

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of 31 March 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	1,349,138.23		1
2	103	Cash- Disbursing Officers	102,951.96		2
3	104	Petty Cash Fund	77,876.90		3
4	111	Cash in Bank - Local Currency, Current Account	5,484,274.77		4
5	112	Cash in Bank - Local Currency, Savings Account	17,507,756.45		5
6	121	Accounts Receivable	23,508,379.36		6
7	301	Allowance for Doubtful Accounts		8,525,591.21	7
8	123	Due from Officers and Employees	190,732.08		8
9	137	Due from GOCCs	45,484.88		9
10	138	Due from LGUs	106,071.79		10
14	149	Other Receivables	164,428.20		14
15	155	Office Supplies Inventory	1,022,891.17		15
16	156	Accountable Forms Inventory	185,058.00		16
17	160	Medical, Dental and Laboratory Supplies Inventory	1,731,077.03		17
18	161	Gasoline, Oil and Lubricants Inventory	645,990.70		18
22	165	Other Supplies Inventory	1,425,992.70		22
23	177	Prepaid Rent	316,860.90		23
24	178	Prepaid Insurance	280,913.81		24
30	185	Other Prepaid Expenses	137,793.34		30
38	201	Land	4,488,933.00		38
39	202	Land Improvements	21,052.63		39
40	302	Accumulated Depreciation- Land Improvements		2,280.66	40
41	205	Electrification, Power and Energy Structures	82,259,529.78		41
42	305	Accumulated Depreciation- Electrification, Power and Energy Structures		58,924,237.44	42
43	211	Office Buildings	40,131,275.87		43
44	311	Accumulated Depreciation - Office Buildings		18,944,528.01	44
45	215	Other Structures	104,610,216.14		45
46	315	Accumulated Depreciation - Other Structures		38,761,966.99	46
47	221	Office Equipment	6,536,965.63		47
48	321	Accumulated Depreciation-Office Equipment		4,934,133.21	48
49	222	Furniture and Fixtures	1,800,423.96		49
50	322	Accumulated Depreciation-Furniture and Fixtures		1,306,059.48	50
51	223	IT Equipment and Software	14,384,905.26		51
52	323	Accumulated Depreciation-IT Equipment and Software		10,977,225.56	52
53	224	Library Books	17,806.00		53
54	324	Accumulated Depreciation-Library Books		16,198.58	54
55	226	Machineries	902,003.35		55
56	326	Accumulated Depreciation-Machineries		653,975.48	56
57	229	Communication Equipment	8,404,095.97		57
58	329	Accumulated Depreciation-Communication Equipment		1,850,840.13	58
59	231	Firefighting Equipment and Accessories	120,500.00		59
60	331	Accumulated Depreciation-Firefighting Equipment and Accessories		17,201.79	60
61	233	Medical, Dental and Laboratory Equipment	1,831,389.13		61
62	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,056,885.13	62
63	240	Other Machineries and Equipment	33,610,695.37		63
64	340	Accumulated Depreciation-Other Machineries and Equipment		23,748,648.03	64
65	241	Motor Vehicles	11,341,828.18		65
66	341	Accumulated Depreciation-Motor Vehicles		9,258,642.17	66
67	244	Watercrafts	1,043,748.23		67
68	344	Accumulated Depreciation-Watercrafts		646,282.11	68
69	248	Other Transportation Equipment	251,690.23		69
70	348	Accumulated Depreciation-Other Transportation Equipment		182,380.13	70
71	250	Other Property, Plant and Equipment	422,792,816.21		71
72	350	Accumulated Depreciation-Other Property, Plant and Equipment		102,776,751.37	72

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PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of 31 March 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
74	290	Other Assets	71,148.57		74
75	401	Accounts Payable		112,089.93	75
76	403	Due to Officers and Employees		18,679.40	76
77	411	Due to National Treasury		732,957,576.11	77
78	412	Due to BIR		797,085.17	78
79	413	Due to GSIS		301,690.29	79
80	414	Due to PAG-IBIG		174,513.22	80
81	415	Due to PHILHEALTH		48,728.01	81
82	416	Due to Other NGAs		960,381.84	82
83	417	Due to Other GOCCs		4,792,077.95	83
84	418	Due to LGUs		381,786.74	84
85	424	Due to Other Funds		802,062.03	85
86	427	Performance/Bidders/Bail Bonds Payable		225,094.35	86
87	439	Other Payables		18,379.46	87
89	445	Loans Payable- Foreign		420,351,670.89	89
90	501	Government Equity		48,027,921.30	92
91	510	Retained Earnings	697,526,887.67		93
96	623	Toll and Terminal Fees		97,495.08	96
97	634	Income from Communication Facilities		225,140.00	97
99	639	Income from Waterworks System		14,682,121.63	99
101	642	Rent income		54,750.00	101
102	648	Other Business Income		589,313.41	102
103	649	Fines and Penalties- Business Income		810,464.66	103
107	664	Interest Income		54,392.20	107
109	678	Miscellaneous Income		9,640.00	109
113	684	Prior Years Adjustments		56,682.95	113
114	701	Salaries and Wages- Regular	2,490,153.00		114
115	705	Salaries and Wages- Casual	362,424.00		115
119	711	Personnel Economic Relief Allowance (PERA)	354,000.00		119
121	713	Representation Allowance (RA)	57,000.00		121
122	714	Transportation Allowance (TA)	57,000.00		122
123	715	Clothing/Uniform Allowance	295,000.00		123
124	717	Productivity Incentive Allowance	80,000.00		124
126	720	Honoraria	44,000.00		126
129	723	Overtime and Night Pay	4,416.72		129
132	731	Life Retirement Insurance Contributions	298,818.36		132
133	732	PAG-IBIG Contributions	57,051.54		133
134	733	PHILHEALTH Contributions	32,737.50		134
135	734	ECC Contributions	14,481.63		135
137	749	Other Personnel Benefits	86,947.64		137
138	751	Travelling Expenses- Local	527,026.00		138
140	753	Training Expenses	41,500.00		140
142	755	Office Supplies Expenses	139,009.45		142
147	761	Gasoline, Oil and Lubricants Expenses	380,215.03		147
148	765	Other Supplies Expenses	87,685.40		148
150	767	Electricity Expenses	1,146,288.95		150
152	771	Postage and Deliveries	355.00		152
153	772	Telephone Expenses- Landline	54,217.45		153
154	773	Telephone Expenses- Mobile	76,099.60		154
155	774	Internet Expenses	9,227.25		155
157	778	Membership Dues and Contributions to Organizations	2,400.00		157
159	780	Advertising Expenses	1,500.00		159
160	781	Printing and Binding Expenses	951.00		160
161	782	Rent Expenses	42,543.48		161

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PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of 31 March, 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
162	783	Representation Expenses	202,394.54		162
163	784	Transportation and Delivery Expenses	9,615.00		163
167	791	Legal Services	200.00		167
168	792	Auditing Services	9,460.00		168
169	793	Consultancy Services	147,000.00		169
171	795	General Services	1,910,785.44		171
172	796	Janitorial Services	206,125.88		172
173	797	Security Services	126,491.70		173
174	799	Other Professional Services	21,666.66		174
176	805	Repair and Maintenance-Electrification, Power and En	101,548.00		176
177	811	Repair and Maintenance-Office Buildings	51,750.00		177
183	822	Repair and Maintenance-Furniture and Fixtures	1,000.00		183
190	841	Repair and Maintenance-Motor Vehicles	243,593.73		190
193	850	Repair and Maintenance-Other Property, Plant and E	262,530.94		193
206	881	Confidential Expenses	126,550.00		206
208	883	Extraordinary Expenses	35,961.00		208
209	884	Miscellaneous Expenses	1,500.00		209
210	891	Taxes, Duties and Licenses	220,992.88		210
211	892	Fidelity Bond Premiums	12,157.24		211
212	893	Insurance Expenses	20,998.55		212
214	902	Depreciation-Land Improvements	473.67		214
215	905	Depreciation-Electrification, Power and Energy Struct	1,850,334.13		215
216	911	Depreciation-Office Buildings	451,476.84		216
217	915	Depreciation Other Structures	1,176,864.93		217
221	921	Depreciation- Office Equipment	94,836.35		221
222	922	Depreciation- Furniture and Fixtures	12,553.40		222
223	923	Depreciation- IT Equipment	140,275.83		223
224	924	Depreciation- IT Library Books	801.06		224
225	926	Depreciation- Machineries	20,295.09		225
226	929	Depreciation- Communication Equipment	755,258.69		226
227	931	Depreciation- Firefighting Equipment and Accessories	3,873.21		227
228	933	Depreciation- Medical, Dental & Laboratory Equipmen	41,206.26		228
229	940	Depreciation- Other Machineries and Equipment	778,134.92		229
230	941	Depreciation- Motor Vehicles	27,317.21		230
231	944	Depreciation- Watercrafts	23,484.33		231
232	948	Depreciation- Other Transportation Equipment	5,663.04		232
233	950	Depreciation- Other Property, Plant and Equipment	3,167,663.67		233
235	956	Other Discounts (Income from Waterworks System)	274,058.89		235
241	969	Other Maintenance and Operating Expenses	11,510.50		241
246	975	Interest Expenses	3,346,198.07		246
247	979	Other Financial Charges	64,330.00		247
249		TOTALS	1,509,133,564.10	1,509,133,564.10	249
250		NET INCOME/LOSS			250
251		GRAND TOTALS	1,509,133,564.10	1,509,133,564.10	251