

**TRIAL BALANCE
AS OF 30 JUNE 2016**

ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
102	11102500	Cash collecting officer	5,849,454.89	
104	11104500	Petty cash fund	40,000.00	
111-1	11107501	Cash in Bank-LCCA - OPEX	61,708,489.04	
111-2	11107505	Cash in Bank-LCCA - GF	14,214,772.52	
111-3	11107510	Cash in Bank-LCCA - SBF	146,428.73	
111-4	11107515	Cash in Bank-LCCA - IHG	5,514,603.79	
113	11107530	Cash in Bank-LCTD - GF	1,088,510.27	
113-1	11107531	Cash in Bank-LCTD - GF6M	6,132,164.81	
113-3	11107533	Cash in Bank-LCTD - GF15M	15,453,961.62	
114-2	11107537	Cash in Bank-LCTD - OF16M.b	16,356,902.74	
114-5	11107540	Cash in Bank-LC Time Deposits - IHG4.78M	4,857,391.24	
114-6	11107541	Cash in Bank-LC Time Deposits - Ret. Fund	178,824.35	
114-7	11107542	Cash in Bank-LC Time Deposits - AAT	396,760.12	
116	11108501	Cash in Bank-Foreign Currency, SA - PEZA	49,573.78	
117	11108505	Cash in Bank-FC, Time Dep. RETFUND	6,137,632.08	
121	12111500	Accounts receivable	14,807,944.74	
ART	12118500	A/R clearing - tempo acct	1,904,185.47	
137	12124500	Due from GOCC	216,500.00	
141	12126500	Due from BCDA	19,372,576.63	
145	12126510	Due from BCDA subsidiaries & Affiliates	16,000.00	
148	12134500	Advances to officers and employees	110,809.72	
123	12135500	Due from officers and employees	141,059.97	
146	12136500	Disallowances/charges	13,504,656.86	
144	12149500	Due from Other Funds	4,199,652.91	
301	12301500	Allowance for doubtful accounts		10,242,293.49
155	13151500	Office supplies inventory	932,575.10	
CSI	13152500	Communication supplies	15,503.57	
165	13166500	Other inventory	132,979.48	
168	13166550	Construction Materials Inventory	5,866,050.09	
178	14172500	Prepaid insurance	42,096.05	
PIT	14174500	Prepaid income tax	49,665.63	
186	14177500	Guaranty deposits	2,132,039.98	
IT-G	14181501	Input tax - Goods	1,097,949.93	
IT-S	14181502	Input tax - Services	3,353,285.56	
IT-CG	14181503	Input tax - Capital Goods	11,732.14	
192	15297510	Investment in PILTEL	132,000.00	
202	17202600	Land improvements	2,716,924.97	
302	17302600	Accum.depr'n.-land improvements		516,568.81
211	17204500	Building and structures	22,168,346.11	
311	17304500	Accum.depr'n.-building&structures		8,667,617.87
215	17204510	Other structures	17,311,404.10	
315	17304510	Accum.depr'n.-other structures		11,726,416.40
221	17207500	Office equipment	2,168,450.36	

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321	17307500	Accum.depr'n.-office equipment		1,760,300.30
223	17207510	IT equipment	9,748,272.77	
323	17307510	Accum. Depr'n- IT equipment		7,829,686.19
241	17214500	Land transport equipment	15,835,917.83	
341	17314500	Accum.depr'n.-land transport		10,213,416.24
240	17225500	Other machinery and equipment	841,303.58	
340	17325500	Accum.depr'n.-other machinery&equip		762,491.72
229	17225510	Communication Equipment	1,010,382.90	
329	17325510	Accum.depr'n.-Communication Equipment		960,826.39
231	17225520	Firefighting Equipment	805,446.00	
331	17325520	Accum.depr'n.-Firefighting Equipment		748,164.02
233	17225530	Medical, Dental & Laboratory Equipment	11,632.00	
333	17325530	Accum.depr'n.-Medical, Dental & Laboratory Equipment		11,624.00
234	17225540	Military & Police Equipment	176,900.00	
334	17325540	Accum.depr'n.-Military & Police Equipment		176,890.00
226	17225590	Machineries for Operations	1,288,694.61	
326	17325580	Accum.depr'n.-Machineries for Operations		503,707.53
222	17226500	Furnitures & fixtures	4,452,337.59	
322	17326500	Accum.depr'n.-furnitures&fixtures		4,039,070.55
224	17227500	Books	11,294.00	
324	17327500	Accumulated depreciation-books		5,176.82
LVA	17228500	Low value assets	2,880.88	
264	17242510	Construction in Progress - Agency Assets	1,143,151.63	
IA	18261500	Intangible assets	1,350,441.42	
AD-IA	18361500	Accum.depr'n.-intangible assets		1,320,291.42
290	18279500	Other assets	11,283,253.28	
401	21401500	Accounts payables		8,577,492.71
401.1	21401550	Accrued expenses		7,453,374.13
412.1	22412501	Due to NGAS-EWT goods 1%		2,945.75
412.2	22412502	Due to NGAS-EWT services 2%		44,940.93
412.6	22412503	Due to NGAS-EWT prof./consultant 10%		600.00
412.4	22412506	Due to NGAS-w/tax compensation		74,684.10
412.5.1	22412507	Due to NGAS-EVAT goods 5%		13,372.07
412.5.2	22412508	Due to NGAS-EVAT services 5%		106,768.30
412.3	22412509	Due to NGAS-Non-VAT services 3%		4,324.30
412.6.2	22412514	Due to NGAS-EWT dir.fees<720k 10%		13,900.00
412.6.3	22412515	Due to NGAS-EWT dir.fees>720k 15%		2,850.00
ITR	22412516	Due to NGAS-income tax payable		82,131.13
FBI	22412518	Due to BIR - Fringe Benefit Tax (32%)		37,647.05
417	22413501	Due to SSS		123,146.39
415	22413502	Due to PhilHealth		61,275.00
414	22413503	Due to PAGIBIG		21,834.85
414	22413510	Payroll deductions-gov't remittances		66,417.73
421	23420500	Due to BCDA		4,366,561.72
421.1	23420510	Due to BCDA-Revenue Collections		10,995,126.96
421.2	23420520	Due to BCDA-Other Funds		48,481,460.52
424	22422500	Due to Other Funds		5,914,505.74
403	24423500	Due to officers and employees		409,786.15
427	24424510	Performance/Bidders/Bail Bonds Payable		328,500.00
439	24429500	Other payables		139,370.89

ACCO UNT	ACCOUNT T CODE	ACCOUNT NAME	DEBIT	CREDIT
426	24429510	Guaranty Deposits Payable (Retention Payable)		342,879.95
450	25435500	Other Long - Term Liabilities		3,305,815.48
455	26459500	Other deferred credits		1,207,672.68
502	31473500	Capital stock	-	120,000,000.00
510	32481500	Retained earnings	238,653,661.69	
684	32481501	Retained earnings-Prior Years Adjustment		1,320,863.88
504A	33400500	Deposit for Future Stock Subscription		263,814,078.97
642	42578000	Rent income		10,125,777.63
648.1	47505311	Other Business Income-CUSA		2,716,385.27
628	47505500	Other Service Income		243,041.54
653	47505900	Estate Management Fee		10,566,528.63
701	51701500	Salaries and wages	6,720,052.76	
711	51707500	Personnel economic relief allowance	291,801.53	
713	51710500	Representation allowance	670,500.00	
714	51711500	Transportation allowance	604,250.03	
715	51712500	Clothing and uniform allowance	184,000.00	
724	51714500	Cash Gift (DBM Circ. No. 2010-1)	116,500.00	
725	51714510	13th Month Pay (Year-end Bonus) (DBM Ci	1,098,401.00	
723	51719502	Overtime	196,010.09	
719.2	51719504	Other bonus and allowances- Rice Subsidy	527,400.00	
723.1	51719517	Overtime - Other Business Income	72,811.29	
731	51721500	Life and retirement insurance contributions	321,745.90	
732	51722500	PAG-IBIG contributions	29,200.00	
733	51723500	PHILHEALTH contributions	77,512.50	
734	51724500	ECC contributions	7,560.00	
749.1	51749503	Other Personnel Benefits-Bus. Dev. & Other	120,000.00	
755	52751500	Office supplies expense	377,550.23	
765	52751510	Other Supplies Expenses	115,914.67	
756	52751520	Accountable Forms Expense	5,250.00	
761	52757500	Fuel, oil and lubricant expense	309,681.94	
751	52766501	Local Travel expenses	1,103,950.18	
753	52767501	Training expenses	1,003,801.83	
766	52768500	Water expense	58,524.73	
767	52769500	Electricity expense	8,390.81	
771	52772500	Postage and deliveries	5,336.00	
772	52773500	Telephone expense-landline	102,828.43	
773	52774500	Telephone expense-mobile	171,130.94	
774	52775500	Internet expense	84,314.04	
781	52777500	Printing expense	146,345.12	
780	52778500	Advertising, promotional and promotional ex	103,757.23	
891	52779500	Taxes, duties and licenses	100,369.58	
892	52779590	Fidelity Bond Premiums	18,937.50	
893	52781500	Insurance/reinsurance premium	32,897.98	
783	52782500	Representation expense	444,322.98	
782	52786500	Rent/lease expense	1,500.00	
815.1	52804511	R&M-other structures Materials	10,214.00	
821.1	52807501	R&M-office equipment Materials	37,187.50	
821.2	52807502	R&M-office equipment Labor	39,787.50	
841.1	52814501	R&M-land transport Materials	231,130.71	
841.2	52814502	R&M-land transport Labor	56,856.43	

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791	52842500	Legal services	187,920.26	
792	52843500	Auditing services	11,410.60	
793	52844500	Consultancy expense	146,587.94	
799	52849600	Other professional services	1,137,816.30	
795	52845501	General expense	63,540.00	
797	52846500	Security services	661,726.36	
783bod	52849410	Representation allowance-BOD	317,533.74	
783EO	52849411	Representation allow-BOD EO24	112,930.33	
751EO	52849420	Transportation allowance-BOD EO24	120,025.12	
751bod	52849421	Travel allowance-BOD	309,313.37	
773EO	52849430	Communication expense-BOD EO24	46,509.00	
751bc	52849441	Per diem-BOD Chairman	66,000.00	
751bm	52849442	Per diem-BOD Members	500,000.00	
751bcom	52849443	Per diem-BOD Committee meetings	381,000.00	
901	52901500	Doubtful account expense	774,677.40	
902	52902600	Depreciation-land improvements	60,286.92	
911	52904500	Depreciation-buildings and structures	369,615.48	
915	52904510	Depreciation-Other structures	335,350.68	
921	52907500	Depreciation-office equipment	52,177.90	
923	52907510	Depreciation-IT equipment	303,357.39	
941	52914500	Depreciation-land transport equipment	522,022.62	
940	52925500	Depreciation-other machinery and equipment	4,199.46	
929	52925510	Depreciation-Communication Equipment	3,196.80	
931	52925520	Depreciation-Firefighting Equipment	5,639.76	
926	52925580	Depreciation-Machineries for Operations	55,689.30	
922	52926500	Depreciation-furniture and fixtures	56,439.96	
924	52927500	Depreciation-books	1,016.52	
951	52931500	Amortization-intangible assets	180,150.00	
969	52989500	Other MOOE	322,511.93	
969QMS	52989501	Other MOOE-QMS	461,046.92	
969CSR	52989520	Other MOOE-Corporate Social Responsibility	8,935.00	
969GAD	52989550	Other MOOE-Gender & Development	51,198.04	
969PRP	52989560	Other MOOE - Public Relations Program	17,556.23	
664	45612500	Interest Income		320,176.72
681	48621501	Gain on foreign exchange		197,300.60
681.1	48621502	Loss on foreign exchange	224,231.33	
891.1	55998500	Income tax expense	343,311.90	
			560,968,079.52	560,968,079.52

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Certified Correct:


JOSEPHINE O. TECAN

Accountant


RONALD B. ZAMBRANO

Finance Manager