

PARTIDO DEVELOPMENT ADMINISTRATION

TRIAL BALANCE

As of June 2013

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
1	102	Cash- Collecting Officers	441,784.32	
2	103	Cash- Disbursing Officers	37,911.50	
3	104	Petty Cash Fund	82,876.90	
4	111	Cash in Bank - Local Currency, Current Account	5,282,574.84	
5	112	Cash in Bank - Local Currency, Savings Account	20,652,599.53	
6	121	Accounts Receivable	28,091,383.53	
7	301	Allowance for Doubtful Accounts		8,571,292.97
8	123	Due from Officers and Employees	224,069.75	
9	136	Due from NGAs	35,250.00	
10	137	Due from GOCCs	45,484.88	
11	138	Due from LGUs	115,521.79	
15	149	Other Receivables	164,428.20	
16	155	Office Supplies Inventory	794,126.52	
17	156	Accountable Forms Inventory	177,423.00	
18	160	Medical, Dental and Laboratory Supplies Inventory	1,394,427.77	
19	161	Gasoline, Oil and Lubricants Inventory	921,730.05	
23	165	Other Supplies Inventory	2,278,928.27	
24	177	Prepaid Rent	319,642.70	
25	178	Prepaid Insurance	274,368.32	
31	185	Other Prepaid Expenses	162,793.40	
39	201	Land	4,488,933.00	
40	202	Land Improvements	21,052.63	
41	302	Accumulated Depreciation- Land Improvements		4,649.01
42	205	Electrification, Power and Energy Structures	82,439,887.33	
43	305	Accumulated Depreciation- Electrification, Power and Energy Structures		68,186,554.71
44	211	Office Buildings	40,131,275.87	
45	311	Accumulated Depreciation - Office Buildings		21,201,912.21
46	215	Other Structures	105,410,216.14	
47	315	Accumulated Depreciation - Other Structures		44,675,991.64
48	221	Office Equipment	6,877,733.03	
49	321	Accumulated Depreciation-Office Equipment		5,449,163.46
50	222	Furniture and Fixtures	1,988,250.59	
51	322	Accumulated Depreciation-Furniture and Fixtures		1,366,824.48
52	223	IT Equipment and Software	15,176,371.15	
53	323	Accumulated Depreciation-IT Equipment and Software		11,809,498.51
54	224	Library Books	20,806.00	
55	324	Accumulated Depreciation-Library Books		17,717.94
56	226	Machineries	902,003.35	
57	326	Accumulated Depreciation-Machineries		755,450.93
58	229	Communication Equipment	8,404,095.97	
59	329	Accumulated Depreciation-Communication Equipment		5,628,331.08
60	231	Firefighting Equipment and Accessories	120,500.00	
61	331	Accumulated Depreciation-Firefighting Equipment and Accessories		36,567.84
62	233	Medical, Dental and Laboratory Equipment	1,831,389.13	
63	333	Accumulated Depreciation-Medical, Dental and Laboratory Equipment		1,262,916.43
64	240	Other Machineries and Equipment	34,697,693.72	
65	340	Accumulated Depreciation-Other Machineries and Equipment		27,727,164.35
66	241	Motor Vehicles	11,341,828.18	
67	341	Accumulated Depreciation-Motor Vehicles		9,454,971.68
68	244	Watercrafts	1,043,748.23	
69	344	Accumulated Depreciation-Watercrafts		763,703.76
70	248	Other Transportation Equipment	251,690.23	
71	348	Accumulated Depreciation-Other Transportation Equipment		210,695.33

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#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
72	250	Other Property, Plant and Equipment	430,199,746.51	
73	350	Accumulated Depreciation-Other Property, Plant and Equipment		118,777,215.61
75	290	Other Assets	75,348.57	
76	401	Accounts Payable		3,229,217.55
77	403	Due to Officers and Employees		937,337.03
78	411	Due to National Treasury		755,172,876.73
79	412	Due to BIR		326,253.02
80	413	Due to GSIS		236,170.12
81	414	Due to PAG-IBIG		207,394.69
82	415	Due to PHILHEALTH		16,127.01
83	416	Due to Other NGAs		1,908,986.68
84	417	Due to Other GOCCs		50,748.76
85	418	Due to LGUs		50,268.29
86	424	Due to Other Funds		1,024,062.03
87	426	Guaranty Deposits Payable		243,740.51
88	427	Performance/Bidders/Bail Bonds Payable		103,846.85
89	439	Other Payables		93,098.41
91	445	Loans Payable- Foreign		381,130,344.45
94	501	Government Equity		48,027,921.30
95	510	Retained Earnings	708,213,977.59	
98	623	Toll and Terminal Fees		40,888.80
99	634	Income from Communication Facilities		418,105.89
101	639	Income from Waterworks System		34,478,297.24
103	642	Rent income		53,016.24
104	648	Other Business Income		1,824,701.83
105	649	Fines and Penalties- Business Income		1,794,838.34
109	664	Interest Income		132,892.29
111	678	Miscellaneous Income		11,200.00
115	684	Prior Years Adjustments	687,075.51	
116	701	Salaries and Wages- Regular	5,801,750.76	
117	705	Salaries and Wages- Casual	815,314.50	
121	711	Personnel Economic Relief Allowance (PERA)	732,584.45	
123	713	Representation Allowance (RA)	144,000.00	
128	720	Honoraria	56,900.00	
132	724	Cash Gift	150,000.00	
133	725	Year End Bonus	544,420.50	
134	731	Life Retirement Insurance Contributions	697,599.35	
135	732	PAG-IBIG Contributions	132,250.20	
136	733	PHILHEALTH Contributions	76,075.00	
137	734	ECC Contributions	30,292.52	
139	749	Other Personnel Benefits	196,708.64	
140	751	Travelling Expenses- Local	1,288,172.33	
142	753	Training Expenses	45,775.00	
144	755	Office Supplies Expenses	300,599.70	
145	756	Accountable Forms Expenses	33,342.50	
146	758	Food Supplies Expenses	182,424.00	
148	760	Medical, Dental and Laboratory Supplies Expenses	393,223.38	
149	761	Gasoline, Oil and Lubricants Expenses	1,024,361.60	
150	765	Other Supplies Expenses	758,491.24	
152	767	Electricity Expenses	2,677,559.80	
154	771	Postage and Deliveries	325.00	
155	772	Telephone Expenses- Landline	116,513.62	
156	773	Telephone Expenses- Mobile	183,379.58	

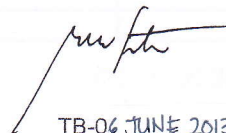
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As of June 2013

#	ACCOUNT CODE	ACCOUNT TITLE	DEBIT	CREDIT
157	774	Internet Expenses	19,530.83	
158	775	Cable, Satellite, Telegraph and Radio Expense	3,319.00	
162	781	Printing and Binding Expenses	5,414.00	
163	782	Rent Expenses	78,773.90	
164	783	Representation Expenses	242,607.94	
165	784	Transportation and Delivery Expenses	45,475.00	
166	786	Subscriptions Expenses	15,000.00	
170	792	Auditing Services	13,564.00	
171	793	Consultancy Services	250,000.00	
173	795	General Services	3,494,092.16	
174	796	Janitorial Services	261,604.23	
175	797	Security Services	223,051.13	
176	799	Other Professional Services	9,999.96	
178	805	Repair and Maintenance-Electrification, Power and En	64,718.00	
179	811	Repair and Maintenance-Office Buildings	6,751.78	
184	821	Repair and Maintenance-Office Equipment	118,408.00	
192	841	Repair and Maintenance-Motor Vehicles	661,462.39	
195	850	Repair and Maintenance-Other Property, Plant and Ed	283,745.00	
206	878	Donations	28,500.00	
210	883	Extraordinary Expenses	94,362.68	
211	884	Miscellaneous Expenses	42,909.88	
212	891	Taxes, Duties and Licenses	705,434.44	
213	892	Fidelity Bond Premiums	14,775.54	
214	893	Insurance Expenses	41,456.99	
216	902	Depreciation-Land Improvements	947.34	
217	905	Depreciation-Electrification, Power and Energy Struct	3,705,654.90	
218	911	Depreciation-Office Buildings	902,953.68	
219	915	Depreciation Other Structures	2,371,729.86	
223	921	Depreciation- Office Equipment	214,532.20	
224	922	Depreciation- Furniture and Fixtures	33,778.30	
225	923	Depreciation- IT Equipment	358,521.28	
226	924	Depreciation- Library Books	90.00	
227	926	Depreciation- Machineries	40,590.18	
228	929	Depreciation- Communication Equipment	1,510,996.38	
229	931	Depreciation- Firefighting Equipment and Accessories	7,746.42	
230	933	Depreciation- Medical, Dental & Laboratory Equipmer	82,412.52	
231	940	Depreciation- Other Machineries and Equipment	1,623,860.82	
232	941	Depreciation- Motor Vehicles	83,867.52	
233	944	Depreciation- Watercrafts	46,968.66	
234	948	Depreciation- Other Transportation Equipment	11,326.08	
235	950	Depreciation- Other Property, Plant and Equipment	6,452,999.24	
237	956	Other Discounts (Income from Waterworks System)	717,638.10	
243	969	Other Maintenance and Operating Expenses	23,800.00	
251		TOTALS	1,557,412,956.00	1,557,412,956.00
252		NET INCOME/LOSS		
253		GRAND TOTALS	1,557,412,956.00	1,557,412,956.00

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