

PARTIDO DEVELOPMENT ADMINISTRATION
TRIAL BALANCE
As of June 30, 2015

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	432,718.80	
2	103	Cash- Disbursing Officers	98,347.00	
3	104	Petty Cash Fund	97,000.00	
4	111	Cash in Bank - Local Currency, Current Account	8,894,238.82	
5	112	Cash in Bank - Local Currency, Savings Account	19,151,521.78	
6	121	Accounts Receivable	27,469,877.89	
7	301	Allowance for Doubtful Accounts		9,239,504.72
8	123	Due from Officers and Employees	55,280.00	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	71,005.90	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	179,511.33	
17	155	Office Supplies Inventory	758,307.89	
18	156	Accountable Forms Inventory	111,301.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	41,320.56	
20	161	Gasoline, Oil and Lubricants Inventory	31,340.00	
24	165	Other Supplies Inventory	1,014,020.67	
25	177	Prepaid Rent	268,142.70	
26	178	Prepaid Insurance	312,433.48	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	154,460.10	
33	186	Guaranty Deposits	6,521.74	
40	201	Land	4,488,933.00	
41	202	Land Improvements	21,052.63	
42	302	Accumulated Depreciation- Land Improvements		8,052.55
43	205	Electrification, Power and Energy Structures	82,454,359.33	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,965,738.70
45	211	Office Buildings	40,131,275.87	
46	311	Accumulated Depreciation - Office Buildings		24,663,642.91
47	215	Other Structures	105,595,216.14	
48	315	Accumulated Depreciation - Other Structures		54,118,473.60
49	221	Office Equipment	4,755,235.46	
50	321	Accumulated Depreciation-Office Equipment		3,736,487.02
51	222	Furniture and Fixtures	1,886,590.47	
52	322	Accumulated Depreciation-Furniture and Fixtures		1,297,106.70
53	223	IT Equipment and Software	14,621,311.92	
54	323	Accumulated Depreciation-IT Equipment and Software		12,095,146.75
55	224	Library Books	20,806.00	
56	324	Accumulated Depreciation-Library Books		17,032.87
57	226	Machineries	517,557.55	
58	326	Accumulated Depreciation-Machineries		430,095.79
59	229	Communication Equipment	8,497,951.97	
60	329	Accumulated Depreciation-Communication Equipment		3,733,789.90
61	231	Firefighting Equipment and Accessories	120,500.00	
62	331	Accumulated Depreciation-Firefighting Equipment and Accessories		67,553.55
63	233	Medical, Dental and Laboratory Equipment	1,748,812.13	
64	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,358,207.42
65	240	Other Machineries and Equipment	30,769,921.89	
66	340	Accumulated Depreciation-Other Machineries and Equipment		25,819,856.26
67	241	Motor Vehicles	10,825,829.18	
68	341	Accumulated Depreciation-Motor Vehicles		9,127,818.88
69	244	Watercrafts	1,043,748.23	
70	344	Accumulated Depreciation-Watercrafts		828,588.29
71	248	Other Transportation Equipment	91,118.33	
72	348	Accumulated Depreciation-Other Transportation Equipment		80,881.59
73	250	Other Property, Plant and Equipment	440,248,417.56	
74	350	Accumulated Depreciation-Other Property, Plant and Equipment		138,737,777.70
76	290	Other Assets	1,098,971.37	
77	401	Accounts Payable		20,985,312.08
78	403	Due to Officers and Employees		727,783.30
79	411	Due to National Treasury		910,791,353.87
80	412	Due to BIR		179,053.15

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
81	413	Due to GSIS		12,771.01
82	414	Due to PAG-IBIG		86,163.07
83	415	Due to PHILHEALTH		39,154.91
84	416	Due to Other NGAs		758,986.68
85	417	Due to Other GOCCs		44,771.12
86	418	Due to LGUs		79,073.29
87	424	Due to Other Funds		817,290.10
88	426	Guaranty Deposits Payable		282,780.51
89	427	Performance/Bidders/Bail Bonds Payable		169,696.85
90	439	Other Payables		36,352.15
92	445	Loans Payable- Foreign		175,680,223.30
94	455	Other Deferred Credits		157,141.35
95	501	Government Equity		48,027,921.30
96	510	Retained Earnings	741,552,666.66	
100	634	Income from Communication Facilities		336,050.00
102	639	Income from Waterworks System		35,331,352.45
104	642	Rent income		60,450.00
105	648	Other Business Income		1,889,657.65
106	649	Fines and Penalties- Business Income		1,899,795.22
110	664	Interest Income		72,847.36
112	678	Miscellaneous Income		11,422.46
116	684	Prior Years Adjustments		31,729,709.19
117	701	Salaries and Wages- Regular	5,406,406.00	
118	705	Salaries and Wages- Casual	716,029.64	
122	711	Personnel Economic Relief Allowance (PERA)	677,273.47	
124	713	Representation Allowance (RA)	144,000.00	
125	714	Tranportation Allowance (TA)	27,500.00	
126	715	Clothing/Uniform Allowance	280,000.00	
129	720	Honoraria	77,500.00	
132	723	Overtime and Night Pay	4,043.86	
133	724	Cash Gift	142,500.00	
134	725	Year End Bonus	1,478,260.50	
135	731	Life Retirement Insurance Contributions	648,768.72	
136	732	PAG-IBIG Contributions	37,362.98	
137	733	PHILHEALTH Contributions	71,775.00	
138	734	ECC Contributions	28,292.64	
139	742	Terminal Leave Benefits	183,315.91	
140	749	Other Personnel Benefits	98,373.05	
141	751	Travelling Expenses- Local	931,417.10	
143	753	Training Expenses	378,080.10	
145	755	Office Supplies Expenses	192,186.53	
146	756	Accountable Forms Expenses	52,390.00	
149	760	Medical, Dental and Laboratory Supplies Expenses	481,750.14	
150	761	Gasoline, Oil and Lubricants Expenses	1,006,646.36	
151	765	Other Supplies Expenses	794,538.71	
152	766	Water Expenses	25,115.00	
153	767	Electricity Expenses	3,486,106.46	
155	771	Postage and Deliveries	3,575.00	
156	772	Telephone Expenses- Landline	83,162.27	
157	773	Telephone Expenses- Mobile	177,408.17	
158	774	Internet Expenses	28,247.11	
159	775	Cable, Satellite, Telegraph and Radio Expense	2,020.00	
162	780	Advertising Expenses	6,000.00	
163	781	Printing and Binding Expenses	79.00	
164	782	Rent Expenses	171,480.42	
166	784	Transportation and Delivery Expenses	28,831.00	
175	795	General Services	3,411,768.32	
176	796	Janitorial Services	160,878.10	
177	797	Security Services	140,000.00	
178	799	Other Professional Services	1,400.00	
180	805	Repair and Maintenance-Electrification, Power and E	253,293.25	
181	811	Repair and Maintenance-Office Buildings	1,791.00	
186	821	Repair and Maintenance-Office Equipment	10,053.32	


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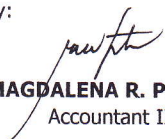
As of June 30, 2015

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
187	822	Repair and Maintenance-Furniture and Fixtures	250.00	
188	823	Repair and Maintenance-IT Equipment and Software	10,336.84	
189	826	Repair and Maintenance-Machineries	3,158.27	
190	829	Repair and Maintenance-Communication Equipment	800.00	
194	841	Repair and Maintenance-Motor Vehicles	330,578.26	
197	850	Repair and Maintenance-Other Property, Plant and E	377,397.50	
212	883	Extraordinary Expenses	20,989.57	
213	884	Miscellaneous Expenses	11,000.00	
214	891	Taxes, Duties and Licenses	1,021,431.37	
215	892	Fidelity Bond Premiums	6,125.03	
216	893	Insurance Expenses	2,421.16	
218	902	Depreciation-Land Improvements	947.34	
219	905	Depreciation-Electrification, Power and Energy Struc	186,782.82	
220	911	Depreciation-Office Buildings	902,953.68	
221	915	Depreciation Other Structures	2,375,892.36	
225	921	Depreciation- Office Equipment	117,917.97	
226	922	Depreciation- Furniture and Fixtures	38,950.89	
227	923	Depreciation- IT Equipment	325,950.16	
228	924	Depreciation- Library Books	478.38	
229	926	Depreciation- Machineries	2,592.00	
230	929	Depreciation- Communication Equipment	364,799.10	
231	931	Depreciation- Firefighting Equipment and Accessorie	7,746.42	
232	933	Depreciation- Medical, Dental & Laboratory Equipme	28,022.78	
233	940	Depreciation- Other Machineries and Equipment	140,016.06	
234	941	Depreciation- Motor Vehicles	3,831.84	
235	944	Depreciation- Watercrafts	12,825.00	
236	948	Depreciation- Other Transportation Equipment	1,125.00	
237	950	Depreciation- Other Property, Plant and Equipment	6,601,826.24	
239	956	Other Discounts (Income from Waterworks System)	31,211.11	
245	969	Other Maintenance and Operating Expenses	153,873.40	
250	975	Interest Expenses	3,391,668.67	
253		TOTALS	1,588,532,867.57	1,588,532,867.57


Prepared by:


MARICRIS C. FROYALDE
 Acting Bookkeeper/CSA D

Checked by:


MAGDALENA R. PORTEM
 Accountant III

Approved by:


RAMON F. FUENTEBELLA
 Acting Administrator