

TRIAL BALANCE
AS OF 30 SEPTEMBER 2017

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	16,545.94	
104	10101020	Petty Cash	130,000.00	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	35,258,137.84	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	17,870,666.19	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	145,927.11	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	15,013,833.27	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	12.98	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	655,145.55	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,099,617.24	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,194,598.79	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,908,262.92	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	180,190.57	
114-7	10105020.5	Time Deposits-Local Currency, AAT	400,298.34	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,812,383.08	
114-10	10105020.8	Time Deposits-Local Currency, OF7.25M	7,254,723.13	
113-3	10211010.1	Investments in Time Deposits-LC, OF15M	15,618,465.66	
114-2	10211010.2	Investments in Time Deposits-LC, OF16M	16,514,396.13	
114-3	10211010.3	Investments in Time Deposits-LC, OF18.5M	18,577,045.00	
117	10211020	Investments in Time Deposits-FC, Ret. Fund	6,815,368.05	
121	10301010	Accounts Receivable	13,756,761.24	
301	10301011	Allowance for Impairment-Accounts		10,154,769.64
ART	10301010.1	A/R Clearing -Temporary Account	6,514.26	
137	10303050	Due from GCs	356,960.07	
145	10303060	Due from Subsidiaries/Joint Ventures/Associ	16,000.00	
144	10304050	Due from Other Funds	4,664,782.11	
141	10304060	Due from Central Office/Home/Home Office	14,851,500.09	
146	10305010	Receivables-Disallowances/Charges	13,504,656.86	
123	10305020	Due from Officers & Employees	151,399.32	
155	10404010	Office Supplies Inventory	260,424.81	
168	10404130	Construction Materials Inventory	5,866,050.09	
165	10404990	Other Supplies & Materials Inventory	196,166.21	
148.1	19901030	Advances to Special Disbursing Officer	13,435.31	
148	19901040	Advances to Officers & Employees	209,139.46	
178	19902050	Prepaid Insurance	59,466.68	
IT-G	19902060.1	Input Tax-Goods	1,371,397.09	
IT-S	19902060.2	Input Tax-Services	4,047,204.26	
IT-CG	19902060.3	Input Tax-Capital Goods	81,806.19	
186	19903020	Guaranty Depostis	1,811,397.87	

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192	10299010	Investments in Stocks	132,000.00	
211.1	10501020	Investment Property, Buildings	30,462,811.01	
311.1	10501021	Accumulated Depreciation-Investment		15,662,200.22
202	10602990	Other Land Improvements	2,101,030.52	
302	10602991	Accumulated Depreciation-Other Land		436,325.86
211	10604010	Buildings	6,874,338.13	
311	10604011	Accumulated Depreciation- Buildings		5,478,379.51
215	10604990	Other Structures	2,391,489.19	
315	10604991	Accumulated Depreciation-Other Structures		942,628.59
221	10605020	Office Equipment	1,208,577.80	
321	10605021	Accumulated Depreciation-Office		1,014,946.14
223	10605030	ICT Equipment	7,717,275.14	
323	10605031	Accumulated Depreciation-ICT Equipment		6,070,880.11
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural &		66,534.02
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication		765,833.78
231	10605090	Disaster Response & Rescue Equipment	120,000.00	
331	10605091	Accumulated Depreciation-Disaster		116,994.00
234	10605100	Military, Police & Security Equipment	176,900.00	
334	10605101	Accumulated Depreciation-Military, Police		176,890.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing		115,564.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical &		162,864.00
240	10605990	Other Machinery & Equipment	1,716,681.58	
340	10605991	Accumulated Depreciation-Other Machinery		933,064.85
241	10606010	Motor Vehicles	15,835,917.83	
341	10606011	Accumulated Depreciation-Motor Vehicles		10,930,894.68
222	10607010	Furniture & Fixtures	2,477,630.46	
322	10607011	Accumulated Depreciation-Furniture &		2,073,835.01
324	10607021	Accumulated Depreciation-Books		0.00
264	10699030	Construction in Progress- Buildings & Other	164,545.00	
223.2	10801020	Computer Software	1,758,604.81	
323.2	10801021	Accumulated Amortization-Computer		1,758,604.81
290	19999990	Other Assets	11,272,130.28	
401	20101010	Accounts Payable		7,590,157.76
401.1	20101010.1	Accounts Payable-Accrued Expenses		7,212,421.10
403	20101020	Due to Officers & Employees		302,729.61
412.1	20201010.01	Due to BIR-EWT goods 1%		4,910.39
412.2	20201010.02	Due to BIR-EWT services 2%		17,855.70
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		600.00
412.4	20201010.C	Due to BIR-w/tax compensation		171,876.60
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		24,551.89
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		36,317.88
412.3	20201010.P	Due to BIR-Non-VAT services 3%		9,885.75
412.6.2	20201010.D10	Due to BIR-EWT dir.fees<720k 10%		10,000.00
412.6.3	20201010.D15	Due to BIR-EWT dir.fees>720k 15%		10,950.00

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FBT	20201010.FB	Due to BIR-FBT (32%)		28,235.29
414	20201030	Due to Pag-IBIG		98,753.32
415	20201040	Due to PhilHealth		14,412.52
417	20201110	Due to SSS		171,195.42
ITR	20201130	Income Tax Payable		1,003,373.52
424	20301050	Due to Other Funds		2,652,855.49
421	20301060	Due to Central/Home/Head Office		4,366,561.72
421.1	20301060.1	Due to Central Office-Revenue Collections		12,196,254.10
421.2	20301060.2	Due to Central Office-Other Funds		38,352,716.50
426	20401040	Guaranty/Security Deposits Payable		702,103.10
455.1	20501990	Other Deferred Credits		18,578.06
455	20502010	Unearned Revenue/Income-Investment		162,750.00
450	20502990	Other Unearned Revenue/Income		3,305,815.48
439	29999990	Other Payables		139,370.89
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	223,638,751.55	
605	40201010	Permit Fees		1,222,227.62
603	40201030	Registration Plates, Tags & Stickers Fees		38,880.00
613	40201040	Clearance & Certification Fees		44,293.25
617	40201100	Inspection fees		30,000.00
628.3	40201110	Verification & Authentication Fees		3,240.00
621	40201130	Processing Fees		73,073.35
629	40201140	Fines & Penalties-Service Income		21,791.89
628	40201990	Other Service Income		17,500.00
628.1	40201990.1	Other Service Income-CUSA		4,059,143.57
628.2	40201990.2	Other Service Income-Overtime SEZAD		414,909.00
642	40202050	Rent/Lease Income		5,545,711.66
664	40202210	Interest Income		425,573.35
649	40202230	Fines & Penalties-Business Income		3,000.00
653	40202340	Management Fees		22,527,177.81
653.1	40202340.1	Management Fees-Rent Income		4,666,482.59
648.1	40202360	Admission Fees		3,164,330.00
648	40202990	Other Business Income		79,000.00
701	50101010	Salaries & Wages-Regular	11,111,595.72	
711	50102010	Personnel Economic Relief Allowance (PER)	474,162.04	
713	50102020	Representation Allowance (RA)	1,074,737.50	
714	50102030	Transportation Allowance (TA)	956,058.58	
715	50102040	Clothing/Uniform Allowance	212,000.00	
723	50102130	Overtime & Night Pay	494,857.61	
725	50102140	Mid-Year Bonus	1,125,668.94	
719	50102990	Other Bonuses & Allowances	270,000.00	
719.2	50102990.1	Other Bonuses & Allowances-Rice Subsidy	854,225.28	
731	50103010	Retirement & Life Insurance Premiums	547,446.30	
732	50103020	Pag-IBIG Contributions	47,300.00	
733	50103030	PhilHealth Contributions	126,375.00	
734	50103040	Employees Compensation Insurance Premium	11,630.00	
742	50104030	Terminal Leave Benefits	366,425.78	

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749.1	50104990.1	Other Personnel Benefits-Bus. Dev. & Other	264,705.87	
751	50201010	Traveling Expenses-Local	1,498,448.28	
753	50202010	Training Expenses	939,342.64	
755	50203010	Office Supplies Expenses	570,230.97	
756	50203020	Accountable Froms Expenses	411.50	
761	50203090	Fuel, Oil & Lubricants Expenses	508,030.16	
726	50203210	Semi-Expendable Machinery & Equipment E	9,387.60	
726.1	50203220	Semi-Expendable Furniture, Fixtures & Book	51,914.00	
765	50203990	Other Supplies & Materials Expenses	170,966.17	
766	50204010	Water Expenses	70,748.38	
767	50204020	Electricity Expenses	14,708.12	
771	50205010	Postage & Courier Services	11,593.00	
773	50205020M	Telephone Expenses-Mobile	336,874.00	
772	50205020L	Telephone Expenses-Landline	111,337.78	
774	50205030	Internet Subscription Expenses	89,852.88	
775	50205040	Cable, Satellite, Telegraph & Radio Expense	3,709.33	
791	50211010	Legal Services	40,153.52	
792	50211020	Auditing Services	10,886.78	
799	50211990	Other Professional Services	2,335,920.95	
797	50212030	Security Services	962,770.22	
795	50212990	Other General Services	54,304.18	
815.1	50213040.1	R&M-Buildings & Other Structures (Materia	37,978.50	
821.2	50213050.202	R&M-M&E Office Equipment (Labor)	6,250.00	
823.1	50213050.103	R&M-M&E ICT Equipment (Materials)	15,360.00	
841.1	50213060.1	R&M-Transportation Equipment (Materials)	247,299.30	
841.2	50213060.2	R&M-Transportation Equipment (Labor)	84,123.82	
891	50215010	Taxes, Duties & Licenses	70,617.44	
892	50215020	Fidelity Bond Premiums	52,291.95	
893	50215030	Insurance Expenses	135,421.90	
780	50299010	Advertising, Promotional & Marketing Exper	122,931.19	
781	50299020	Printing & Publication Expenses	141,126.89	
783	50299030	Representation Expenses	895,452.73	
786	50299070	Subscription Expenses	12,389.29	
773EO	50299120C	BOD Communication Allowance-EO	55,026.16	
751bc	50299120PC	BOD Per diem-Chairman	102,000.00	
751bcom	50299120PCM	BOD Per diem-Committee Meetings	475,278.40	
751bs	50299120PCS	BOD Per diem-Corporate Secretary	60,000.00	
751bm	50299120PM	BOD Per diem-Members	642,000.00	
783EO	50299120RA	BOD Representation Allowance-EO	164,129.72	
783b	50299120RE	BOD Representation Expenses	375,896.29	
751EO	50299120TA	BOD Transportation Allowance-EO	306,152.71	
751b	50299120TE	BOD Travel Expenses	865,819.67	
753b	50299120Tr	BOD Training Expenses	122,476.34	
969	50299990	Other Maintenance & Operating Expenses	292,227.67	
969QMS	50299990Q	OMOE-Quality Management System (QMS)	167,091.74	
969GAD	50299990GAD	OMOE-Gender & Development	26,585.49	
969CUSA	50299990C1	OMOE-CUSA Representation	2,370.00	
969CUSA	50299990C2	OMOE-CUSA Environment/Sanitary Service	264,166.68	

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969CUSA	50299990C5	OMOE-CUSA Other Professional Services	127,152.26	
969GF1	50299990G1	OMOE-GF Overtime & Night Pay-SEZAD	95,227.17	
969GF4	50299990G4	OMOE-GF Water Expenses	118,198.30	
969GF5	50299990G5	OMOE-GF Electricity Expenses	71,344.80	
969GF6	50299990G6	OMOE-GF Environment/Sanitary Services	7,583.34	
969GF7	50299990G7	OMOE-GF Janitorial Services	7,583.34	
911	50501010	Depreciation-Investment Property	753,771.24	
902	50501020	Depreciation-Land Improvements	44,238.33	
915	50501040	Depreciation-Buildings & Other Structures	261,432.51	
921	50501050.2	Depreciation-M&E Office Equipment	36,382.35	
923	50501050.3	Depreciation-M&E ICT Equipment	357,005.55	
927	50501050.4	Depreciation-M&E Agricultural & forestry E	3,802.95	
929	50501050.7	Depreciation-M&E Communication Equipm	4,795.20	
923.1	50501050.12	Depreciation-M&E Printing Equipment	6,345.00	
936	50501050.14	Depreciation-M&E Technical & Scientific E	28,188.00	
940	50501050.99	Depreciation-M&E Other M&E	87,226.47	
941	50501060	Depreciation-Transportation Equipment	422,487.05	
922	50501070F	Depreciation-Furniture & Fixtures	37,293.95	
951	50502010	Amortization-Intangible Assets	220,697.54	
681	40501010	Gain on Foreign Exchange (FOREX)		233,559.28
681.1	50504010	Loss on Foreign Exchange (FOREX)	65,406.27	
678	40603990	Miscellaneous Income		6,046.00
891.1	50215040	Income Tax Expenses	2,584,762.27	
			561,856,460.15	561,856,460.15

Prepared by:


JOSEPHINE O. TECAN
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Certified Correct:


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Finance Manager