

**POST-CLOSING TRIAL BALANCE
AS AT 31 DECEMBER 2018**


NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	543,594.46	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	24,303,453.51	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	3,458,977.49	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	190,105.26	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	12,706,848.46	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	482,732.47	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	20.23	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	1,916,825.84	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,110,788.19	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,259,475.17	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,959,887.72	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	181,564.19	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,904,890.57	
114-11	10105020.11	Time Deposits-Local Currency, IHG16M	16,047,466.66	
114-12	10105020.12	Time Deposits-Local Currency, GF20M	20,059,333.34	
114-13	10105020.13	Time Deposits-Local Currency, GF5M	5,015,000.00	
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	7,172,395.28	
121	10301010	Accounts Receivable	9,474,114.87	
301	10301011	Allowance for Impairment-Accounts Receivable		8,313,688.44
137	10303050	Due from GCs	142,460.07	
141A	10303070	Due from Parent Corporation	28,980,914.84	
144	10304050	Due from Other Funds	2,927,468.10	
146	10305010	Receivables-Disallowances/Charges	13,477,941.06	
123	10305020	Due from Officers & Employees	282,427.38	
155	10404010	Office Supplies Inventory	733,224.29	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	196,854.56	
178	19902050	Prepaid Insurance	107,408.00	
IT-G	19902060.1	Input Tax-Goods	427,389.46	
IT-S	19902060.2	Input Tax-Services	1,663,547.52	
IT-CG	19902060.3	Input Tax-Capital Goods	203,834.13	
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	

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311.1	10501021	Accumulated Depreciation-Investment Property, Buildings		16,698,424.12
202	10602990	Other Land Improvements	1,564,541.42	
302	10602991	Accumulated Depreciation-Other Land Improvements		652,199.39
211	10604010	Buildings	4,678,338.13	
311	10604011	Accumulated Depreciation- Buildings		3,814,984.61
215	10604990	Other Structures	6,153,519.30	
315	10604991	Accumulated Depreciation-Other Structures		3,675,177.40
221	10605020	Office Equipment	2,010,274.23	
321	10605021	Accumulated Depreciation-Office Equipment		1,068,679.85
223	10605030	ICT Equipment	8,350,952.47	
323	10605031	Accumulated Depreciation-ICT Equipment		6,693,960.51
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		72,872.27
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		768,764.03
231	10605090	Disaster Response & Rescue Equipment	161,000.00	
331	10605091	Accumulated Depreciation-Disaster Response & Rescue Equipment		157,992.00
234	10605100	Military, Police & Security Equipment	135,900.00	
334	10605101	Accumulated Depreciation-Military, Police & Security Equipment		135,892.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing Equipment		126,139.50
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		1,087,142.30
241	10606010	Motor Vehicles	9,314,722.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		6,791,201.06
222	10607010	Furniture & Fixtures	2,297,205.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		1,926,893.18
223.2	10801020	Computer Software	2,594,618.98	
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		39,509,384.60
401.1	20101010.1	Accounts Payable-Accrued Expenses		6,201,377.70
403	20101020	Due to Officers & Employees		357,646.45
412.1	20201010.01	Due to BIR-EWT goods 1%		35,363.76
412.2	20201010.02	Due to BIR-EWT services 2%		171,446.83
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		72,019.20
412.6.1	20201010.15	Due to BIR-EWT prof./consultant 15%		33,303.57
412.4	20201010.C	Due to BIR-w/tax compensation		143,128.34
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		127,307.42
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		344,808.98
412.3	20201010.P	Due to BIR-Non-VAT services 3%		117,237.90
412.6.2	20201010.D10	Due to BIR-EWT dir fees<720k 10%		9,300.00
412.6.4	20201010.D5	Due to BIR-EWT dir fees<720k 5%		500.00
ITR	20201130	Income Tax Payable		3,626,838.47
414	20201030	Due to Pag-IBIG		113,759.65

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415	20201040	Due to PhilHealth		60,120.51
417	20201110	Due to SSS		152,696.46
421A	20201100	Due to Parent Corporation		17,576,445.41
424	20301050	Due to Other Funds		2,724,160.97
TLIAB	20401010	Trust Liabilities		2,003,614.67
426	20401040	Guaranty/Security Deposits Payable		722,568.14
455.1	20501990	Other Deferred Credits		29,406.05
455	20502010	Unearned Revenue/Income-Investment Property		74,400.00
439	29999990	Other Payables		401,868.70
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	195,383,375.87	
682	40501040	Gain on Sale of Property, Plant & Equipment		
			512,622,017.15	512,622,017.15

Certified Correct:


JOSEPHINE O. TECAN
 Accountant


RONALD B. ZAMBRANO
 Finance Manager