

**TRIAL BALANCE
AS OF 31 MARCH 2016**

ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
102	11102500	Cash collecting officer	45,248.98	
104	11104500	Petty cash fund	40,000.00	
111-1	11107501	Cash in Bank-LCCA - OPEX	70,469,813.71	
111-2	11107505	Cash in Bank-LCCA - GF	11,690,252.06	
111-3	11107510	Cash in Bank-LCCA - SBF	96,277.68	
111-4	11107515	Cash in Bank-LCCA - IHG	5,748,388.93	
113	11107530	Cash in Bank-LCTD - GF	1,086,312.02	
113-1	11107531	Cash in Bank-LCTD - GF6M	6,119,237.34	
113-3	11107533	Cash in Bank-LCTD - GF15M	15,368,495.71	
114-2	11107537	Cash in Bank-LCTD - OF16M.b	16,266,443.24	
114-5	11107540	Cash in Bank-LC Time Deposits - IHG4.78M	4,844,730.11	
114-6	11107541	Cash in Bank-LC Time Deposits - Ret. Fund	178,553.54	
114-7	11107542	Cash in Bank-LC Time Deposits - AAT	396,059.31	
116	11108501	Cash in Bank-Foreign Currency, SA - PEZA	48,493.16	
117	11108505	Cash in Bank-FC, Time Dep. RETFUND	6,026,276.41	
121	12111500	Accounts receivable	15,211,247.70	
137	12124500	Due from GOCC	243,150.00	
141	12126500	Due from BCDA	34,699,557.19	
145	12126510	Due from BCDA subsidiaries & Affiliates	16,000.00	
148	12134500	Advances to officers and employees	323,019.10	
123	12135500	Due from officers and employees	149,176.12	
146	12136500	Disallowances/charges	12,240,730.84	
144	12149500	Due from Other Funds	4,184,522.51	
149	12149501	Other Receivables	-	
301	12301500	Allowance for doubtful accounts		9,486,427.98
155	13151500	Office supplies inventory	1,124,105.59	
165	13166500	Other inventory	189,682.47	
168	13166550	Construction Materials Inventory	5,866,050.09	
178	14172500	Prepaid insurance	35,002.56	
PIT	14174500	Prepaid income tax	24,449.92	
186	14177500	Guaranty deposits	2,132,039.98	
IT-G	14181501	Input tax - Goods	1,058,222.04	
IT-S	14181502	Input tax - Services	3,114,528.90	
192	15297510	Investment in PILTEL	132,000.00	
202	17202600	Land improvements	2,716,924.97	
302	17302600	Accum.depr'n.-land improvements		486,425.35
211	17204500	Building and structures	22,168,346.11	
311	17304500	Accum.depr'n.-building&structures		8,482,810.13
215	17204510	Other structures	17,311,404.10	
315	17304510	Accum.depr'n.-other structures		11,558,741.06
221	17207500	Office equipment	2,054,857.50	
321	17307500	Accum.depr'n.-office equipment		1,734,008.38
223	17207510	IT equipment	9,687,472.77	
323	17307510	Accum. Depr'n- IT equipment		7,678,698.29
241	17214500	Land transport equipment	15,835,917.83	

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341	17314500	Accum.depr'n.-land transport		9,952,404.96
240	17225500	Other machinery and equipment	841,303.58	
340	17325500	Accum.depr'n.-other machinery&equip		761,250.59
229	17225510	Communication Equipment	1,010,382.90	
329	17325510	Accum.depr'n.-Communication Equipment		959,227.99
231	17225520	Firefighting Equipment	805,446.00	
331	17325520	Accum.depr'n.-Firefighting Equipment		746,645.63
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		476,920.38
222	17226500	Furnitures & fixtures	4,437,753.59	
322	17326500	Accum.depr'n.-furnitures&fixtures		4,010,741.19
224	17227500	Books	11,294.00	
324	17327500	Accumulated depreciation-books		4,668.56
LVA	17228500	Low value assets	1,036.88	
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		1,230,216.42
	15221501	Long-term Receivable	-	
290	18279500	Other assets	11,283,253.28	
	18379500	Accum.depr'n.-other assets		-
401	21401500	Accounts payables		8,536,404.17
401.1	21401550	Accrued expenses		8,540,887.14
412.1	22412501	Due to NGAS-EWT goods 1%		1,265.59
412.2	22412502	Due to NGAS-EWT services 2%		35,658.15
412.6	22412503	Due to NGAS-EWT prof./consultant 10%		4,800.00
412.4	22412506	Due to NGAS-w/tax compensation		74,546.70
412.5.1	22412507	Due to NGAS-EVAT goods 5%		6,327.97
412.5.2	22412508	Due to NGAS-EVAT services 5%		103,175.12
412.3	22412509	Due to NGAS-Non-VAT services 3%		(15,733.01)
412.6.2	22412514	Due to NGAS-EWT dir.fees<720k 10%		13,600.00
412.6.3	22412515	Due to NGAS-EWT dir.fees>720k 15%		3,300.00
ITR	22412516	Due to NGAS-income tax payable		3,674,066.23
FBT	22412518	Due to BIR - Fringe Benefit Tax (32%)		28,235.29
417	22413501	Due to SSS		121,223.04
415	22413502	Due to PhilHealth		61,275.00
414	22413503	Due to PAGIBIG		22,905.17
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		9,956,853.71
421.2	23420520	Due to BCDA-Other Funds		60,221,948.70
424	22422500	Due to Other Funds		5,941,915.28
403	24423500	Due to officers and employees		442,699.17
427	24424510	Performance/Bidders/Bail Bonds Payable		328,500.00
439	24429500	Other payables		139,370.89
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		1,399,140.18
502	31473500	Capital stock		120,000,000.00

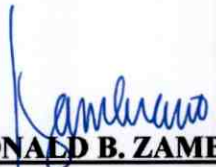
ACCO UNT	ACCOUN T CODE	ACCOUNT NAME	DEBIT	CREDIT
510	32481500	Retained earnings	238,653,661.69	
684	32481501	Retained earnings-Prior Years Adjustment		54,187.86
504A	33400500	Deposit for Future Stock Subscription		263,814,078.97
642	42578000	Rent income		4,293,615.96
648.1	47505311	Other Business Income-CUSA		1,284,031.88
628	47505500	Other Service Income		134,394.81
653	47505900	Estate Management Fee		4,682,487.91
701	51701500	Salaries and wages	3,388,336.99	
711	51707500	Personnel economic relief allowance	146,812.49	
713	51710500	Representation allowance	336,900.00	
714	51711500	Transportation allowance	306,613.71	
715	51712500	Clothing and uniform allowance	180,000.00	
725	51714510	13th Month Pay (Year-end Bonus) (DBM C)	3,303.37	
723	51719502	Overtime	93,237.53	
719.2	51719504	Other bonus and allowances- Rice Subsidy	264,600.00	
723.1	51719517	Overtime - Other Business Income	44,445.30	
731	51721500	Life and retirement insurance contributions	162,070.10	
732	51722500	PAG-IBIG contributions	14,600.00	
733	51723500	PHILHEALTH contributions	39,175.00	
734	51724500	ECC contributions	3,860.00	
749.1	51749503	Other Personnel Benefits-Bus. Dev. & Other	60,000.00	
755	52751500	Office supplies expense	157,970.88	
765	52751510	Other Supplies Expenses	55,095.68	
756	52751520	Accountable Forms Expense	5,250.00	
761	52757500	Fuel, oil and lubricant expense	110,515.55	
751	52766501	Local Travel expenses	368,990.73	
753	52767501	Training expenses	211,555.30	
766	52768500	Water expense	28,352.08	
767	52769500	Electricity expense	4,551.00	
771	52772500	Postage and deliveries	1,050.00	
772	52773500	Telephone expense-landline	44,170.10	
773	52774500	Telephone expense-mobile	62,182.05	
774	52775500	Internet expense	45,381.81	
781	52777500	Printing expense	57,506.63	
780	52778500	Advertising, promotional and promotional ex	6,882.59	
891	52779500	Taxes, duties and licenses	42,704.35	
892	52779590	Fidelity Bond Premiums	562.50	
893	52781500	Insurance/reinsurance premium	17,120.86	
783	52782500	Representation expense	120,316.71	
815.1	52804511	R&M-other structures Materials	7,700.00	
821.1	52807501	R&M-office equipment Materials	7,241.07	
821.2	52807502	R&M-office equipment Labor	21,330.36	
841.1	52814501	R&M-land transport Materials	87,985.66	
841.2	52814502	R&M-land transport Labor	11,815.99	
791	52842500	Legal services	175,334.26	
793	52844500	Consultancy expense	28,735.63	
799	52849600	Other professional services	605,604.24	
797	52846500	Security services	241,428.44	
783bod	52849410	Representation allowance-BOD	57,329.75	
783EO	52849411	Representation allow-BOD EO24	10,000.00	
751EO	52849420	Transportation allowance-BOD EO24	15,964.60	
751bod	52849421	Travel allowance-BOD	99,957.36	

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773EO	52849430	Communication expense-BOD EO24	7,500.00	
751bc	52849441	Per diem-BOD Chairman	30,000.00	
751bm	52849442	Per diem-BOD Members	260,000.00	
751bcom	52849443	Per diem-BOD Committee meetings	189,000.00	
901	52901500	Doubtful account expense	18,811.89	
902	52902600	Depreciation-land improvements	30,143.46	
911	52904500	Depreciation-buildings and structures	184,807.74	
915	52904510	Depreciation-Other structures	167,675.34	
921	52907500	Depreciation-office equipment	25,885.98	
923	52907510	Depreciation-IT equipment	152,369.49	
941	52914500	Depreciation-land transport equipment	261,011.34	
940	52925500	Depreciation-other machinery and equipment	2,958.33	
929	52925510	Depreciation-Communication Equipment	1,598.40	
931	52925520	Depreciation-Firefighting Equipment	4,121.37	
926	52925580	Depreciation-Machineries for Operations	28,902.15	
922	52926500	Depreciation-furniture and fixtures	28,110.60	
924	52927500	Depreciation-books	508.26	
951	52931500	Amortization-intangible assets	90,075.00	
969QMS	52989501	Other MOOE-QMS	210,383.20	
969PRP	52989560	Other MOOE - Public Relations Program	10,193.30	
664	45612500	Interest Income		71,512.39
681	48621501	Gain on foreign exchange		85,900.86
681.1	48621502	Loss on foreign exchange	224,231.33	
891.1	55998500	Income tax expense	261,181.00	
			559,901,950.92	559,901,950.92

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Certified Correct:


JOSEPHINE O. TECAN
Accountant


RONALD B. ZAMBRANO
Finance Manager