

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of September 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	1,017,484.31		1
2	103	Cash- Disbursing Officers	54,500.00		2
3	104	Petty Cash Fund	82,876.90		3
4	111	Cash in Bank - Local Currency, Current Account	5,281,799.61		4
5	112	Cash in Bank - Local Currency, Savings Account	22,438,414.46		5
6	121	Accounts Receivable	25,955,418.11		6
7	301	Allowance for Doubtful Accounts		8,525,591.21	7
8	123	Due from Officers and Employees	124,982.46		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	956,859.65		16
17	156	Accountable Forms Inventory	239,050.50		17
18	160	Medical, Dental and Laboratory Supplies Inventory	1,075,907.55		18
19	161	Gasoline, Oil and Lubricants Inventory	1,635,462.62		19
23	165	Other Supplies Inventory	1,553,129.02		23
24	177	Prepaid Rent	338,642.70		24
25	178	Prepaid Insurance	234,212.02		25
31	185	Other Prepaid Expenses	152,793.36		31
39	201	Land	4,488,933.00		39
40	202	Land Improvements	21,052.63		40
41	302	Accumulated Depreciation- Land Improvements		3,228.00	41
42	205	Electrification, Power and Energy Structures	82,346,954.95		42
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		62,628,138.33	43
44	211	Office Buildings	40,131,275.87		44
45	311	Accumulated Depreciation - Office Buildings		19,847,481.69	45
46	215	Other Structures	105,000,216.14		46
47	315	Accumulated Depreciation - Other Structures		41,123,009.35	47
48	221	Office Equipment	6,657,067.71		48
49	321	Accumulated Depreciation-Office Equipment		5,131,541.87	49
50	222	Furniture and Fixtures	1,960,401.34		50
51	322	Accumulated Depreciation-Furniture and Fixtures		1,316,281.16	51
52	223	IT Equipment and Software	14,688,468.72		52
53	323	Accumulated Depreciation-IT Equipment and Software		11,284,469.64	53
54	224	Library Books	17,806.00		54
55	324	Accumulated Depreciation-Library Books		17,800.70	55
56	226	Machineries	902,003.35		56
57	326	Accumulated Depreciation-Machineries		694,565.66	57
58	229	Communication Equipment	8,404,095.97		58
59	329	Accumulated Depreciation-Communication Equipment		3,361,836.51	59
60	231	Firefighting Equipment and Accessories	120,500.00		60
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		24,948.21	61
62	233	Medical, Dental and Laboratory Equipment	1,831,389.13		62
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,139,297.65	63
64	240	Other Machineries and Equipment	33,872,646.72		64
65	340	Accumulated Depreciation-Other Machineries and Equipment		25,314,509.92	65
66	241	Motor Vehicles	11,341,828.18		66
67	341	Accumulated Depreciation-Motor Vehicles		9,329,170.40	67
68	244	Watercrafts	1,043,748.23		68
69	344	Accumulated Depreciation-Watercrafts		693,250.77	69
70	248	Other Transportation Equipment	251,690.23		70
71	348	Accumulated Depreciation-Other Transportation Equipment		193,706.21	71

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72	250	Other Property, Plant and Equipment	424,687,774.09		72
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		109,137,403.61	73
75	290	Other Assets	75,348.57		75
76	401	Accounts Payable		157,089.93	76
77	403	Due to Officers and Employees		7,988.68	77
78	411	Due to National Treasury		727,578,488.90	78
79	412	Due to BIR		702,593.56	79
80	413	Due to GSIS		748,772.31	80
81	414	Due to PAG-IBIG		181,222.07	81
82	415	Due to PHILHEALTH		40,628.01	82
83	416	Due to Other NGAs		1,360,323.55	83
84	417	Due to Other GOCCs		4,797,806.18	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		171,673.85	87
88	439	Other Payables		22,657.24	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		207,884.64	97
98	634	Income from Communication Facilities		565,097.61	98
100	639	Income from Waterworks System		48,146,210.82	100
102	642	Rent income		186,060.63	102
103	648	Other Business Income		2,084,037.53	103
104	649	Fines and Penalties- Business Income		2,608,833.95	104
106	652	Subsidy from Other National Government Agencies		5,218,585.33	106
108	664	Interest Income		245,738.58	108
110	678	Miscellaneous Income		23,746.53	110
114	684	Prior Years Adjustments	1,698,934.83		114
115	701	Salaries and Wages- Regular	7,720,070.04		115
116	705	Salaries and Wages- Casual	1,124,756.00		116
120	711	Personnel Economic Relief Allowance (PERA)	1,055,054.15		120
122	713	Representation Allowance (RA)	171,000.00		122
123	714	Transportation Allowance (TA)	114,000.00		123
124	715	Clothing/Uniform Allowance	295,000.00		124
125	717	Productivity Incentive Allowance	112,000.00		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	926,257.90		133
134	732	PAG-IBIG Contributions	176,871.44		134
135	733	PHILHEALTH Contributions	103,611.20		135
136	734	ECC Contributions	43,364.51		136
138	749	Other Personnel Benefits	307,861.00		138
139	751	Travelling Expenses- Local	2,207,019.06		139
140	752	Travelling Expenses- Foreign	42,000.00		140
141	753	Training Expenses	135,500.00		141
143	755	Office Supplies Expenses	467,636.32		143
144	756	Accountable Forms Expenses	87,007.50		144
147	760	Medical, Dental and Laboratory Supplies Expenses	655,169.48		147
148	761	Gasoline. Oil and Lubricants Expenses	1,246,649.82		148
149	765	Other Supplies Expenses	637,801.90		149

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150	766	Water Expenses	260,990.50		150
151	767	Electricity Expenses	4,868,599.23		151
153	771	Postage and Deliveries	1,040.00		153
154	772	Telephone Expenses- Landline	188,830.08		154
155	773	Telephone Expenses- Mobile	288,784.13		155
156	774	Internet Expenses	33,823.22		156
157	775	Cable, Satellite, Telegraph and Radio Expense	841.00		157
158	778	Membership Dues and Contributions to Organizations	2,400.00		158
160	780	Advertising Expenses	10,117.20		160
161	781	Printing and Binding Expenses	6,262.00		161
162	782	Rent Expenses	147,017.10		162
163	783	Representation Expenses	513,175.93		163
164	784	Transportation and Delivery Expenses	62,853.00		164
168	791	Legal Services	400.00		168
169	792	Auditing Services	30,529.00		169
170	793	Consultancy Services	439,000.00		170
172	795	General Services	5,422,117.54		172
173	796	Janitorial Services	493,438.58		173
174	797	Security Services	444,699.54		174
175	799	Other Professional Services	28,286.64		175
176	802	Repair and Maintenance-Land Improvements	58,477.00		176
177	805	Repair and Maintenance-Electrification, Power and En	225,092.90		177
178	811	Repair and Maintenance-Office Buildings	179,716.00		178
183	821	Repair and Maintenance-Office Equipment	11,650.00		183
184	822	Repair and Maintenance-Furniture and Fixtures	7,850.00		184
185	823	Repair and Maintenance-IT Equipment and Software	8,970.00		185
191	841	Repair and Maintenance-Motor Vehicles	824,267.89		191
192	844	Repair and Maintenance-Watercrafts	-		192
193	848	Repair and Maintenance-Other Transportation Equipm	528.00		193
194	850	Repair and Maintenance-Other Property, Plant and Ec	833,779.94		194
205	878	Donations	7,000.00		205
207	881	Confidential Expenses	126,550.00		207
209	883	Extraordinary Expenses	69,593.39		209
210	884	Miscellaneous Expenses	1,800.00		210
211	891	Taxes, Duties and Licenses	861,369.99		211
212	892	Fidelity Bond Premiums	35,784.10		212
213	893	Insurance Expenses	65,387.61		213
215	902	Depreciation-Land Improvements	1,421.01		215
216	905	Depreciation-Electrification, Power and Energy Struct	5,554,235.02		216
217	911	Depreciation-Office Buildings	1,354,430.52		217
218	915	Depreciation Other Structures	3,537,907.29		218
222	921	Depreciation- Office Equipment	292,245.01		222
223	922	Depreciation- Furniture and Fixtures	42,025.08		223
224	923	Depreciation- IT Equipment	447,519.91		224
225	924	Depreciation- IT Library Books	2,403.18		225
226	926	Depreciation- Machineries	60,885.27		226
227	929	Depreciation- Communication Equipment	2,266,255.07		227
228	931	Depreciation- Firefighting Equipment and Accessories	11,619.63		228
229	933	Depreciation- Medical, Dental & Laboratory Equipmen	123,618.78		229
230	940	Depreciation- Other Machineries and Equipment	2,343,996.81		230
231	941	Depreciation- Motor Vehicles	104,225.44		231
232	944	Depreciation- Watercrafts	70,452.99		232
233	948	Depreciation- Other Transportation Equipment	16,989.12		233
234	950	Depreciation- Other Property, Plant and Equipment	9,528,315.91		234

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As of September 2012

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
236	956	Other Discounts (Income from Waterworks System)	941,743.17		236
242	969	Other Maintenance and Operating Expenses	44,948.00		242
247	975	Interest Expenses	3,346,198.07		247
248	979	Other Financial Charges	734,918.50		248
250		TOTALS	1,564,275,593.30	1,564,275,593.30	250
251		NET INCOME/LOSS			251
252		GRAND TOTALS	1,564,275,593.30	1,564,275,593.30	252

