



TRIAL BALANCE  
AS AT 31 MARCH 2018

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	78,477.67	
104	10101020	Petty Cash	40,000.00	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	66,995,885.24	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	22,656,386.68	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	365,026.47	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	20,904,383.31	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	397,472.19	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	16.85	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	1,283,597.32	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,104,072.07	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,220,523.51	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,928,694.83	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	180,737.57	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,850,610.11	
113-3	10211010.1	Investments in Time Deposits-LC, OF15M	15,697,425.68	
114-2	10211010.2	Investments in Time Deposits-LC, OF16M	16,597,885.58	
114-3	10211010.3	Investments in Time Deposits-LC, OF18.5M	18,688,507.27	
117	10211020	Investments in Time Deposits-FC, Ret. Fund	7,034,052.72	
121	10301010	Accounts Receivable	9,175,153.05	
301	10301011	Allowance for Impairment-Accounts Receivable		8,213,213.74
ART	10301010.1	A/R Clearing -Temporary Account	122,520.97	
137	10303050	Due from GCs	356,960.07	
141A	10303070	Due from Parent Corporation	20,495,412.64	
144	10304050	Due from Other Funds	1,035,912.68	
146	10305010	Receivables-Disallowances/Charges	13,504,692.86	
123	10305020	Due from Officers & Employees	79,177.47	
155	10404010	Office Supplies Inventory	848,322.47	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	304,285.66	
148.1	19901030	Advances to Special Disbursing Officer	13,550.00	
148	19901040	Advances to Officers & Employees	189,540.00	
181	19902010	Advances to Contractors	352,382.50	
178	19902050	Prepaid Insurance	173,744.30	
IT-G	19902060.1	Input Tax-Goods	1,484,497.06	
IT-S	19902060.2	Input Tax-Services	4,649,031.63	
IT-CG	19902060.3	Input Tax-Capital Goods	87,029.40	
186	19903020	Guaranty Deposits	1,845,531.50	
DOLF	19903990	Other Deposits	5,000,000.00	
192	10299010	Investments in Stocks	132,000.00	
211.1	10501020	Investment Property, Buildings	34,852,811.01	
311.1	10501021	Accumulated Depreciation-Investment Property, Buildings		16,164,714.38
202	10602990	Other Land Improvements	2,101,030.52	
302	10602991	Accumulated Depreciation-Other Land Improvements		786,224.69
211	10604010	Buildings	6,874,338.13	
311	10604011	Accumulated Depreciation- Buildings		5,606,509.55
215	10604990	Other Structures	2,652,723.19	
315	10604991	Accumulated Depreciation-Other Structures		1,106,101.12
221	10605020	Office Equipment	1,208,577.80	

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321	10605021	Accumulated Depreciation-Office Equipment		1,036,794.35
223	10605030	ICT Equipment	7,809,301.93	
323	10605031	Accumulated Depreciation-ICT Equipment		6,351,698.15
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		69,069.32
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		769,030.58
231	10605090	Disaster Response & Rescue Equipment	120,000.00	
331	10605091	Accumulated Depreciation-Disaster Response & Rescue Equipment		116,994.00
234	10605100	Military, Police & Security Equipment	176,900.00	
334	10605101	Accumulated Depreciation-Military, Police & Security Equipment		176,890.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing Equipment		119,794.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical & Scientific Equipment		181,656.00
240	10605990	Other Machinery & Equipment	1,716,681.58	
340	10605991	Accumulated Depreciation-Other Machinery & Equipment		991,215.83
241	10606010	Motor Vehicles	9,314,722.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		6,424,706.48
222	10607010	Furniture & Fixtures	2,526,455.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		2,041,986.12
223.2	10801020	Computer Software	2,624,993.69	
323.2	10801021	Accumulated Amortization-Computer Software		1,815,674.24
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		5,959,267.96
401.1	20101010.1	Accounts Payable-Accrued Expenses		11,503,174.40
403	20101020	Due to Officers & Employees		344,646.85
412.1	20201010.01	Due to BIR-EWT goods 1%		2,005.95
412.2	20201010.02	Due to BIR-EWT services 2%		25,802.59
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		600.00
412.4	20201010.C	Due to BIR-w/tax compensation		5,972.83
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		8,416.88
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		55,873.72
412.3	20201010.P	Due to BIR-Non-VAT services 3%		7,844.27
412.6.2	20201010.D10	Due to BIR-EWT dir fees<720k 10%		15,600.00
412.6.3	20201010.D15	Due to BIR-EWT dir fees>720k 15%		8,400.00
ITR	20201130	Income Tax Payable		1,272,165.08
414	20201030	Due to Pag-IBIG		75,806.94
415	20201040	Due to PhilHealth		38,968.68
417	20201110	Due to SSS		139,399.02
421A	20201100	Due to Parent Corporation		80,460,982.96
424	20301050	Due to Other Funds		865,518.04
TLIAB	20401010	Trust Liabilities		1,918,614.67
426	20401040	Guaranty/Security Deposits Payable		872,609.94
Cust Dep	20401050	Customers' Deposits Payable		8,000.00
455.1	20501990	Other Deferred Credits		20,458.86
455	20502010	Unearned Revenue/Income-Investment Property		119,970.00
439	29999990	Other Payables		167,371.35
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	205,734,824.75	
605	40201010	Permit Fees		617,966.26
613	40201040	Clearance & Certification Fees		20,500.00
617	40201100	Inspection fees		19,000.00
628.3	40201110	Verification & Authentication Fees		1,080.00
621	40201130	Processing Fees		39,240.00

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629	40201140	Fines & Penalties-Service Income		32,510.34
628	40201990	Other Service Income		5,400.00
628.1	40201990.1	Other Service Income-CUSA		1,276,987.12
628.2	40201990.2	Other Service Income-Overtime SEZAD		247,639.84
642	40202050	Rent/Lease Income		708,160.00
664	40202210	Interest Income		126,165.18
653	40202340	Management Fees		9,317,299.61
648.1	40202360	Admission Fees		1,275,400.00
648	40202990	Other Business Income		43,950.00
681	40501010	Gain on Foreign Exchange (FOREX)		305,379.03
678	40603990	Miscellaneous Income		15,441.00
701	50101010	Salaries & Wages-Regular	3,841,875.98	
711	50102010	Personnel Economic Relief Allowance (PERA)	161,723.84	
713	50102020	Representation Allowance (RA)	356,600.00	
714	50102030	Transportation Allowance (TA)	310,398.62	
715	50102040	Clothing/Uniform Allowance	216,000.00	
723	50102130	Overtime & Night Pay	115,003.50	
719.2	50102990.1	Other Bonuses & Allowances-Rice Subsidy	291,600.00	
731	50103010	Retirement & Life Insurance Premiums	176,030.40	
732	50103020	Pag-IBIG Contributions	15,900.00	
733	50103030	PhilHealth Contributions	49,057.44	
734	50103040	Employees Compensation Insurance Premiums	4,150.00	
749.1	50104990.1	Other Personnel Benefits-Bus. Dev. & Other Allowan	60,000.00	
751	50201010	Traveling Expenses-Local	258,900.94	
753	50202010	Training Expenses	123,162.34	
755	50203010	Office Supplies Expenses	143,471.28	
756	50203020	Accountable Forms Expenses	10,000.00	
761	50203090	Fuel, Oil & Lubricants Expenses	132,037.03	
765	50203990	Other Supplies & Materials Expenses	78,594.00	
766	50204010	Water Expenses	10,956.12	
767	50204020	Electricity Expenses	8,073.11	
771	50205010	Postage & Courier Services	5,669.00	
773	50205020M	Telephone Expenses-Mobile	112,200.24	
772	50205020L	Telephone Expenses-Landline	18,409.60	
774	50205030	Internet Subscription Expenses	15,135.72	
791	50211010	Legal Services	25,000.00	
799	50211990	Other Professional Services	594,575.69	
796	50212020	Janitorial Services	67,590.21	
797	50212030	Security Services	299,391.75	
795	50212990	Other General Services	10,000.00	
815.1	50213040.1	R&M-Buildings & Other Structures (Materials)	1,839.29	
821.1	50213050.102	R&M-M&E Office Equipment (Materials)	6,000.00	
841.1	50213060.1	R&M-Transportation Equipment (Materials)	13,000.00	
891	50215010	Taxes, Duties & Licenses	51,138.12	
893	50215030	Insurance Expenses	60,574.06	
781	50299020	Printing & Publication Expenses	55,197.03	
783	50299030	Representation Expenses	157,904.30	
786	50299070	Subscription Expenses	9,075.90	
773EO	50299120C	BOD Communication Allowance-EO	12,649.00	
751bc	50299120PC	BOD Per diem-Chairman	30,000.00	
751bcom	50299120PCM	BOD Per diem-Committee Meetings	225,000.00	
751bs	50299120PCS	BOD Per diem-Corporate Secretary	10,000.00	
751bm	50299120PM	BOD Per diem-Members	290,000.00	
783EO	50299120RA	BOD Representation Allowance-EO	47,404.61	
783b	50299120RE	BOD Representation Expenses	146,551.75	

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751EO	50299120TA	BOD Transportation Allowance-EO	83,115.75	
751b	50299120TE	BOD Travel Expenses	77,552.09	
753b	50299120Tr	BOD Training Expenses	141,984.54	
969QMS	50299990Q	OMOE-Quality Management System (QMS)	233,619.12	
969GAD	50299990GAD	OMOE-Gender & Development	108,419.37	
969CUSA2	50299990C2	OMOE-CUSA Environment/Sanitary Services	13,333.34	
969CUSA5	50299990C5	OMOE-CUSA Other Professional Services	45,753.43	
969GF1	50299990G1	OMOE-GF Overtime & Night Pay-SEZAD	46,613.08	
969GF4	50299990G4	OMOE-GF Water Expenses	40,632.72	
969GF5	50299990G5	OMOE-GF Electricity Expenses	32,332.46	
969GF6	50299990G6	OMOE-GF Environment/Sanitary Services	10,000.00	
969GF7	50299990G7	OMOE-GF Janitorial Services	52,150.70	
969GF8	50299990G8	OMOE-GF Other Professional Services	29,574.05	
969GF11	50299990G11	OMOE-GF Representation Expenses	50,000.00	
969AT1	50299990A1	OMOE-AT Office Supplies Expenses	360.00	
911	50501010	Depreciation-Investment Property	251,257.08	
902	50501020	Depreciation-Land Improvements	19,107.56	
915	50501040	Depreciation-Buildings & Other Structures	91,821.68	
921	50501050.2	Depreciation-M&E Office Equipment	9,860.76	
923	50501050.3	Depreciation-M&E ICT Equipment	121,746.03	
927	50501050.4	Depreciation-M&E Agricultural & forestry Equipme	1,267.65	
929	50501050.7	Depreciation-M&E Communication Equipment	1,598.40	
923.1	50501050.12	Depreciation-M&E Printing Equipment	2,115.00	
936	50501050.14	Depreciation-M&E Technical & Scientific Equipme	9,396.00	
940	50501050.99	Depreciation-M&E Other Machinery & Equipment	29,075.49	
941	50501060	Depreciation-Transportation Equipment	122,164.86	
922	50501070F	Depreciation-Furniture & Fixtures	23,416.98	
951	50502010	Amortization-Intangible Assets	50,819.43	
901	50503020	Impairment Loss-Loans & Receivables	222.36	
682.1	50504040	Loss on Sale of Property, Plant & Equipment	5,226.07	
891.1	50215040	Income Tax Expenses	1,294,103.84	
			554,251,681.14	554,251,681.14

Prepared by:



JOSEPHINE O. TECAN

Accountant

Certified Correct:



RONALD B. ZAMBRANO

Finance Manager