



Partido Development Administration

TRIAL BALANCE

AS AT MARCH 31, 2019

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
1	10101010	Cash-Collecting Officers	172,490.39		1
2	10101020	Petty Cash	29,000.00		2
3	10102020	Cash in Bank-Local Currency, Current Account	27,329,109.28		3
4	10102030	Cash in Bank-Local Currency, Savings Account	5,435,266.72		4
5	10301010	Accounts Receivable	21,507,342.30		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	18,625.00		11
12	10305990	Other Receivables	181,133.65		12
13	10404010	Office Supplies Inventory	780,180.92		13
14	10404020	Accountable Forms, Plates and Stickers Inventory	150,178.38		14
15	10404080	Fuel, Oil and Lubricants Inventory	666,146.80		15
16	10404120	Chemical and Filtering Supplies Inventory	535,290.84		16
17	10404990	Other Supplies and Materials Inventory	4,395,305.92		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		51,229.62	24
29	10603060	Communication Networks	8,954,500.00		29
30	10603061	Accumulated Depreciation-Communication Networks		5,852,977.50	30
41	10604010	Buildings	42,937,686.37		41
42	10604011	Accumulated Depreciation-Buildings		31,294,764.17	42
50	10604990	Other Structures	195,877,274.03		50
51	10604991	Accumulated Depreciation-Other Structures		145,875,843.92	51
53	10605010	Machinery	37,194,765.04		53
54	10605011	Accumulated Depreciation-Machinery		29,047,787.16	54
56	10605020	Office Equipment	8,469,186.57		56
57	10605021	Accumulated Depreciation-Office Equipment		6,182,411.03	57
59	10605030	Information and Communication Technology Equipme	15,855,327.53		59
60	10605031	Accumulated Depreciation-Information and Communication Technology Equipm		13,104,222.12	60
62	10605070	Communication Equipment	1,010,551.97		62
63	10605071	Accumulated Depreciation-Communication Equipment		765,251.16	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		1,653,011.05	72
74	10606010	Motor Vehicles	12,413,029.18		74
75	10606011	Accumulated Depreciation-Motor Vehicles		10,108,523.35	75
77	10606040	Watercrafts	1,043,748.23		77
78	10606041	Accumulated Depreciation-Watercrafts		924,775.79	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		1,567,067.72	84
86	10607020	Books	23,820.00		86
87	10607021	Accumulated Depreciation-Books		20,423.68	87
101	10698990	Other Property, Plant and Equipment	462,935,072.83		101
102	10698991	Accumulated Depreciation-Other Property, Plant and Equipment		189,181,083.79	102
115	19901030	Advances to Special Disbursing Officer	17,500.00		115
116	19901040	Advances to Officers and Employees	25,852.00		116
118	19902020	Prepaid Rent	248,383.16		118
121	19902050	Prepaid Insurance	94,787.16		121
122	19902990	Other Prepayments	149,828.24		122
123	19903020	Guaranty Deposits	2,717.39		123



Partido Development Administration
TRIAL BALANCE
AS AT MARCH 31, 2019

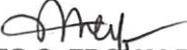
#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
124	19903990	Other Deposits	7,782.20		124
126	19999990	Other Assets	155,645.55		126
128	20101010	Accounts Payable		1,663,948.90	128
129	20101020	Due to Officers and Employees		50,033.12	129
135	20201010	Due to BIR		564,884.26	135
136	20201020	Due to GSIS		451,823.45	136
137	20201030	Due to Pag-IBIG		194,007.04	137
138	20201040	Due to PhilHealth		50,155.86	138
139	20201050	Due to NGAs		31,779,940.42	139
140	20201060	Due to Government Corporations		48,489.29	140
141	20201070	Due to LGUs		1,209,069.72	141
142	20201090	Due to Treasurer of the Philippines		1,050,276,885.43	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		23,097.01	153
154	30101010	Accumulated Surplus/(Deficit)		29,307.92	154
155	30101020	Government Equity		48,027,921.30	155
158	30701010	Retained Earnings/(Deficit)	716,055,267.76		158
163	40202050	Rent/Lease Income		6,600.00	163
165	40202090	Waterworks System Fees		26,682,366.60	165
168	40202210	Interest Income		16,866.43	168
169	40202230	Fines and Penalties-Business Income		1,156,853.26	169
170	40202990	Other Business Income		357,985.00	170
182	40603990	Miscellaneous Income		10,000.00	182
183	50101010	Salaries and Wages-Regular	3,250,227.00		183
184	50101020	Salaries and Wages-Casual/Contractual	416,159.68		184
185	50102010	Personnel Economic Relief Allowance (PERA)	315,727.83		185
186	50102020	Representation Allowance (RA)	62,000.00		186
188	50102040	Clothing/Uniform Allowance	282,000.00		188
190	50102100	Honoraria	60,000.00		190
197	50103010	Retirement and Life Insurance Premiums	390,027.24		197
198	50103020	Pag-IBIG Contributions	16,000.00		198
199	50103030	PhilHealth Contributions	41,678.44		199
200	50103040	Employees Compensation Insurance Premiums	13,000.00		200
203	50201010	Traveling Expenses-Local	206,444.77		203
205	50202010	Training Expenses	114,876.36		205
207	50203010	Office Supplies Expenses	59,482.46		207
208	50203020	Accountable Forms Expenses	29,868.92		208
210	50203090	Fuel, Oil and Lubricants Expenses	156,426.90		210
211	50203130	Chemical and Filtering Supplies Expenses	399,089.16		211
215	50203990	Other Supplies and Materials Expenses	544,585.64		215
216	50204010	Water Expenses	9,586.00		216
217	50204020	Electricity Expenses	2,887,883.42		217
220	50205010	Postage and Courier Services	120.00		220
221	50205020	Telephone Expenses	134,510.03		221
223	50205040	Cable, Satellite, Telegraph and Radio Expenses	250.00		223
228	50210030	Extraordinary and Miscellaneous Expenses	19,795.56		228
230	50211020	Auditing Services	4,148.00		230
232	50211990	Other Professional Services	4,900.00		232
235	50212990	Other General Services	1,460,341.00		235
239	50213050	Repairs and Maintenance-Machinery and Equipment	46,192.00		239
240	50213060	Repairs and Maintenance-Transportation Equipment	52,839.00		240
243	50213090	Repairs and Maintenance-Leased Assets Improvement	160.00		243
246	50213990	Repairs and Maintenance-Other Property, Plant and E	24,625.00		246
247	50215010	Taxes, Duties and Licenses	622,357.36		247



Partido Development Administration
TRIAL BALANCE
AS AT MARCH 31, 2019

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT	#
248	50215020	Fidelity Bond Premiums	9,000.03		248
249	50215030	Insurance Expenses	47,919.87		249
252	50299020	Printing and Publication Expenses	1,715.00		252
254	50299040	Transportation and Delivery Expenses	1,640.00		254
255	50299050	Rent/Lease Expenses	33,788.87		255
259	50299140	Documentary Stamps Expenses	750.00		259
262	50299990	Other Maintenance and Operating Expenses	22,266.66		262
263	50301020	Interest Expenses	9,138,217.09		263
265	50301040	Bank Charges	6,000.00		265
268	50501020	Depreciation-Land Improvements	3,855.43		268
269	50501030	Depreciation-Infrastructure Assets	201,476.25		269
270	50501040	Depreciation-Buildings and Other Structures	1,621,222.59		270
271	50501050	Depreciation-Machinery and Equipment	348,181.99		271
272	50501060	Depreciation-Transportation Equipment	57,429.68		272
273	50501070	Depreciation-Furniture, Fixtures and Books	18,520.82		273
276	50501990	Depreciation-Other Property, Plant and Equipment	3,471,850.54		276
287	50505010	Other Discounts	34,762.84		287
288		TOTALS	1,600,874,893.90	1,600,874,893.90	288

Prepared by:


MARICRIS C. FROYALDE
AP A/Acting Bookkeeper

Certified Correct:


JEAN T. MORANA
Accountant III

Approved by:


RAMON F. FUENTEBELLA
Administrator I