

TRIAL BALANCE
AS AT 30 JUNE 2019

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	41,746.27	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	73,001,014.62	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	8,969,718.78	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	399,241.32	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	4,545,817.43	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	386,546.51	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	23.25	
116	1010303002	Cash in Bank-FC-Savings Account, PEZA	660,924.05	
113	1010502001	Time Deposits-Local Currency, LBP GF1M	1,115,288.29	
113-1	1010502002	Time Deposits-Local Currency, GF6M	6,285,950.56	
114-5	1010502003	Time Deposits-Local Currency, IHG4.78M	4,977,990.11	
114-6	1010502004	Time Deposits-Local Currency, Ret. Fund	182,109.28	
114-11	1010502011	Time Deposits-Local Currency, IHG16M	16,112,479.21	
114-12	1010502012	Time Deposits-Local Currency, GF20M	20,140,599.03	
114-13	1010502013	Time Deposits-Local Currency, GF5M	5,035,317.09	
113-3	1021101001	Investments in Time Deposits-LC, OF15M	15,936,708.91	
114-2	1021101002	Investments in Time Deposits-LC, OF16M	16,850,894.94	
114-3	1021101003	Investments in Time Deposits-LC, OF18.5M	19,030,075.17	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	6,986,569.24	
121	1030101000	Accounts Receivable	9,179,434.54	
301	1030101100	Allowance for Impairment-Accounts Receivable		8,366,769.68
ART	1030101001	A/R Clearing -Temporary Account	20,014.60	
137	1030305000	Due from GCs	149,515.07	
141A	1030307000	Due from Parent Corporation	23,018,649.86	
144	1030405000	Due from Other Funds	130,468.39	
146	1030501000	Receivables-Disallowances/Charges	12,797,315.21	
123	1030502000	Due from Officers & Employees	63,020.61	
155	1040401000	Office Supplies Inventory	1,039,633.44	
168	1040413000	Construction Materials Inventory	5,851,280.09	
165	1040499000	Other Supplies & Materials Inventory	255,685.63	
DTAX	1120101000	Deferred Tax Assets	7,406.21	
148.1	1990103000	Advances to Special Disbursing Officer	8,780.00	
148	1990104000	Advances to Officers & Employees	146,760.03	
178	1990205000	Prepaid Insurance	60,075.59	
IT-G	1990206001	Input Tax-Goods	478,302.24	
IT-S	1990206002	Input Tax-Services	1,889,955.81	
IT-CG	1990206003	Input Tax-Capital Goods	203,834.13	



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PIT	1990208000	Withholding Tax at Source	-	
186	1990302000	Guaranty Deposits	1,785,531.50	
DOLF	1021301000	Financial Assets at Fair Value Through Other C	5,500,000.00	
192	1029901000	Investments in Stocks	132,000.00	
211.1	1050102000	Investment Property, Buildings	34,188,014.90	
311.1	1050102100	Accumulated Depreciation-Investment Property, Buildings		17,192,179.18
202	1060299000	Other Land Improvements	1,564,541.42	
302	1060299100	Accumulated Depreciation-Other Land Improvements		679,684.79
211	1060401000	Buildings	4,678,338.13	
311	1060401100	Accumulated Depreciation- Buildings		3,899,194.65
215	1060499000	Other Structures	6,164,014.84	
315	1060499100	Accumulated Depreciation-Other Structures		3,800,019.63
221	1060502000	Office Equipment	1,530,504.23	
321	1060502100	Accumulated Depreciation-Office Equipment		695,202.03
223	1060503000	ICT Equipment	4,021,915.30	
323	1060503100	Accumulated Depreciation-ICT Equipment		2,708,559.62
227	1060504000	Agricultural & Forestry Equipment	42,450.00	
327	1060504100	Accumulated Depreciation-Agricultural & Forestry Equipment		26,433.35
229	1060507000	Communication Equipment	87,500.01	
329	1060507100	Accumulated Depreciation-Communication Equipment		55,781.25
234	1060510000	Military, Police & Security Equipment	135,900.00	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equipment		135,892.00
223.1	1060512000	Printing Equipment	127,495.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		68,920.50
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	1,193,552.86	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		592,132.06
241	1060601000	Motor Vehicles	9,314,722.38	
341	1060601100	Accumulated Depreciation-Motor Vehicles		7,035,530.78
222	1060701000	Furniture & Fixtures	769,035.86	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		463,269.31
223.2	1080102000	Computer Software	2,594,618.98	
323.2	1080102100	Accumulated Amortization-Computer Software		2,444,287.08
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		5,895,443.97
401.1	2010112000	Accounts Payable - Accrued Expenses		5,957,328.39
403	2010102000	Due to Officers & Employees		658,415.68
412.1	2020101020	Due to BIR-EWT goods 1%		5,057.79
412.2	2020101006	Due to BIR-EWT services 2%		28,934.87
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		414,739.60
412.5.1	2020101021	Due to BIR-EVAT goods 5%		4,628.33
412.5.2	2020101005	Due to BIR-EVAT services 5%		51,982.78
412.3	2020101003	Due to BIR-Non-VAT services 3%		36,851.46
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		5,850.00


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412.6.2	2020101015	Due to BIR-EWT dir.fees<720k 10%		(300.00)
ITR	2020113000	Income Tax Payable		291,184.51
414	2020103000	Due to Pag-IBIG		(2,332.23)
414.1	2020103001	Due to Pag-IBIG - Premium		18,900.00
414.2	2020103002	Due to Pag-IBIG - MPL		30,113.85
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		72,100.00
415	2020104000	Due to PhilHealth		502.35
415.1	2020104001	Due to PhilHealth-Premium		60,810.92
417	2020111000	Due to SSS		(4,138.82)
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		162,000.00
417.2	2020111002	Due to SSS - ECC		1,970.00
417.3	2020111003	Due to SSS - Salary Loan		23,735.44
421A	2020110000	Due to Parent Corporation		10,985,032.49
TLIAB	2040101000	Trust Liabilities		69,358,564.52
426	2040104000	Guaranty/Security Deposits Payable		689,058.94
Cust Dep	2040105000	Customers' Deposits Payable		277,132.80
455.1	2050199000	Other Deferred Credits		36,179.81
455	2050201000	Unearned Revenue/Income-Investment Property		403,210.40
439	2999999000	Other Payables		132,524.60
502	3080101000	Share Capital		383,814,000.00
502A	3080102000	Share Premium		78.97
510	3070101000	Retained Earnings/(Deficit)	195,099,258.20	
605	4020101000	Permit Fees		1,364,003.69
613	4020104000	Clearance & Certification Fees		67,715.23
617	4020110000	Inspection fees		32,500.00
628.3	4020111000	Verification & Authentication Fees		3,924.00
621	4020113000	Processing Fees		74,222.92
629	4020114000	Fines & Penalties-Service Income		57,116.94
628.1	4020199001	Other Service Income-CUSA		3,848,067.85
628	4020199000	Other Service Income		3,960.00
628.2	4020199002	Other Service Income-Overtime SEZAD		389,251.86
642	4020205000	Rent/Lease Income		846,176.00
664	4020221000	Interest Income		525,028.11
649	4020223000	Fines & Penalties-Business Income		12,656.64
653	4020234000	Management Fees		24,290,835.63
653.1	4020234001	Management Fees-Rent Income		6,009,444.69
648.1	4020236000	Admission Fees		3,009,944.00
648	4020299000	Other Business Income		98,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		126,206.72
678	4060399000	Miscellaneous Income		8,876.00
701	5010101000	Salaries & Wages-Regular	16,314,341.62	
711	5010201000	Personnel Economic Relief Allowance (PERA)	614,131.63	
713	5010202000	Representation Allowance (RA)	326,000.00	
714	5010203000	Transportation Allowance (TA)	214,836.87	
715	5010204000	Clothing/Uniform Allowance	306,000.00	

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723	5010213000	Overtime & Night Pay	343,457.81	
725	5010214000	Mid-Year Bonus	2,674,931.00	
731	5010301000	Retirement & Life Insurance Premiums	432,822.40	
732	5010302000	Pag-IBIG Contributions	31,200.00	
733	5010303000	PhilHealth Contributions	153,761.48	
734	5010304000	Employees Compensation Insurance Premiums	9,330.00	
751	5020101000	Traveling Expenses-Local	831,826.54	
753	5020201000	Training Expenses	415,092.34	
755	5020301000	Office Supplies Expenses	435,059.85	
756	5020302000	Accountable Forms Expenses	10,000.00	
761	5020309000	Fuel, Oil & Lubricants Expenses	338,368.38	
726	5020321000	Semi-Expendable Machinery & Equipment Exp	312,825.85	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books I	133,985.00	
765	5020399000	Other Supplies & Materials Expenses	105,452.93	
766	5020401000	Water Expenses	139,372.87	
767	5020402000	Electricity Expenses	81,062.51	
771	5020501000	Postage & Courier Services	12,309.28	
773	5020502001	Telephone Expenses-Mobile	142,562.60	
772	5020502002	Telephone Expenses-Landline	60,283.89	
774	5020503000	Internet Subscription Expenses	298,757.20	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	15,427.90	
884	5021003000	Extraordinary & Miscellaneous Expenses	42,417.09	
791	5021101000	Legal Services	33,426.71	
793	5021103000	Consultancy Services	295,000.00	
799	5021199000	Other Professional Services	1,572,262.82	
794	5021201000	Environment/Sanitary Services	235,500.00	
796	5021202000	Janitorial Services	220,982.39	
797	5021203000	Security Services	609,182.64	
811	5021301000	R&M-Investment Property	130,281.25	
815B	5021304001	R&M - Buildings	24,263.39	
815OS	5021304099	R&M - Other Structures	90,654.02	
821	5021305001	R&M-M&E Office Equipment	8,750.00	
823PRINT	5021305011	R&M-M&E Printing Equipment	5,400.00	
841	5021306000	R&M-Transportation Equipment	235,611.65	
891	5021501000	Taxes, Duties & Licenses	59,481.30	
893	5021503000	Insurance Expenses	71,212.28	
780	5029901001	Advertising, Promotional & Marketing Expense	378,967.90	
781	5029902000	Printing & Publication Expenses	31,245.32	
783	5029903000	Representation Expenses	373,939.98	
786	5029907000	Subscription Expenses	10,653.57	
773EO	5029912003	BOD Communication Allowance-EO	72,092.07	
PDBOD	5029912004	BOD Per diem	1,048,000.00	
BODRATA	5029912001	BOD RATA - EO	506,332.90	
783b	5029912007	BOD Representation Expenses	224,333.93	
751b	5029912002	BOD Travel Expenses	548,148.51	
753b	5029912006	BOD Training Expenses	588,562.48	

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969	5029999000	Other Maintenance & Operating Expenses	8,000.00	
911	5050101000	Depreciation-Investment Property	493,755.06	
902	5050102000	Depreciation-Land Improvements	27,485.40	
915	5050104000	Depreciation-Buildings & Other Structures	209,052.27	
921	5050105001	Depreciation-M&E Office Equipment	85,615.68	
923	5050105002	Depreciation-M&E ICT Equipment	170,739.15	
927	5050105003	Depreciation-M&E Agricultural & forestry Equ	2,222.79	
929	5050105006	Depreciation-M&E Communication Equipmen	3,937.50	
923.1	5050105011	Depreciation-M&E Printing Equipment	4,230.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipr	63,980.58	
941	5050106001	Depreciation-Motor Vehicles	244,329.72	
922	5050107001	Depreciation-Furniture & Fixtures	25,147.27	
951	5050201000	Amortization-Intangible Assets	416,983.34	
901	5050302000	Impairment Loss-Loans & Receivables	53,081.24	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	312,188.64	
682.3	5050499000	Other Losses	480,287.28	
891.1	5021504000	Income Tax Expenses	1,742,748.90	
			568,533,156.37	568,533,156.37

Certified Correct:


JOSEPHINE O. TECAN
Accountant


RONALD B. ZAMBRANO
Finance Manager