
141	753	Training Expenses	92,300.00		141
143	755	Office Supplies Expenses	256,591.53		143
144	756	Accountable Forms Expenses	12,240.00		144
147	760	Medical, Dental and Laboratory Supplies Expenses	120,066.38		147
148	761	Gasoline. Oil and Lubricants Expenses	794,849.75		148
149	765	Other Supplies Expenses	243,819.85		149
150	766	Water Expenses	123,127.30		150
151	767	Electricity Expenses	2,891,827.63		151
153	771	Postage and Deliveries	815.00		153
154	772	Telephone Expenses- Landline	123,076.73		154
155	773	Telephone Expenses- Mobile	179,365.94		155

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of June 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
156	774	Internet Expenses	22,726.22		156
158	778	Membership Dues and Contributions to Organizations	2,400.00		158
160	780	Advertising Expenses	1,500.00		160
161	781	Printing and Binding Expenses	2,651.00		161
162	782	Rent Expenses	99,309.78		162
163	783	Representation Expenses	443,400.59		163
164	784	Transportation and Delivery Expenses	31,356.00		164
168	791	Legal Services	400.00		168
169	792	Auditing Services	16,505.00		169
170	793	Consultancy Services	324,000.00		170
172	795	General Services	3,653,308.62		172
173	796	Janitorial Services	376,961.38		173
174	797	Security Services	294,537.71		174
175	799	Other Professional Services	26,619.98		175
176	802	Repair and Maintenance-Land Improvements	58,477.00		176
177	805	Repair and Maintenance-Electrification, Power and En	178,048.90		177
178	811	Repair and Maintenance-Office Buildings	179,716.00		178
183	821	Repair and Maintenance-Office Equipment	10,800.00		183
184	822	Repair and Maintenance-Furniture and Fixtures	1,000.00		184
185	823	Repair and Maintenance-IT Equipment and Software	1,500.00		185
191	841	Repair and Maintenance-Motor Vehicles	597,921.75		191
194	850	Repair and Maintenance-Other Property, Plant and Ed	363,385.94		194
205	878	Donations	4,000.00		205
207	881	Confidential Expenses	126,550.00		207
209	883	Extraordinary Expenses	37,776.00		209
210	884	Miscellaneous Expenses	1,600.00		210
211	891	Taxes, Duties and Licenses	531,335.76		211
212	892	Fidelity Bond Premiums	23,970.67		212
213	893	Insurance Expenses	43,382.35		213
215	902	Depreciation-Land Improvements	947.34		215
216	905	Depreciation-Electrification, Power and Energy Struct	3,701,473.54		216
217	911	Depreciation-Office Buildings	902,953.68		217
218	915	Depreciation Other Structures	2,356,654.86		218
222	921	Depreciation- Office Equipment	190,122.70		222
223	922	Depreciation- Furniture and Fixtures	25,336.72		223
224	923	Depreciation- IT Equipment	287,585.14		224
225	924	Depreciation- IT Library Books	1,602.12		225
226	926	Depreciation- Machineries	40,590.18		226
227	929	Depreciation- Communication Equipment	1,510,756.88		227
228	931	Depreciation- Firefighting Equipment and Accessories	7,746.42		228
229	933	Depreciation- Medical, Dental & Laboratory Equipmen	82,412.52		229
230	940	Depreciation- Other Machineries and Equipment	1,559,762.48		230
231	941	Depreciation- Motor Vehicles	62,291.68		231
232	944	Depreciation- Watercrafts	46,968.66		232
233	948	Depreciation- Other Transportation Equipment	11,326.08		233
234	950	Depreciation- Other Property, Plant and Equipment	6,342,320.51		234
236	956	Other Discounts (Income from Waterworks System)	603,632.14		236
242	969	Other Maintenance and Operating Expenses	27,374.00		242
247	975	Interest Expenses	3,346,198.07		247
248	979	Other Financial Charges	64,330.00		248
250		TOTALS	1,539,006,742.80	1,539,006,742.80	250
251		NET INCOME/LOSS			251
252		GRAND TOTALS	1,539,006,742.80	1,539,006,742.80	252