

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of March 2013

| # | ACCOUNT CODE | ACCOUNT TITLE | DEBIT | CREDIT | # |
|----|--------------|--|----------------|---------------|----|
| 1 | 102 | Cash- Collecting Officers | 271,519.76 | | 1 |
| 2 | 103 | Cash- Disbursing Officers | 100,460.00 | | 2 |
| 3 | 104 | Petty Cash Fund | 82,876.90 | | 3 |
| 4 | 111 | Cash in Bank - Local Currency, Current Account | 4,707,281.42 | | 4 |
| 5 | 112 | Cash in Bank - Local Currency, Savings Account | 20,598,483.10 | | 5 |
| 6 | 121 | Accounts Receivable | 27,278,087.22 | | 6 |
| 7 | 301 | Allowance for Doubtful Accounts | | 8,571,292.97 | 7 |
| 8 | 123 | Due from Officers and Employees | 164,460.40 | | 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 | 746,487.18 | | 16 |
| 17 | 156 | Accountable Forms Inventory | 197,630.50 | | 17 |
| 18 | 160 | Medical, Dental and Laboratory Supplies Inventory | 516,354.90 | | 18 |
| 19 | 161 | Gasoline, Oil and Lubricants Inventory | 356,544.20 | | 19 |
| 23 | 165 | Other Supplies Inventory | 3,002,519.87 | | 23 |
| 24 | 177 | Prepaid Rent | 327,142.70 | | 24 |
| 25 | 178 | Prepaid Insurance | 300,903.09 | | 25 |
| 31 | 185 | Other Prepaid Expenses | 149,460.04 | | 31 |
| 39 | 201 | Land | 4,488,933.00 | | 39 |
| 40 | 202 | Land Improvements | 21,052.63 | | 40 |
| 41 | 302 | Accumulated Depreciation- Land Improvements | | 4,175.34 | 41 |
| 42 | 205 | Electrification, Power and Energy Structures | 82,349,887.33 | | 42 |
| 43 | 305 | Accumulated Depreciation- Electrification, Power and Energy Structures | | 66,333,727.26 | 43 |
| 44 | 211 | Office Buildings | 40,131,275.87 | | 44 |
| 45 | 311 | Accumulated Depreciation - Office Buildings | | 20,750,435.37 | 45 |
| 46 | 215 | Other Structures | 105,410,216.14 | | 46 |
| 47 | 315 | Accumulated Depreciation - Other Structures | | 43,490,126.71 | 47 |
| 48 | 221 | Office Equipment | 6,728,929.71 | | 48 |
| 49 | 321 | Accumulated Depreciation-Office Equipment | | 5,339,269.04 | 49 |
| 50 | 222 | Furniture and Fixtures | 1,963,251.34 | | 50 |
| 51 | 322 | Accumulated Depreciation-Furniture and Fixtures | | 1,349,875.34 | 51 |
| 52 | 223 | IT Equipment and Software | 15,078,535.95 | | 52 |
| 53 | 323 | Accumulated Depreciation-IT Equipment and Software | | 11,628,108.75 | 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 | | 735,155.84 | 57 |
| 58 | 229 | Communication Equipment | 8,404,095.97 | | 58 |
| 59 | 329 | Accumulated Depreciation-Communication Equipment | | 4,872,832.89 | 59 |
| 60 | 231 | Firefighting Equipment and Accessories | 120,500.00 | | 60 |
| 61 | 331 | Accumulated Depreciation-Firefighting Equipment and Accessories | | 32,694.63 | 61 |
| 62 | 233 | Medical, Dental and Laboratory Equipment | 1,831,389.13 | | 62 |
| 63 | 333 | Accumulated Depreciation-Medical, Dental and Laboratory Equipment | | 1,221,710.17 | 63 |
| 64 | 240 | Other Machineries and Equipment | 34,697,693.72 | | 64 |
| 65 | 340 | Accumulated Depreciation-Other Machineries and Equipment | | 26,915,233.94 | 65 |
| 66 | 241 | Motor Vehicles | 11,341,828.18 | | 66 |
| 67 | 341 | Accumulated Depreciation-Motor Vehicles | | 9,413,037.92 | 67 |
| 68 | 244 | Watercrafts | 1,043,748.23 | | 68 |
| 69 | 344 | Accumulated Depreciation-Watercrafts | | 740,219.43 | 69 |

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|-----|--------------|--|----------------|----------------|-----|
| 70 | 248 | Other Transportation Equipment | 251,690.23 | | 70 |
| 71 | 348 | Accumulated Depreciation-Other Transportation Equipment | | 205,032.29 | 71 |
| 72 | 250 | Other Property, Plant and Equipment | 429,963,569.13 | | 72 |
| 73 | 350 | Accumulated Depreciation-Other Property, Plant and Equipment | | 115,550,339.33 | 73 |
| 75 | 290 | Other Assets | 75,348.57 | | 75 |
| 76 | 401 | Accounts Payable | | 4,227,258.19 | 76 |
| 77 | 403 | Due to Officers and Employees | | 936,009.61 | 77 |
| 78 | 411 | Due to National Treasury | | 758,172,876.73 | 78 |
| 79 | 412 | Due to BIR | | 338,667.27 | 79 |
| 80 | 413 | Due to GSIS | | 296,194.42 | 80 |
| 81 | 414 | Due to PAG-IBIG | | 197,535.16 | 81 |
| 82 | 415 | Due to PHILHEALTH | | 40,977.01 | 82 |
| 83 | 416 | Due to Other NGAs | | 1,908,986.68 | 83 |
| 84 | 417 | Due to Other GOCCs | | 38,255.94 | 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 | | 69,626.06 | 89 |
| 91 | 445 | Loans Payable- Foreign | | 381,130,344.45 | 91 |
| 94 | 501 | Government Equity | | 48,027,921.30 | 94 |
| 95 | 510 | Retained Earnings | 708,213,977.59 | | 95 |
| 98 | 623 | Toll and Terminal Fees | | 6,318.46 | 98 |
| 99 | 634 | Income from Communication Facilities | | 224,962.32 | 99 |
| 101 | 639 | Income from Waterworks System | | 15,700,009.49 | 101 |
| 103 | 642 | Rent income | | 41,900.00 | 103 |
| 104 | 648 | Other Business Income | | 653,786.05 | 104 |
| 105 | 649 | Fines and Penalties- Business Income | | 834,249.50 | 105 |
| 109 | 664 | Interest Income | | 78,172.29 | 109 |
| 111 | 678 | Miscellaneous Income | | 3,500.00 | 111 |
| 115 | 684 | Prior Years Adjustments | 591,899.85 | | 115 |
| 116 | 701 | Salaries and Wages- Regular | 2,887,001.76 | | 116 |
| 117 | 705 | Salaries and Wages- Casual | 396,997.50 | | 117 |
| 121 | 711 | Personnel Economic Relief Allowance (PERA) | 362,584.45 | | 121 |
| 123 | 713 | Representation Allowance (RA) | 72,000.00 | | 123 |
| 125 | 715 | Clothing/Uniform Allowance | 290,000.00 | | 125 |
| 128 | 720 | Honoraria | 42,500.00 | | 128 |
| 134 | 731 | Life Retirement Insurance Contributions | 347,829.47 | | 134 |
| 135 | 732 | PAG-IBIG Contributions | 65,588.88 | | 135 |
| 136 | 733 | PHILHEALTH Contributions | 37,725.00 | | 136 |
| 137 | 734 | ECC Contributions | 15,096.26 | | 137 |
| 139 | 749 | Other Personnel Benefits | 68,170.98 | | 139 |
| 140 | 751 | Travelling Expenses- Local | 602,319.52 | | 140 |
| 142 | 753 | Training Expenses | 11,500.00 | | 142 |
| 144 | 755 | Office Supplies Expenses | 75,808.76 | | 144 |
| 145 | 756 | Accountable Forms Expenses | 525.00 | | 145 |
| 148 | 760 | Medical, Dental and Laboratory Supplies Expenses | 17,201.25 | | 148 |
| 149 | 761 | Gasoline. Oil and Lubricants Expenses | 459,134.56 | | 149 |
| 150 | 765 | Other Supplies Expenses | 21,422.14 | | 150 |
| 152 | 767 | Electricity Expenses | 946,362.39 | | 152 |
| 154 | 771 | Postage and Deliveries | 190.00 | | 154 |

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|-----|--------------|---|-------------------------|-------------------------|-----|
| 155 | 772 | Telephone Expenses- Landline | 51,862.49 | | 155 |
| 156 | 773 | Telephone Expenses- Mobile | 32,982.67 | | 156 |
| 157 | 774 | Internet Expenses | 7,536.83 | | 157 |
| 158 | 775 | Cable, Satellite, Telegraph and Radio Expense | 520.00 | | 158 |
| 162 | 781 | Printing and Binding Expenses | 4,901.00 | | 162 |
| 163 | 782 | Rent Expenses | 29,891.30 | | 163 |
| 164 | 783 | Representation Expenses | 180,209.67 | | 164 |
| 165 | 784 | Transportation and Delivery Expenses | 11,430.00 | | 165 |
| 170 | 792 | Auditing Services | 3,000.00 | | 170 |
| 171 | 793 | Consultancy Services | 85,000.00 | | 171 |
| 173 | 795 | General Services | 1,697,335.58 | | 173 |
| 174 | 796 | Janitorial Services | 89,029.74 | | 174 |
| 175 | 797 | Security Services | 90,392.81 | | 175 |
| 176 | 799 | Other Professional Services | 3,333.32 | | 176 |
| 178 | 805 | Repair and Maintenance-Electrification, Power and En | 8,750.00 | | 178 |
| 184 | 821 | Repair and Maintenance-Office Equipment | 25,900.00 | | 184 |
| 192 | 841 | Repair and Maintenance-Motor Vehicles | 227,803.17 | | 192 |
| 195 | 850 | Repair and Maintenance-Other Property, Plant and Ed | 79,870.00 | | 195 |
| 206 | 878 | Donations | 25,500.00 | | 206 |
| 210 | 883 | Extraordinary Expenses | 31,336.43 | | 210 |
| 211 | 884 | Miscellaneous Expenses | 9,873.88 | | 211 |
| 212 | 891 | Taxes, Duties and Licenses | 293,418.87 | | 212 |
| 213 | 892 | Fidelity Bond Premiums | 7,556.79 | | 213 |
| 214 | 893 | Insurance Expenses | 14,479.75 | | 214 |
| 216 | 902 | Depreciation-Land Improvements | 473.67 | | 216 |
| 217 | 905 | Depreciation-Electrification, Power and Energy Struct | 1,852,827.45 | | 217 |
| 218 | 911 | Depreciation-Office Buildings | 451,476.84 | | 218 |
| 219 | 915 | Depreciation Other Structures | 1,185,864.93 | | 219 |
| 223 | 921 | Depreciation- Office Equipment | 104,637.78 | | 223 |
| 224 | 922 | Depreciation- Furniture and Fixtures | 16,829.16 | | 224 |
| 225 | 923 | Depreciation- IT Equipment | 177,131.52 | | 225 |
| 227 | 926 | Depreciation- Machineries | 20,295.09 | | 227 |
| 228 | 929 | Depreciation- Communication Equipment | 755,498.19 | | 228 |
| 229 | 931 | Depreciation- Firefighting Equipment and Accessories | 3,873.21 | | 229 |
| 230 | 933 | Depreciation- Medical, Dental & Laboratory Equipmen | 41,206.26 | | 230 |
| 231 | 940 | Depreciation- Other Machineries and Equipment | 811,930.41 | | 231 |
| 232 | 941 | Depreciation- Motor Vehicles | 41,933.76 | | 232 |
| 233 | 944 | Depreciation- Watercrafts | 23,484.33 | | 233 |
| 234 | 948 | Depreciation- Other Transportation Equipment | 5,663.04 | | 234 |
| 235 | 950 | Depreciation- Other Property, Plant and Equipment | 3,226,122.96 | | 235 |
| 237 | 956 | Other Discounts (Income from Waterworks System) | 311,352.88 | | 237 |
| 243 | 969 | Other Maintenance and Operating Expenses | 11,150.00 | | 243 |
| 251 | | TOTALS | 1,531,562,151.77 | 1,531,562,151.77 | 251 |
| 252 | | NET INCOME/LOSS | | | 252 |
| 253 | | GRAND TOTALS | 1,531,562,151.77 | 1,531,562,151.77 | 253 |