



Partido Development Administration

TRIAL BALANCE

As of June 30, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	221,514.28		1
2	10101020	Petty Cash	39,000.00		2
3	10102020	Cash in Bank-Local Currency, Current Account	24,811,804.09		3
4	10102030	Cash in Bank-Local Currency, Savings Account	4,404,010.92		4
5	10301010	Accounts Receivable	20,868,468.18		5
6	10301011	Allowance for Impairment-Accounts Receivable		787,717.86	6
7	10303010	Due from National Government Agencies	234,252.45		7
8	10303030	Due from Local Government Units	115,521.79		8
9	10303050	Due from Government Corporations	44,324.42		9
10	10305010	Receivables-Disallowances/Charges	216,000.00		10
12	10305990	Other Receivables	181,430.18		12
13	10404010	Office Supplies Inventory	839,843.88		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	87,258.22		14
15	10404080	Fuel, Oil and Lubricants Inventory	1,035,531.78		15
16	10404120	Chemical and Filtering Supplies Inventory	1,373,037.57		16
17	10404990	Other Supplies and Materials Inventory	3,114,514.04		17
21	10601010	Land	4,488,933.00		21
23	10602990	Other Land Improvements	171,352.63		23
24	10602991	Accumulated Depreciation-Other Land Improvements		39,663.34	24
29	10603060	Communication Networks	8,954,500.00		29
30	10603061	Accumulated Depreciation-Communication Networks		5,248,548.75	30
41	10604010	Buildings	42,937,686.37		41
42	10604011	Accumulated Depreciation-Buildings		30,094,799.40	42
50	10604990	Other Structures	194,895,368.18		50
51	10604991	Accumulated Depreciation-Other Structures		142,178,720.55	51
53	10605010	Machinery	35,213,743.04		53
54	10605011	Accumulated Depreciation-Machinery		28,563,583.15	54
56	10605020	Office Equipment	8,459,944.20		56
57	10605021	Accumulated Depreciation-Office Equipment		6,052,992.18	57
59	10605030	Information and Communication Technology Equipment	15,511,857.53		59
60	10605031	Accumulated Depreciation-Information and Communication Technology Equip		12,779,830.61	60
62	10605070	Communication Equipment	1,010,551.97		62
63	10605071	Accumulated Depreciation-Communication Equipment		725,635.79	63
65	10605090	Disaster Response and Rescue Equipment	120,500.00		65
66	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		108,787.47	66
71	10605990	Other Equipment	2,110,679.13		71
72	10605991	Accumulated Depreciation-Other Equipment		1,602,889.33	72
74	10606010	Motor Vehicles	12,413,029.18		74
75	10606011	Accumulated Depreciation-Motor Vehicles		9,874,797.48	75
77	10606040	Watercrafts	1,043,748.23		77
78	10606041	Accumulated Depreciation-Watercrafts		905,538.29	78
80	10606990	Other Transportation Equipment	91,118.33		80
81	10606991	Accumulated Depreciation-Other Transportation Equipment		84,819.09	81
83	10607010	Furniture and Fixtures	1,992,007.30		83
84	10607011	Accumulated Depreciation-Furniture and Fixtures		1,511,912.14	84
86	10607020	Books	23,820.00		86
87	10607021	Accumulated Depreciation-Books		20,016.80	87
101	10698990	Other Property, Plant and Equipment	460,006,943.90		101
102	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		178,795,982.19	102
115	19901030	Advances to Special Disbursing Officer	29,800.00		115
116	19901040	Advances to Officers and Employees	27,610.00		116
118	19902020	Prepaid Rent	285,836.72		118
121	19902050	Prepaid Insurance	74,726.62		121
122	19902990	Other Prepayments	149,828.24		122
123	19903020	Guaranty Deposits	2,717.39		123
126	19999990	Other Assets	155,645.55		126
128	20101010	Accounts Payable		3,558,899.85	128
129	20101020	Due to Officers and Employees		1,302,843.44	129
132	20102050	Loans Payable-Foreign		26,693,180.37	132
135	20201010	Due to BIR		203,436.83	135



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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
136	20201020	Due to GSIS		597,049.03	136
137	20201030	Due to Pag-IBIG		186,973.14	137
138	20201040	Due to PhilHealth		45,658.66	138
139	20201050	Due to NGAs		33,455,971.88	139
140	20201060	Due to Government Corporations		48,489.29	140
141	20201070	Due to LGUs		81,073.29	141
142	20201090	Due to Treasurer of the Philippines		1,020,408,584.54	142
147	20301050	Due to Other Funds		607,667.91	147
150	20401040	Guaranty/Security Deposits Payable		699,196.58	150
152	20501990	Other Deferred Credits		723,005.36	152
153	29999990	Other Payables		11,235.28	153
154	30101010	Accumulated Surplus/(Deficit)	7,870,300.44		154
155	30101020	Government Equity		48,027,921.30	155
158	30701010	Retained Earnings/(Deficit)	713,179,673.78		158
163	40202050	Rent/Lease Income		21,000.00	163
165	40202090	Waterworks System Fees		54,385,453.00	165
168	40202210	Interest Income		32,944.87	168
169	40202230	Fines and Penalties-Business Income		2,432,211.81	169
170	40202990	Other Business Income		623,300.00	170
182	40603990	Miscellaneous Income		27,735.50	182
183	50101010	Salaries and Wages-Regular	4,941,707.43		183
184	50101020	Salaries and Wages-Casual/Contractual	569,022.48		184
185	50102010	Personnel Economic Relief Allowance (PERA)	588,341.88		185
186	50102020	Representation Allowance (RA)	135,000.00		186
188	50102040	Clothing/Uniform Allowance	300,000.00		188
190	50102100	Honoraria	83,875.00		190
194	50102140	Year End Bonus	930,643.00		194
197	50103010	Retirement and Life Insurance Premiums	592,958.44		197
198	50103020	Pag-IBIG Contributions	29,800.00		198
199	50103030	PhilHealth Contributions	72,684.81		199
200	50103040	Employees Compensation Insurance Premiums	24,909.14		200
202	50104990	Other Personnel Benefits	42,838.49		202
203	50201010	Traveling Expenses-Local	523,601.61		203
205	50202010	Training Expenses	21,502.00		205
207	50203010	Office Supplies Expenses	200,136.62		207
208	50203020	Accountable Forms Expenses	53,870.30		208
210	50203090	Fuel, Oil and Lubricants Expenses	482,689.30		210
211	50203130	Chemical and Filtering Supplies Expenses	812,342.54		211
213	50203210	Semi-Expendable Machinery and Equipment Expense	9,000.00		213
215	50203990	Other Supplies and Materials Expenses	1,086,358.15		215
216	50204010	Water Expenses	19,351.00		216
217	50204020	Electricity Expenses	5,362,801.99		217
220	50205010	Postage and Courier Services	8,991.00		220
221	50205020	Telephone Expenses	170,750.69		221
222	50205030	Internet Subscription Expenses	26,303.00		222
223	50205040	Cable, Satellite, Telegraph and Radio Expenses	150.00		223
228	50210030	Extraordinary and Miscellaneous Expenses	30,319.28		228
232	50211990	Other Professional Services	10,950.00		232
233	50212020	Janitorial Services	35,772.80		233
235	50212990	Other General Services	3,579,844.64		235
238	50213040	Repairs and Maintenance-Buildings and Other Structures	24,786.00		238
239	50213050	Repairs and Maintenance-Machinery and Equipment	3,560.00		239
240	50213060	Repairs and Maintenance-Transportation Equipment	174,625.00		240
246	50213990	Repairs and Maintenance-Other Property, Plant and Equipment	74,975.00		246
247	50215010	Taxes, Duties and Licenses	838,069.33		247
248	50215020	Fidelity Bond Premiums	18,062.56		248
249	50215030	Insurance Expenses	27,606.86		249
250	50215040	Income Tax Expenses	1,980,052.00		250
252	50299020	Printing and Publication Expenses	5,033.53		252
254	50299040	Transportation and Delivery Expenses	9,440.00		254
255	50299050	Rent/Lease Expenses	162,333.58		255



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As of June 30, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
259	50299140	Documentary Stamps Expenses	780.00		259
261	50299160	Dividend Expenses	1,170,000.00		261
262	50299990	Other Maintenance and Operating Expenses	66,681.59		262
263	50301020	Interest Expenses	6,581,938.31		263
264	50301030	Guarantee Fees	560,029.35		264
265	50301040	Bank Charges	3,500.00		265
267	50301990	Other Financial Charges	600.88		267
268	50501020	Depreciation-Land Improvements	7,710.84		268
269	50501030	Depreciation-Infrastructure Assets	402,952.50		269
270	50501040	Depreciation-Buildings and Other Structures	3,374,760.55		270
271	50501050	Depreciation-Machinery and Equipment	642,953.46		271
272	50501060	Depreciation-Transportation Equipment	113,698.24		272
273	50501070	Depreciation-Furniture, Fixtures and Books	37,221.66		273
276	50501990	Depreciation-Other Property, Plant and Equipment	6,896,870.16		276
284	50504080	Loss on Sale of Assets	759,926.92		284
286	50505010	Other Discounts	56,948.91		286
287		TOTALS	1,613,550,066.35	1,613,550,066.35	287

Prepared by:

MARICRIS C. FROYALDE
CSA D/Acting Bookkeeper

Certified Correct:

JEAN T. MORANA
Accountant III

Approved by:

RAMON F. FUENTEBELLA
Administrator I