



Partido Development Administration

TRIAL BALANCE

As of March 31, 2016

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	341,758.86	
2	103	Cash- Disbursing Officers	-	
3	104	Petty Cash Fund	87,000.00	
4	111	Cash in Bank - Local Currency, Current Account	30,645,050.66	
5	112	Cash in Bank - Local Currency, Savings Account	23,782,841.69	
6	121	Accounts Receivable	29,170,569.86	
7	301	Allowance for Doubtful Accounts		9,280,492.72
8	123	Due from Officers and Employees	24,794.37	
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	50,874.96	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	179,870.20	
17	155	Office Supplies Inventory	783,537.60	
18	156	Accountable Forms Inventory	61,563.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	336,199.68	
20	161	Gasoline, Oil and Lubricants Inventory	248,920.52	
24	165	Other Supplies Inventory	1,078,697.96	
25	177	Prepaid Rent	251,447.05	
26	178	Prepaid Insurance	363,645.14	
30	182	Deferred Charges	5,949.29	
32	185	Other Prepaid Expenses	154,460.10	
33	186	Guaranty Deposits	2,717.39	
40	201	Land	4,488,933.00	
41	202	Land Improvements	21,052.63	
42	302	Accumulated Depreciation- Land Improvements		9,473.56
43	205	Electrification, Power and Energy Structures	84,164,296.83	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,620,840.57
45	211	Office Buildings	40,820,981.16	
46	311	Accumulated Depreciation - Office Buildings		26,027,703.21
47	215	Other Structures	106,349,674.14	
48	315	Accumulated Depreciation - Other Structures		57,743,277.93
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		24,187.00
51	221	Office Equipment	7,921,637.40	
52	321	Accumulated Depreciation-Office Equipment		5,601,448.37
53	222	Furniture and Fixtures	1,978,142.51	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,368,736.38
55	223	IT Equipment and Software	12,622,030.53	
56	323	Accumulated Depreciation-IT Equipment and Software		11,812,428.99
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		17,814.15
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		805,185.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		4,274,068.37
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		79,173.18
65	233	Medical, Dental and Laboratory Equipment	2,058,304.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,467,692.17
67	240	Other Machineries and Equipment	31,896,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		26,833,484.78
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,320,316.56
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		847,825.79
73	248	Other Transportation Equipment	91,118.33	
74	348	Accumulated Depreciation-Other Transportation Equipment		82,569.09
75	250	Other Property, Plant and Equipment	443,513,484.82	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		148,657,015.18
78	290	Other Assets	894,746.24	
79	401	Accounts Payable		3,279,356.17



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80	403	Due to Officers and Employees		787,682.42
81	411	Due to National Treasury		932,702,676.42
82	412	Due to BIR		381,812.46
83	413	Due to GSIS		360,479.87
84	414	Due to PAG-IBIG		222,579.04
85	415	Due to PHILHEALTH		59,721.51
86	416	Due to Other NGAs		20,451,796.93
87	417	Due to Other GOCCs		48,489.29
88	418	Due to LGUs		79,073.29
89	424	Due to Other Funds		18,002,472.10
90	426	Guaranty Deposits Payable		287,130.51
91	427	Performance/Bidders/Bail Bonds Payable		680,942.55
92	439	Other Payables		7,601.89
94	445	Loans Payable- Foreign		151,533,458.46
96	455	Other Deferred Credits		258,687.53
97	501	Government Equity		48,027,921.30
98	510	Retained Earnings	715,124,258.44	
102	634	Income from Communication Facilities		325,147.00
104	639	Income from Waterworks System		20,025,109.60
106	642	Rent income		16,800.00
107	648	Other Business Income		1,086,247.99
108	649	Fines and Penalties- Business Income		1,023,889.56
112	664	Interest Income		59,038.98
114	678	Miscellaneous Income		12,414.58
118	684	Prior Years Adjustments	60,967.81	
119	701	Salaries and Wages- Regular	2,671,665.15	
120	705	Salaries and Wages- Casual	336,284.20	
124	711	Personnel Economic Relief Allowance (PERA)	324,636.88	
126	713	Representation Allowance (RA)	72,000.00	
128	715	Clothing/Uniform Allowance	270,000.00	
131	720	Honoraria	71,500.00	
134	723	Overtime and Night Pay	2,021.93	
137	731	Life Retirement Insurance Contributions	320,599.81	
138	732	PAG-IBIG Contributions	16,512.73	
139	733	PHILHEALTH Contributions	34,300.00	
140	734	ECC Contributions	13,555.41	
141	742	Terminal Leave Benefits	222,982.79	
143	751	Travelling Expenses- Local	284,834.00	
147	755	Office Supplies Expenses	201,796.63	
148	756	Accountable Forms Expenses	8,040.00	
151	760	Medical, Dental and Laboratory Supplies Expenses	126,987.39	
152	761	Gasoline, Oil and Lubricants Expenses	102,877.22	
153	765	Other Supplies Expenses	96,216.97	
154	766	Water Expenses	11,863.00	
155	767	Electricity Expenses	1,508,495.94	
158	772	Telephone Expenses- Landline	36,037.21	
159	773	Telephone Expenses- Mobile	69,329.72	
160	774	Internet Expenses	11,596.00	
165	781	Printing and Binding Expenses	110.00	
166	782	Rent Expenses	62,434.78	
168	784	Transportation and Delivery Expenses	4,620.00	
174	792	Auditing Services	11,714.00	
177	795	General Services	1,449,809.16	
178	796	Janitorial Services	137,414.92	
179	797	Security Services	44,467.00	
182	805	Repair and Maintenance-Electrification, Power and E	64,284.00	
190	823	Repair and Maintenance-IT Equipment and Software	1,400.00	
196	841	Repair and Maintenance-Motor Vehicles	305,649.77	
199	850	Repair and Maintenance-Other Property, Plant and E	3,650.00	
214	883	Extraordinary Expenses	7,487.06	
215	884	Miscellaneous Expenses	1,250.00	
216	891	Taxes, Duties and Licenses	264,476.40	



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217	892	Fidelity Bond Premiums	3,281.25	
218	893	Insurance Expenses	3,755.54	
220	902	Depreciation-Land Improvements	473.67	
221	905	Depreciation-Electrification, Power and Energy Struc	148,616.03	
222	911	Depreciation-Office Buildings	461,106.62	
223	915	Depreciation Other Structures	1,198,214.15	
225	919	Depreciation- Leasehold Improvements, Building	24,187.00	
227	921	Depreciation- Office Equipment	86,867.04	
228	922	Depreciation- Furniture and Fixtures	21,395.05	
229	923	Depreciation- IT Equipment	127,532.37	
230	924	Depreciation- Library Books	299.82	
231	926	Depreciation- Machineries	1,296.00	
232	929	Depreciation- Communication Equipment	181,709.67	
233	931	Depreciation- Firefighting Equipment and Accessorie	3,873.21	
234	933	Depreciation- Medical, Dental & Laboratory Equipme	11,131.34	
235	940	Depreciation- Other Machineries and Equipment	76,001.79	
236	941	Depreciation- Motor Vehicles	28,594.48	
237	944	Depreciation- Watercrafts	6,412.50	
238	948	Depreciation- Other Transportation Equipment	562.50	
239	950	Depreciation- Other Property, Plant and Equipment	3,314,039.44	
241	956	Other Discounts (Income from Waterworks System)	19,761.70	
247	969	Other Maintenance and Operating Expenses	95,583.73	
248	971	Bank Charges	3,960.00	
254		TOTALS	1,576,594,262.47	1,576,594,262.47

Prepared by:

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