



Partido Development Administration

TRIAL BALANCE

AS AT NOVEMBER 30, 2018

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	174,901.17		1
3	10102020	Cash in Bank-Local Currency, Current Account	12,380,957.06		3
4	10102030	Cash in Bank-Local Currency, Savings Account	4,423,718.70		4
5	10301010	Accounts Receivable	21,659,556.86		5
6	10301011	Allowance for Impairment-Accounts Receivable		791,033.43	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
11	10305020	Due from Officers and Employees	24,625.00		11
12	10305990	Other Receivables	180,196.85		12
13	10404010	Office Supplies Inventory	820,523.38		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	102,047.30		14
15	10404080	Fuel, Oil and Lubricants Inventory	269,273.20		15
16	10404120	Chemical and Filtering Supplies Inventory	934,380.00		16
17	10404990	Other Supplies and Materials Inventory	4,820,697.77		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		47,374.19	24
29	10603060	Communication Networks	8,954,500.00		29
30	10603061	Accumulated Depreciation-Communication Networks		5,651,501.25	30
41	10604010	Buildings	42,937,686.37		41
42	10604011	Accumulated Depreciation-Buildings		30,909,803.66	42
50	10604990	Other Structures	195,877,274.03		50
51	10604991	Accumulated Depreciation-Other Structures		144,639,581.83	51
53	10605010	Machinery	37,194,765.04		53
54	10605011	Accumulated Depreciation-Machinery		28,875,444.31	54
56	10605020	Office Equipment	8,469,186.57		56
57	10605021	Accumulated Depreciation-Office Equipment		6,134,735.34	57
59	10605030	Information and Communication Technology Equipment	15,855,327.53		59
60	10605031	Accumulated Depreciation-Information and Communication Technology Equip		13,005,971.02	60
62	10605070	Communication Equipment	1,010,551.97		62
63	10605071	Accumulated Depreciation-Communication Equipment		752,046.04	63
65	10605090	Disaster Response and Rescue Equipment	120,500.00		65
66	10605091	Accumulated Depreciation-Disaster Response and Rescue Equipment		109,601.75	66
71	10605990	Other Equipment	2,084,189.13		71
72	10605991	Accumulated Depreciation-Other Equipment		1,636,303.81	72
74	10606010	Motor Vehicles	12,413,029.18		74
75	10606011	Accumulated Depreciation-Motor Vehicles		10,057,506.17	75
77	10606040	Watercrafts	1,043,748.23		77
78	10606041	Accumulated Depreciation-Watercrafts		918,363.29	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		1,548,682.53	84
86	10607020	Books	23,820.00		86
87	10607021	Accumulated Depreciation-Books		20,288.05	87
101	10698990	Other Property, Plant and Equipment	462,870,073.33		101
102	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		185,709,233.25	102
118	19902020	Prepaid Rent	258,258.98		118
121	19902050	Prepaid Insurance	133,578.72		121
122	19902990	Other Prepayments	149,828.24		122
123	19903020	Guaranty Deposits	2,717.39		123
124	19903990	Other Deposits	7,782.20		124
126	19999990	Other Assets	155,645.55		126
128	20101010	Accounts Payable		2,418,121.56	128
129	20101020	Due to Officers and Employees		163,021.74	129
135	20201010	Due to BIR		313,854.98	135
136	20201020	Due to GSIS		686,676.99	136
137	20201030	Due to Pag-IBIG		224,707.37	137
138	20201040	Due to PhilHealth		47,797.13	138
139	20201050	Due to NGAs		31,798,143.15	139
140	20201060	Due to Government Corporations		48,489.29	140





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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
141	20201070	Due to LGUs		1,336,441.72	141
142	20201090	Due to Treasurer of the Philippines		1,041,138,668.34	142
147	20301050	Due to Other Funds		607,667.91	147
150	20401040	Guaranty/Security Deposits Payable		672,300.98	150
152	20501990	Other Deferred Credits		379,863.67	152
153	29999990	Other Payables		6,152.28	153
154	30101010	Accumulated Surplus/(Deficit)	7,970,793.10		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		56,640.00	163
165	40202090	Waterworks System Fees		111,513,078.07	165
168	40202210	Interest Income		62,972.25	168
169	40202230	Fines and Penalties-Business Income		4,965,157.76	169
170	40202990	Other Business Income		1,409,891.73	170
182	40603990	Miscellaneous Income		108,817.36	182
183	50101010	Salaries and Wages-Regular	12,089,484.27		183
184	50101020	Salaries and Wages-Casual/Contractual	1,208,736.90		184
185	50102010	Personnel Economic Relief Allowance (PERA)	1,159,957.02		185
186	50102020	Representation Allowance (RA)	279,000.00		186
188	50102040	Clothing/Uniform Allowance	294,000.00		188
189	50102080	Productivity Incentive Allowance	240,000.00		189
190	50102100	Honoraria	340,907.40		190
192	50102120	Longevity Pay	5,000.00		192
193	50102130	Overtime and Night Pay	6,682.44		193
194	50102140	Year End Bonus	2,236,573.00		194
195	50102150	Cash Gift	240,000.00		195
197	50103010	Retirement and Life Insurance Premiums	1,449,829.46		197
198	50103020	Pag-IBIG Contributions	58,600.00		198
199	50103030	PhilHealth Contributions	150,244.17		199
200	50103040	Employees Compensation Insurance Premiums	49,700.00		200
201	50104030	Terminal Leave Benefits	317,553.19		201
202	50104990	Other Personnel Benefits	326,582.96		202
203	50201010	Traveling Expenses-Local	1,346,535.21		203
205	50202010	Training Expenses	43,253.00		205
207	50203010	Office Supplies Expenses	449,285.69		207
208	50203020	Accountable Forms Expenses	131,173.09		208
210	50203090	Fuel, Oil and Lubricants Expenses	2,796,436.09		210
211	50203130	Chemical and Filtering Supplies Expenses	1,814,035.05		211
213	50203210	Semi-Expendable Machinery and Equipment Expenses	19,145.20		213
215	50203990	Other Supplies and Materials Expenses	2,743,623.36		215
216	50204010	Water Expenses	36,899.00		216
217	50204020	Electricity Expenses	10,984,232.73		217
220	50205010	Postage and Courier Services	11,131.00		220
221	50205020	Telephone Expenses	451,014.33		221
222	50205030	Internet Subscription Expenses	26,303.00		222
223	50205040	Cable, Satellite, Telegraph and Radio Expenses	925.00		223
228	50210030	Extraordinary and Miscellaneous Expenses	106,291.66		228
229	50211010	Legal Services	79,200.00		229
230	50211020	Auditing Services	334,392.00		230
232	50211990	Other Professional Services	11,150.00		232
233	50212020	Janitorial Services	35,772.80		233
235	50212990	Other General Services	7,910,776.64		235
238	50213040	Repairs and Maintenance-Buildings and Other Structures	438,696.00		238
239	50213050	Repairs and Maintenance-Machinery and Equipment	463,485.00		239
240	50213060	Repairs and Maintenance-Transportation Equipment	541,470.00		240
246	50213990	Repairs and Maintenance-Other Property, Plant and Equipment	324,410.00		246
247	50215010	Taxes, Duties and Licenses	2,082,370.67		247
248	50215020	Fidelity Bond Premiums	38,125.00		248
249	50215030	Insurance Expenses	118,419.71		249
250	50215040	Income Tax Expenses	1,980,052.00		250
252	50299020	Printing and Publication Expenses	24,042.03		252
254	50299040	Transportation and Delivery Expenses	27,400.00		254
255	50299050	Rent/Lease Expenses	356,846.06		255



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AS AT NOVEMBER 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	617,727.40		262
263	50301020	Interest Expenses	27,438,915.65		263
264	50301030	Guarantee Fees	560,029.35		264
265	50301040	Bank Charges	9,500.00		265
267	50301990	Other Financial Charges	600.88		267
268	50501020	Depreciation-Land Improvements	15,421.69		268
269	50501030	Depreciation-Infrastructure Assets	805,905.00		269
270	50501040	Depreciation-Buildings and Other Structures	6,650,626.09		270
271	50501050	Depreciation-Machinery and Equipment	1,312,018.19		271
272	50501060	Depreciation-Transportation Equipment	309,231.93		272
273	50501070	Depreciation-Furniture, Fixtures and Books	74,263.31		273
276	50501990	Depreciation-Other Property, Plant and Equipment	13,810,121.22		276
278	50503020	Impairment Loss-Loans and Receivables	3,315.57		
283	50504010	Loss on Foreign Exchange (FOREX)	3,179,926.09		283
285	50504080	Loss on Sale of Assets	759,926.92		285
287	50505010	Other Discounts	123,306.62		287
288		<b>TOTALS</b>	<b>1,676,878,674.60</b>	<b>1,676,878,674.60</b>	288

Prepared by:

  
**MARICRIS C. FROYALDE**  
CSA D/Acting Bookkeeper

Certified Correct:

  
**JEAN T. MORANA**  
Accountant III

Approved by:

  
**RAMON F. FUENTEBELLA**  
Administrator I