

TRIAL BALANCE
AS AT 30 JUNE 2020

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	9,751.19	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	72,012,964.00	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	2,241,851.76	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	399,566.13	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	3,500,099.48	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	401,867.44	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	25.90	
113	1010502001	Time Deposits-Local Currency, LBP GF1M	1,124,418.14	
114-5	1010502003	Time Deposits-Local Currency, IHG4.78M	5,019,966.54	
114-6	1010502004	Time Deposits-Local Currency, Ret. Fund	183,213.55	
114-11	1010502011	Time Deposits-Local Currency, IHG16M	16,243,295.53	
114-12	1010502012	Time Deposits-Local Currency, GF20M	20,304,119.44	
114-13	1010502013	Time Deposits-Local Currency, GF5M	5,076,198.55	
113-3	1021101001	Investments in Time Deposits-LC, OF15M	16,114,449.33	
114-2	1021101002	Investments in Time Deposits-LC, OF16M	17,021,706.92	
114-3	1021101003	Investments in Time Deposits-LC, OF18.5M	19,261,673.82	
114-4	1021101004	Investments in Time Deposits-LC, GF17.4M	17,447,818.00	
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	7,200,000.00	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	6,913,576.96	
121	1030101000	Accounts Receivable	9,014,872.73	
301	1030101200	Allowance for Impairment-Accounts Receivable		8,281,222.31
ART	1030101001	A/R Clearing -Temporary Account	120,574.14	
137	1030305000	Due from Other GCs	168,599.65	
141A	1030307000	Due from Parent Corporation	33,827,567.17	
144	1030405000	Due from Other Funds	130,468.39	
146	1039901000	Receivables-Disallowances/Charges	12,728,257.96	
123	1039902000	Due from Officers & Employees	53,718.86	
155	1040401000	Office Supplies Inventory	731,657.63	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	211,814.87	
148.1	1990103000	Advances to Special Disbursing Officer	5,600.00	
148	1990104000	Advances to Officers & Employees	468,964.00	
181	1990201000	Advances to Contractors	674,053.22	
178	1990205000	Prepaid Insurance	43,343.20	
IT-G	1990206001	Input Tax-Goods	472,820.80	
IT-S	1990206002	Input Tax-Services	1,905,504.66	
IT-CG	1990206003	Input Tax-Capital Goods	313,315.24	

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PIT	1990208000	Withholding Tax at Source	7,776.52	
186	1990302000	Guaranty Deposits	1,785,531.50	
DOLF	1021301000	Financial Assets at Fair Value Through Other Com	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		18,157,836.48
202	1060299000	Other Land Improvements	1,555,611.42	
302	1060299100	Accumulated Depreciation-Other Land Improvements		730,964.48
211	1060401000	Buildings	4,678,338.13	
311	1060401100	Accumulated Depreciation- Buildings		4,058,291.91
215	1060499000	Other Structures	8,878,948.84	
315	1060499100	Accumulated Depreciation-Other Structures		5,133,565.83
221	1060502000	Office Equipment	1,575,204.23	
321	1060502100	Accumulated Depreciation-Office Equipment		897,889.78
223	1060503000	ICT Equipment	5,608,060.80	
323	1060503100	Accumulated Depreciation-ICT Equipment		4,099,898.06
227	1060504000	Agricultural & Forestry Equipment	42,450.00	
327	1060504100	Accumulated Depreciation-Agricultural & Forestry Equipment		30,253.91
229	1060507000	Communication Equipment	87,500.01	
329	1060507100	Accumulated Depreciation-Communication Equipment		63,656.25
231	1060509000	Disaster Response & Rescue Equipment	19,040.00	-
331	1060509100	Accumulated Depreciation-Disaster Response & R	-	17,136.00
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		77,380.50
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	1,872,485.41	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		877,475.60
241	1060601000	Motor Vehicles	11,158,237.40	
341	1060601100	Accumulated Depreciation-Motor Vehicles		6,924,576.04
222	1060701000	Furniture & Fixtures	3,033,445.05	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		2,522,009.97
223.2	1080102000	Computer Software	2,916,047.55	
323.2	1080102100	Accumulated Amortization-Computer Software		2,835,690.37
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		6,370,894.93
401.1	2010101000	Accounts Payable - Accrued Expenses		2,194,790.74
403	2010102000	Due to Officers & Employees		472,084.45
412.1	2020101020	Due to BIR-EWT goods 1%		8,426.90
412.2	2020101000	Due to BIR-EWT services 2%		164,503.12
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		485,575.60
412.5.1	2020101021	Due to BIR-EVAT goods 5%		1,176.91
412.5.2	2020101005	Due to BIR-EVAT services 5%		411,543.07

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412.3	2020101003	Due to BIR-Non-VAT services 3%		8,214.78
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		7,550.00
414.1	2020103001	Due to Pag-IBIG - Premium		17,517.77
414.2	2020103002	Due to Pag-IBIG - MPL		33,211.04
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		122,500.00
415.1	2020104001	Due to PhilHealth-Premium		85,414.60
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		166,189.26
417.2	2020111002	Due to SSS - ECC		2,140.00
417.3	2020111003	Due to SSS - Salary Loan		33,029.57
421A	2020110000	Due to Parent Corporation		3,522,044.05
ITR	2020113000	Income Tax Payable		8,307,560.15
TLIAB	2040101000	Trust Liabilities		56,073,724.83
426	2040104000	Guaranty/Security Deposits Payable		847,296.44
Cust Dep	2040105000	Customers' Deposits Payable		3,750.00
455.1	2050199000	Other Deferred Credits		57,684.82
455	2050201000	Unearned Revenue/Income-Investment Property		432,925.92
439	2999999000	Other Payables		138,978.34
502	3080101000	Share Capital		383,814,000.00
502A	3080102000	Share Premium		78.97
510	3070101000	Retained Earnings/(Deficit)	159,217,599.46	
605	4020101000	Permit Fees		763,948.56
613	4020104000	Clearance & Certification Fees		17,000.00
617	4020110000	Inspection fees		17,432.00
628.3	4020111000	Verification & Authentication Fees		2,376.00
621	4020113000	Processing Fees		36,760.00
629	4020114000	Fines & Penalties-Service Income		12,272.47
628.1	4020199001	Other Service Income-CUSA		3,291,736.16
628	4020199000	Other Service Income		25,320.00
628.2	4020199002	Other Service Income-Overtime SEZAD		176,872.99
642	4020205000	Rent/Lease Income		98,023.00
664	4020221000	Interest Income		588,684.82
649	4020223000	Fines & Penalties-Business Income		3,000.00
653	4020234000	Management Fees		36,011,679.58
648.1	4020236000	Admission Fees		976,916.00
648	4020299000	Other Business Income		40,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		60,162.26
678	4069999000	Miscellaneous Income		1,247.00
701	5010101000	Salaries & Wages-Regular	17,327,173.75	
711	5010201000	Personnel Economic Relief Allowance (PERA)	636,907.91	
713	5010202000	Representation Allowance (RA)	351,000.00	
714	5010203000	Transportation Allowance (TA)	237,931.49	
715	5010204000	Clothing/Uniform Allowance	318,000.00	
721	5010211000	Hazard Pay	236,000.00	
723	5010213000	Overtime & Night Pay	175,767.10	
725	5010216000	Mid-Year Bonus	2,888,018.00	

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PDBOD	5010217001	BOD Per diem	717,000.00	
731	5010301000	Retirement & Life Insurance Premiums	509,520.00	
734	5010304000	Employees Compensation Insurance Premiums	9,600.00	
732	5010302000	Pag-IBIG Contributions	31,900.00	
733	5010303000	PhilHealth Contributions	223,363.57	
742	5010403000	Terminal Leave Benefits	1,198,149.44	
751	5020101000	Traveling Expenses-Local	452,483.24	
751b	5020101001	BOD Travel Expenses	244,078.71	
753	5020201000	Training Expenses	7,210.50	
753b	5020201001	BOD Training Expenses	5,481.02	
755	5020301000	Office Supplies Expenses	179,646.33	
756	5020302000	Accountable Forms Expenses	5,100.00	
761	5020309000	Fuel, Oil & Lubricants Expenses	140,494.93	
765.1	5020314000	Linens & Beddings Expenses	22,000.00	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Ex	29,562.27	
765	5020399000	Other Supplies & Materials Expenses	800,049.25	
766	5020401000	Water Expenses	80,435.08	
767	5020402000	Electricity Expenses	66,485.90	
771	5020501000	Postage & Courier Services	2,076.00	
773	5020502001	Telephone Expenses-Mobile	116,832.79	
772	5020502002	Telephone Expenses-Landline	10,609.13	
773EO	5020502003	BOD Communication Allowance-EO	31,830.76	
774	5020503000	Internet Subscription Expenses	262,868.27	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	3,857.16	
884	5021003000	Extraordinary & Miscellaneous Expenses	18,213.50	
791	5021101000	Legal Services	9,100.00	
792	5021102000	Auditing Services	327.50	
793	5021103000	Consultancy Services	375,000.00	
799	5021199000	Other Professional Services	1,904,986.03	
794	5021201000	Environment/Sanitary Services	10,000.00	
796	5021202000	Janitorial Services	139,399.92	
797	5021203000	Security Services	293,053.60	
815B	5021304001	R&M - Buildings	12,316.96	
841	5021306000	R&M-Transportation Equipment	189,744.61	
891	5021501000	Taxes, Duties & Licenses	55,786.24	
893	5021503000	Insurance/Reinsurance Expenses	54,768.73	
780	5029901000	Advertising, Promotional & Marketing Expenses	20,053.57	
781	5029902000	Printing & Publication Expenses	12,369.71	
783	5029903000	Representation Expenses	289,666.42	
783b	5029903001	BOD Representation Expenses	211,138.50	
BODRAT	5029903002	BOD RATA - EO	222,409.37	
969	5029999000	Other Maintenance & Operating Expenses	450,130.00	
911	5050101000	Depreciation-Investment Property	471,902.24	
902	5050102000	Depreciation-Land Improvements	27,306.78	
915	5050104001	Depreciation-Buildings	74,887.20	
915.1	5050104099	Depreciation-Other Structures	153,166.11	

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921	505010500	Depreciation-M&E Office Equipment	81,626.82	
923	505010500	Depreciation-M&E ICT Equipment	175,913.19	
927	505010500	Depreciation-M&E Agricultural & forestry Equip	1,910.28	
929	505010500	Depreciation-M&E Communication Equipment	3,937.50	
923.1	505010501	Depreciation-M&E Printing Equipment	4,230.00	
940	505010509	Depreciation-M&E Other Machinery & Equipme	84,326.46	
941	505010600	Depreciation-Motor Vehicles	340,855.71	
922	505010700	Depreciation-Furniture & Fixtures	25,130.18	
951	505020100	Amortization-Intangible Assets	160,714.26	
901	505030200	Impairment Loss-Loans & Receivables	186,136.82	
681.1	505040100	Loss on Foreign Exchange (FOREX)	183,985.22	
891.1	502150400	Income Tax Expenses	2,464,115.81	
			560,941,785.35	560,941,785.35

Certified Correct:


JOSEPHINE Q. TECAN
Accountant


RONALD B. ZAMBRANO
Finance Manager