

TRIAL BALANCE
AS AT 31 MARCH 2019

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	132,761.11	
104	10101020	Petty Cash	40,000.00	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	97,280,186.68	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	6,068,317.07	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	399,160.60	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	2,660,833.38	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	381,469.25	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	22.33	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	678,947.00	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,113,035.96	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,272,141.75	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,967,164.87	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	181,836.53	
114-11	10105020.11	Time Deposits-Local Currency, IHG16M	16,079,940.08	
114-12	10105020.12	Time Deposits-Local Currency, GF20M	20,099,925.12	
114-13	10105020.13	Time Deposits-Local Currency, GF5M	5,025,148.28	
113-3	10211010.1	Investments in Time Deposits-LC, OF15M	15,857,421.80	
114-2	10211010.2	Investments in Time Deposits-LC, OF16M	16,767,059.64	
114-3	10211010.3	Investments in Time Deposits-LC, OF18.5M	18,916,575.71	
117	10211020	Investments in Time Deposits-FC, Ret. Fund	7,180,285.40	
121	10301010	Accounts Receivable	9,329,405.04	
301	10301011	Allowance for Impairment-Accounts Receivable		8,324,973.32
ART	10301010.1	A/R Clearing -Temporary Account	1,921.89	
137	10303050	Due from GCs	175,260.07	
141A	10303070	Due from Parent Corporation	22,498,376.78	
144	10304050	Due from Other Funds	203,307.13	
146	10305010	Receivables-Disallowances/Charges	13,445,838.90	
123	10305020	Due from Officers & Employees	61,942.47	
155	10404010	Office Supplies Inventory	1,129,546.75	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	322,926.50	
148.1	19901030	Advances to Special Disbursing Officer	3,950.00	
148	19901040	Advances to Officers & Employees	198,438.27	
178	19902050	Prepaid Insurance	87,292.41	
IT-G	19902060.1	Input Tax-Goods	438,945.78	
IT-S	19902060.2	Input Tax-Services	1,739,179.27	
IT-CG	19902060.3	Input Tax-Capital Goods	203,834.13	
PIT	19902080	Withholding Tax at Source	-	

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186	19903020	Guaranty Deposits	1,785,531.50	
DOLF	10213010	Financial Assets at Fair Value Through Other	5,500,000.00	
192	10299010	Investments in Stocks	132,000.00	
211.1	10501020	Investment Property, Buildings	34,188,014.90	
311.1	10501021	Accumulated Depreciation-Investment Property, Buildings		16,945,301.65
202	10602990	Other Land Improvements	1,564,541.42	
302	10602991	Accumulated Depreciation-Other Land Improvements		665,942.09
211	10604010	Buildings	4,678,338.13	
311	10604011	Accumulated Depreciation- Buildings		3,857,089.63
215	10604990	Other Structures	6,153,519.30	
315	10604991	Accumulated Depreciation-Other Structures		3,729,941.23
221	10605020	Office Equipment	1,843,974.23	
321	10605021	Accumulated Depreciation-Office Equipment		950,781.69
223	10605030	ICT Equipment	5,870,769.77	
323	10605031	Accumulated Depreciation-ICT Equipment		4,397,437.23
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		74,139.92
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		770,732.78
231	10605090	Disaster Response & Rescue Equipment	161,000.00	
331	10605091	Accumulated Depreciation-Disaster Response & Rescue Equipme		157,992.00
234	10605100	Military, Police & Security Equipment	135,900.00	
334	10605101	Accumulated Depreciation-Military, Police & Security Equipmen		135,892.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing Equipment		128,254.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	10605990	Other Machinery & Equipment	1,861,681.58	
340	10605991	Accumulated Depreciation-Other Machinery & Equipment		1,121,887.80
241	10606010	Motor Vehicles	9,314,722.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		6,913,365.92
222	10607010	Furniture & Fixtures	2,297,205.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		1,935,761.32
223.2	10801020	Computer Software	2,594,618.98	
323.2	10801021	Accumulated Amortization-Computer Software		2,235,795.43
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		6,021,340.37
401.1	20101010.1	Accounts Payable-Accrued Expenses		6,217,021.92
403	20101020	Due to Officers & Employees		550,277.75
412.1	20201010.01	Due to BIR-EWT goods 1%		2,662.71
412.2	20201010.02	Due to BIR-EWT services 2%		5,762.26
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		600.00
412.6.1	20201010.15	Due to BIR-EWT prof./consultant 15%		44,250.00
412.4	20201010.C	Due to BIR-w/tax compensation		403,077.55
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		2,804.78
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		39,529.17

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412.3	20201010.P	Due to BIR-Non-VAT services 3%		2,644.54
412.6.2	20201010.D10	Due to BIR-EWT dir.fees<720k 10%		-
412.6.4	20201010.D5	Due to BIR-EWT dir.fees<720k 5%		8,750.00
ITR	20201130	Income Tax Payable		4,995,640.17
414	20201030	Due to Pag-IBIG		118,433.55
415	20201040	Due to PhilHealth		58,953.71
417	20201110	Due to SSS		139,864.38
421A	20201100	Due to Parent Corporation		11,003,106.88
424	20301050	Due to Other Funds		(0.00)
TLIAB	20401010	Trust Liabilities		86,957,950.78
426	20401040	Guaranty/Security Deposits Payable		733,858.94
Cust Dep	20401050	Customers' Deposits Payable		81,379.20
455.1	20501990	Other Deferred Credits		31,099.49
455	20502010	Unearned Revenue/Income-Investment Property		73,450.00
439	29999990	Other Payables		148,819.45
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	194,952,417.74	
605	40201010	Permit Fees		802,354.55
613	40201040	Clearance & Certification Fees		54,215.23
617	40201100	Inspection fees		26,500.00
628.3	40201110	Verification & Authentication Fees		1,980.00
621	40201130	Processing Fees		46,182.92
629	40201140	Fines & Penalties-Service Income		19,393.04
628.1	40201990.1	Other Service Income-CUSA		2,294,162.19
628	40201990	Other Service Income		5,862.81
628.2	40201990.2	Other Service Income-Overtime SEZAD		198,087.17
642	40202050	Rent/Lease Income		661,331.86
664	40202210	Interest Income		118,052.36
649	40202230	Fines & Penalties-Business Income		10,331.64
653	40202340	Management Fees		7,204,106.33
653.1	40202340.1	Management Fees-Rent Income		6,009,444.69
648.1	40202360	Admission Fees		1,535,537.00
648	40202990	Other Business Income		52,000.00
681	40501010	Gain on Foreign Exchange (FOREX)		105,648.00
678	40603990	Miscellaneous Income		3,064.00
701	50101010	Salaries & Wages-Regular	8,129,928.51	
711	50102010	Personnel Economic Relief Allowance (PERA)	306,300.66	
713	50102020	Representation Allowance (RA)	160,500.00	
714	50102030	Transportation Allowance (TA)	104,459.00	
715	50102040	Clothing/Uniform Allowance	306,000.00	
723	50102130	Overtime & Night Pay	180,541.25	
731	50103010	Retirement & Life Insurance Premiums	183,582.40	
732	50103020	Pag-IBIG Contributions	15,550.00	
733	50103030	PhilHealth Contributions	76,348.16	
734	50103040	Employees Compensation Insurance Premium	4,640.00	

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751	50201010	Traveling Expenses-Local	214,700.92	
753	50202010	Training Expenses	157,634.82	
755	50203010	Office Supplies Expenses	335,621.54	
756	50203020	Accountable Forms Expenses	10,000.00	
761	50203090	Fuel, Oil & Lubricants Expenses	103,454.40	
726	50203210	Semi-Expendable Machinery & Equipment Ex	301,918.71	
726.1	50203220	Semi-Expendable Furniture, Fixtures & Books	7,500.00	
765	50203990	Other Supplies & Materials Expenses	50,851.06	
766	50204010	Water Expenses	63,517.73	
767	50204020	Electricity Expenses	45,214.74	
771	50205010	Postage & Courier Services	1,528.00	
773	50205020M	Telephone Expenses-Mobile	37,820.12	
772	50205020L	Telephone Expenses-Landline	27,704.52	
774	50205030	Internet Subscription Expenses	18,742.13	
775	50205040	Cable, Satellite, Telegraph & Radio Expenses	10,375.00	
884	50210030	Extraordinary & Miscellaneous Expenses	5,455.36	
791	50211010	Legal Services	10,858.14	
793	50211030	Consultancy Services	295,000.00	
799	50211990	Other Professional Services	690,740.40	
794	50212010	Environment/Sanitary Services	10,000.00	
797	50212030	Security Services	338,434.80	
821.1	50213050.102	R&M-M&E Office Equipment (Materials)	8,750.00	
891	50215010	Taxes, Duties & Licenses	50,588.12	
893	50215030	Insurance Expenses	36,163.81	
780	50299010	Advertising, Promotional & Marketing Expen	6,978.00	
781	50299020	Printing & Publication Expenses	12,959.52	
783	50299030	Representation Expenses	124,351.05	
773EO	50299120C	BOD Communication Allowance-EO	34,309.01	
751bc	50299120PC	BOD Per diem-Chairman	36,000.00	
751bcom	50299120PCM	BOD Per diem-Committee Meetings	201,000.00	
751bs	50299120PCS	BOD Per diem-Corporate Secretary	25,000.00	
751bm	50299120PM	BOD Per diem-Members	265,000.00	
783EO	50299120RA	BOD Representation Allowance-EO	165,152.94	
783b	50299120RE	BOD Representation Expenses	85,322.00	
751EO	50299120TA	BOD Transportation Allowance-EO	56,443.22	
751b	50299120TE	BOD Travel Expenses	282,496.56	
753b	50299120Tr	BOD Training Expenses	29,371.43	
969	50299990	Other Maintenance & Operating Expenses	-	
911	50501010	Depreciation-Investment Property	246,877.53	
902	50501020	Depreciation-Land Improvements	13,742.70	
915	50501040	Depreciation-Buildings & Other Structures	96,868.85	
921	50501050.2	Depreciation-M&E Office Equipment	42,807.84	
923	50501050.3	Depreciation-M&E ICT Equipment	86,474.07	
927	50501050.4	Depreciation-M&E Agricultural & forestry E	1,267.65	
929	50501050.7	Depreciation-M&E Communication Equipme	1,968.75	
923.1	50501050.12	Depreciation-M&E Printing Equipment	2,115.00	


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940	50501050.99	Depreciation-M&E Other Machinery & Equip	34,745.50	
941	50501060	Depreciation-Transportation Equipment	122,164.86	
922	50501070F	Depreciation-Furniture & Fixtures	8,868.14	
951	50502010	Amortization-Intangible Assets	208,491.69	
901	50503020	Impairment Loss-Loans & Receivables	11,284.88	
681.1	50504010	Loss on Foreign Exchange (FOREX)	97,751.64	
682.3	50504990	Other Losses	102,779.35	
891.1	50215040	Income Tax Expenses	1,418,828.39	
			573,136,818.87	573,136,818.87

Certified Correct:



JOSEPHINE O. TECAN

Accountant



RONALD B. ZAMBRANO

Finance Manager