



Partido Development Administration

TRIAL BALANCE

As of December 31, 2015

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	36,406.90	
4	111	Cash in Bank - Local Currency, Current Account	32,705,045.79	
5	112	Cash in Bank - Local Currency, Savings Account	22,239,445.62	
6	121	Accounts Receivable	28,575,236.34	
7	301	Allowance for Doubtful Accounts		9,280,492.72
9	136	Due from NGAs	234,252.45	
10	137	Due from GOCCs	55,106.44	
11	138	Due from LGUs	115,521.79	
15	146	Receivables - Disallowances/Charges	216,000.00	
16	149	Other Receivables	188,651.86	
17	155	Office Supplies Inventory	750,432.44	
18	156	Accountable Forms Inventory	69,603.34	
19	160	Medical, Dental and Laboratory Supplies Inventory	1,467,333.86	
20	161	Gasoline, Oil and Lubricants Inventory	18,410.72	
24	165	Other Supplies Inventory	1,182,943.37	
25	177	Prepaid Rent	250,947.05	
26	178	Prepaid Insurance	333,276.56	
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		8,999.89
43	205	Electrification, Power and Energy Structures	84,164,296.83	
44	305	Accumulated Depreciation- Electrification, Power and Energy Structures		72,472,224.54
45	211	Office Buildings	40,791,246.37	
46	311	Accumulated Depreciation - Office Buildings		25,566,596.59
47	215	Other Structures	106,349,674.14	
48	315	Accumulated Depreciation - Other Structures		56,545,063.78
49	219	Leasehold Improvements, Buildings	32,250.00	
50	319	Accumulated Depreciation-Leasehold Improvements, Buildings		-
51	221	Office Equipment	7,921,637.40	
52	321	Accumulated Depreciation-Office Equipment		5,514,581.33
53	222	Furniture and Fixtures	1,978,142.51	
54	322	Accumulated Depreciation-Furniture and Fixtures		1,347,341.33
55	223	IT Equipment and Software	12,622,030.53	
56	323	Accumulated Depreciation-IT Equipment and Software		11,684,896.62
57	224	Library Books	23,320.00	
58	324	Accumulated Depreciation-Library Books		17,514.33
59	226	Machineries	930,003.35	
60	326	Accumulated Depreciation-Machineries		803,889.01
61	229	Communication Equipment	8,485,051.97	
62	329	Accumulated Depreciation-Communication Equipment		4,092,358.70
63	231	Firefighting Equipment and Accessories	120,500.00	
64	331	Accumulated Depreciation-Firefighting Equipment and Accessories		75,299.97
65	233	Medical, Dental and Laboratory Equipment	1,857,879.13	
66	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,456,560.83
67	240	Other Machineries and Equipment	31,896,703.89	
68	340	Accumulated Depreciation-Other Machineries and Equipment		26,757,482.99
69	241	Motor Vehicles	10,825,829.18	
70	341	Accumulated Depreciation-Motor Vehicles		9,291,722.08
71	244	Watercrafts	1,043,748.23	
72	344	Accumulated Depreciation-Watercrafts		841,413.29
73	248	Other Transportation Equipment	91,118.33	
74	348	Accumulated Depreciation-Other Transportation Equipment		82,006.59
75	250	Other Property, Plant and Equipment	443,488,694.10	
76	350	Accumulated Depreciation-Other Property, Plant and Equipment		145,342,975.74
78	290	Other Assets	894,746.24	
79	401	Accounts Payable		8,210,820.31
80	403	Due to Officers and Employees		775,991.74
81	411	Due to National Treasury		941,102,676.42
82	412	Due to BIR		474,387.60
83	413	Due to GSIS		368,942.81
84	414	Due to PAG-IBIG		239,388.90
85	415	Due to PHILHEALTH		39,079.91



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86	416	Due to Other NGAs		
87	417	Due to Other GOCCs		20,633,594.20
88	418	Due to LGUs		48,489.29
89	424	Due to Other Funds		79,073.29
90	426	Guaranty Deposits Payable		18,014,382.10
91	427	Performance/Bidders/Bail Bonds Payable		287,130.51
92	439	Other Payables		253,107.85
94	445	Loans Payable- Foreign		20,874.89
96	455	Other Deferred Credits		151,533,458.46
97	501	Government Equity		462,117.66
98	510	Retained Earnings		48,027,921.30
101	623	Toll and Terminal Fees	741,552,666.66	
102	634	Income from Communication Facilities		1,081.00
104	639	Income from Waterworks System		831,955.75
106	642	Rent Income		75,859,703.85
107	648	Other Business Income		80,950.00
108	649	Fines and Penalties- Business Income		3,977,107.20
112	664	Interest Income		3,914,275.64
114	678	Miscellaneous Income		174,709.84
115	681	Gain/Loss on Foreign Exchange (FOREX)		63,062.80
118	684	Prior Years Adjustments		30,760,004.21
119	701	Salaries and Wages- Regular	10,656,205.73	
120	705	Salaries and Wages- Casual	1,468,061.82	
124	711	Personnel Economic Relief Allowance (PERA)	1,356,819.67	
126	713	Representation Allowance (RA)	288,000.00	
127	714	Transportation Allowance (TA)	27,500.00	
128	715	Clothing/Uniform Allowance	290,000.00	
129	717	Productivity Incentive Allowance	1,002,735.00	
131	720	Honoraria	293,166.67	
133	722	Longevity Pay	20,000.00	
134	723	Overtime and Night Pay	16,175.44	
135	724	Cash Gift	285,000.00	
136	725	Year End Bonus	1,004,775.00	
137	731	Life Retirement Insurance Contributions	1,278,744.69	
138	732	PAG-IBIG Contributions	71,692.19	
139	733	PHILHEALTH Contributions	143,000.00	
140	734	ECC Contributions	56,289.83	
141	742	Terminal Leave Benefits	183,315.91	
142	749	Other Personnel Benefits	285,799.67	
143	751	Travelling Expenses- Local	2,017,744.61	
145	753	Training Expenses	839,575.29	
147	755	Office Supplies Expenses	548,372.64	
148	756	Accountable Forms Expenses	170,938.00	
151	760	Medical, Dental and Laboratory Supplies Expenses	1,132,996.84	
152	761	Gasoline, Oil and Lubricants Expenses	2,580,400.99	
153	765	Other Supplies Expenses	2,486,695.35	
154	766	Water Expenses	85,942.00	
155	767	Electricity Expenses	8,063,382.89	
157	771	Postage and Deliveries	5,010.00	
158	772	Telephone Expenses- Landline	183,898.11	
159	773	Telephone Expenses- Mobile	389,042.52	
160	774	Internet Expenses	65,634.11	
161	775	Cable, Satellite, Telegraph and Radio Expense	3,865.00	
164	780	Advertising Expenses	7,657.90	
165	781	Printing and Binding Expenses	34,945.17	
166	782	Rent Expenses	337,609.76	
168	784	Transportation and Delivery Expenses	50,653.00	
174	792	Auditing Services	1,043,786.00	
177	795	General Services	7,491,450.00	
178	796	Janitorial Services	387,932.59	
179	797	Security Services	262,627.79	
180	799	Other Professional Services	6,240.00	
182	805	Repair and Maintenance-Electrification, Power and En	745,962.65	
183	811	Repair and Maintenance-Office Buildings	11,727.00	
184	815	Repair and Maintenance-Other Structures	72,332.00	
188	821	Repair and Maintenance-Office Equipment	51,588.32	




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189	822	Repair and Maintenance-Furniture and Fixtures	1,836.00	
190	823	Repair and Maintenance-IT Equipment and Software	22,957.84	
191	826	Repair and Maintenance-Machineries	8,408.27	
192	829	Repair and Maintenance-Communication Equipment	800.00	
196	841	Repair and Maintenance-Motor Vehicles	952,217.10	
199	850	Repair and Maintenance-Other Property, Plant and E	594,937.50	
214	883	Extraordinary Expenses	37,985.71	
215	884	Miscellaneous Expenses	56,304.66	
216	891	Taxes, Duties and Licenses	2,172,374.42	
217	892	Fidelity Bond Premiums	8,125.03	
218	893	Insurance Expenses	8,158.52	
219	901	Bad Debts Expenses	40,988.00	
220	902	Depreciation-Land Improvements	1,894.68	
221	905	Depreciation-Electrification, Power and Energy Struct	379,345.24	
222	911	Depreciation-Office Buildings	1,805,907.36	
223	915	Depreciation Other Structures	4,753,882.54	
227	921	Depreciation- Office Equipment	286,570.74	
228	922	Depreciation- Furniture and Fixtures	79,361.22	
229	923	Depreciation- IT Equipment	612,999.06	
230	924	Depreciation- Library Books	967.47	
231	926	Depreciation- Machineries	5,184.00	
232	929	Depreciation- Communication Equipment	728,633.16	
233	931	Depreciation- Firefighting Equipment and Accessories	15,492.84	
234	933	Depreciation- Medical, Dental & Laboratory Equipme	50,733.86	
235	940	Depreciation- Other Machineries and Equipment	280,032.12	
236	941	Depreciation- Motor Vehicles	7,663.68	
237	944	Depreciation- Watercrafts	25,650.00	
238	948	Depreciation- Other Transportation Equipment	2,250.00	
239	950	Depreciation- Other Property, Plant and Equipment	13,206,126.79	
241	956	Other Discounts (Income from Waterworks System)	67,972.68	
247	969	Other Maintenance and Operating Expenses	553,133.48	
248	971	Bank Charges	7,460.00	
252	975	Interest Expenses	13,020,105.01	
253	979	Other Financial Charges	424,479.63	
254		TOTALS	1,677,415,707.87	1,677,415,707.87

Prepared by:


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