

PARTIDO DEVELOPMENT ADMINISTRATION  
**TRIAL BALANCE**  
As of September 2013

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	102	Cash- Collecting Officers	727,473.83		1
2	103	Cash- Disbursing Officers	35,472.00		2
3	104	Petty Cash Fund	87,628.90		3
4	111	Cash in Bank - Local Currency, Current Account	5,665,945.88		4
5	112	Cash in Bank - Local Currency, Savings Account	20,702,521.80		5
6	121	Accounts Receivable	28,213,713.31		6
7	301	Allowance for Doubtful Accounts		8,571,292.97	7
8	123	Due from Officers and Employees	170,770.86		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	744,425.51		16
17	156	Accountable Forms Inventory	151,023.00		17
18	160	Medical, Dental and Laboratory Supplies Inventory	1,010,462.93		18
19	161	Gasoline, Oil and Lubricants Inventory	1,296,633.73		19
23	165	Other Supplies Inventory	2,745,050.61		23
24	177	Prepaid Rent	312,142.70		24
25	178	Prepaid Insurance	253,842.38		25
31	185	Other Prepaid Expenses	157,793.42		31
39	201	Land	4,488,933.00		39
40	202	Land Improvements	21,052.63		40
41	302	Accumulated Depreciation- Land Improvements		5,122.68	41
42	205	Electrification, Power and Energy Structures	82,439,887.33		42
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		70,041,407.16	43
44	211	Office Buildings	40,131,275.87		44
45	311	Accumulated Depreciation - Office Buildings		21,653,389.05	45
46	215	Other Structures	105,410,216.14		46
47	315	Accumulated Depreciation - Other Structures		45,861,856.57	47
48	221	Office Equipment	6,899,733.03		48
49	321	Accumulated Depreciation-Office Equipment		5,562,473.64	49
50	222	Furniture and Fixtures	2,014,755.59		50
51	322	Accumulated Depreciation-Furniture and Fixtures		1,384,571.17	51
52	223	IT Equipment and Software	15,244,029.69		52
53	323	Accumulated Depreciation-IT Equipment and Software		11,993,618.89	53
54	224	Library Books	20,806.00		54
55	324	Accumulated Depreciation-Library Books		17,852.94	55
56	226	Machineries	902,003.35		56
57	326	Accumulated Depreciation-Machineries		775,746.02	57
58	229	Communication Equipment	8,404,095.97		58
59	329	Accumulated Depreciation-Communication Equipment		6,383,829.27	59
60	231	Firefighting Equipment and Accessories	120,500.00		60
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		40,441.05	61
62	233	Medical, Dental and Laboratory Equipment	1,831,389.13		62
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,304,122.69	63
64	240	Other Machineries and Equipment	34,697,693.72		64
65	340	Accumulated Depreciation-Other Machineries and Equipment		28,539,094.76	65
66	241	Motor Vehicles	11,341,828.18		66
67	341	Accumulated Depreciation-Motor Vehicles		9,496,905.44	67
68	244	Watercrafts	1,043,748.23		68
69	344	Accumulated Depreciation-Watercrafts		787,188.09	69
70	248	Other Transportation Equipment	251,690.23		70
71	348	Accumulated Depreciation-Other Transportation Equipment		216,358.37	71

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
72	250	Other Property, Plant and Equipment	430,483,096.51		72
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		122,005,493.52	73
75	290	Other Assets	124,269.32		75
76	401	Accounts Payable		1,190,053.64	76
77	403	Due to Officers and Employees		932,666.06	77
78	411	Due to National Treasury		752,898,230.63	78
79	412	Due to BIR		267,710.92	79
80	413	Due to GSIS		168,306.09	80
81	414	Due to PAG-IBIG		44,992.85	81
82	415	Due to PHILHEALTH		40,077.01	82
83	416	Due to Other NGAs		1,708,986.68	83
84	417	Due to Other GOCCs		58,398.71	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		95,476.85	88
89	439	Other Payables		18,971.67	89
94	501	Government Equity		48,027,921.30	94
95	510	Retained Earnings	708,213,977.59		95
98	623	Toll and Terminal Fees		142,906.58	98
99	634	Income from Communication Facilities		526,415.89	99
101	639	Income from Waterworks System		52,071,619.84	101
103	642	Rent income		66,506.24	103
104	648	Other Business Income		2,534,484.13	104
105	649	Fines and Penalties- Business Income		2,709,468.26	105
107	652	Subsidy from Other National Government Agencies		-	107
108	662	Income from Grants and Donations		390,751.16	108
109	664	Interest Income		185,743.18	109
111	678	Miscellaneous Income		21,200.00	111
115	684	Prior Years Adjustments	682,733.60		115
116	701	Salaries and Wages- Regular	8,647,245.76		116
117	705	Salaries and Wages- Casual	1,198,211.50		117
121	711	Personnel Economic Relief Allowance (PERA)	1,084,584.45		121
123	713	Representation Allowance (RA)	216,000.00		123
124	714	Transportation Allowance (TA)	15,000.00		124
125	715	Clothing/Uniform Allowance	294,574.00		125
128	720	Honoraria	81,400.00		128
131	723	Overtime and Night Pay	8,007.92		131
132	724	Cash Gift	150,000.00		132
133	725	Year End Bonus	544,420.50		133
134	731	Life Retirement Insurance Contributions	1,041,475.55		134
135	732	PAG-IBIG Contributions	196,798.66		135
136	733	PHILHEALTH Contributions	113,125.00		136
137	734	ECC Contributions	45,014.26		137
139	749	Other Personnel Benefits	387,307.84		139
140	751	Travelling Expenses- Local	1,893,561.21		140
142	753	Training Expenses	73,575.00		142
144	755	Office Supplies Expenses	502,045.66		144
145	756	Accountable Forms Expenses	57,987.50		145
146	758	Food Supplies Expenses	303,622.82		146
148	760	Medical, Dental and Laboratory Supplies Expenses	777,188.22		148
149	761	Gasoline, Oil and Lubricants Expenses	1,526,615.50		149
150	765	Other Supplies Expenses	1,295,635.55		150

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
152	767	Electricity Expenses	4,505,202.72		152
154	771	Postage and Deliveries	1,145.00		154
155	772	Telephone Expenses- Landline	174,069.81		155
156	773	Telephone Expenses- Mobile	298,119.91		156
157	774	Internet Expenses	31,834.51		157
158	775	Cable, Satellite, Telegraph and Radio Expense	4,359.00		158
162	781	Printing and Binding Expenses	12,424.00		162
163	782	Rent Expenses	106,121.73		163
164	783	Representation Expenses	490,709.52		164
165	784	Transportation and Delivery Expenses	62,340.00		165
166	785	Storage Expenses	-		165
171	792	Auditing Services	28,978.00		170
172	793	Consultancy Services	370,000.00		171
174	795	General Services	5,151,683.06		173
175	796	Janitorial Services	382,303.67		174
5	797	Security Services	338,613.24		175
177	799	Other Professional Services	14,999.94		176
179	805	Repair and Maintenance-Electrification, Power and En	158,892.60		178
180	811	Repair and Maintenance-Office Buildings	36,722.78		179
185	821	Repair and Maintenance-Office Equipment	139,708.00		184
186	822	Repair and Maintenance-Furniture and Fixtures	15,120.24		185
193	841	Repair and Maintenance-Motor Vehicles	942,036.48		192
196	850	Repair and Maintenance-Other Property, Plant and Ed	679,156.81		195
207	878	Donations	43,500.00		206
211	883	Extraordinary Expenses	105,783.38		210
212	884	Miscellaneous Expenses	44,759.88		211
213	891	Taxes, Duties and Licenses	1,070,516.59		212
214	892	Fidelity Bond Premiums	21,713.04		213
215	893	Insurance Expenses	68,525.36		214
217	902	Depreciation-Land Improvements	1,421.01		216
218	905	Depreciation-Electrification, Power and Energy Struct	5,560,507.35		217
9	911	Depreciation-Office Buildings	1,354,430.52		218
220	915	Depreciation Other Structures	3,557,594.79		219
224	921	Depreciation- Office Equipment	327,842.38		223
225	922	Depreciation- Furniture and Fixtures	51,524.99		224
226	923	Depreciation- IT Equipment	542,641.66		225
227	924	Depreciation- Library Books	225.00		226
228	926	Depreciation- Machineries	60,885.27		227
229	929	Depreciation- Communication Equipment	2,266,494.57		228
230	931	Depreciation- Firefighting Equipment and Accessories	11,619.63		229
231	933	Depreciation- Medical, Dental & Laboratory Equipmer	123,618.78		230
232	940	Depreciation- Other Machineries and Equipment	2,435,791.23		231
233	941	Depreciation- Motor Vehicles	125,801.28		232
234	944	Depreciation- Watercrafts	70,452.99		233
235	948	Depreciation- Other Transportation Equipment	16,989.12		234
236	950	Depreciation- Other Property, Plant and Equipment	9,681,277.15		235
238	956	Other Discounts (Income from Waterworks System)	1,075,608.62		237
244	969	Other Maintenance and Operating Expenses	31,950.00		243
250	979	Other Financial Charges	725,353.90		249
252		<b>TOTALS</b>	<b>1,581,178,067.25</b>	<b>1,581,178,067.25</b>	251
253		<b>NET INCOME/LOSS</b>			252
254		<b>GRAND TOTALS</b>	<b>1,581,178,067.25</b>	<b>1,581,178,067.25</b>	253