

**TRIAL BALANCE
AS AT 30 SEPTEMBER 2020**

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	9,625.20	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	58,004,184.75	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	2,585,023.92	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,003.29	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	4,643,247.68	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	401,949.60	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	27.83	
113	1010502001	Time Deposits-Local Currency, LBP GF1M	1,126,368.21	
114-5	1010502003	Time Deposits-Local Currency, IHG4.78M	5,026,996.95	
114-6	1010502004	Time Deposits-Local Currency, Ret. Fund	183,213.55	
114-11	1010502011	Time Deposits-Local Currency, IHG16M	16,270,562.85	
114-12	1010502012	Time Deposits-Local Currency, GF20M	20,338,203.59	
114-13	1010502013	Time Deposits-Local Currency, GF5M	5,084,719.87	
113-3	1021101001	Investments in Time Deposits-LC, OF15M	16,114,449.33	
114-2	1021101002	Investments in Time Deposits-LC, OF16M	17,021,706.91	
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	6,721,359.80	
121	1030101000	Accounts Receivable	8,900,707.30	
301	1030101200	Allowance for Impairment-Accounts Receivable		8,189,458.79
ART	1030101001	A/R Clearing -Temporary Account	126,838.62	
137	1030305000	Due from Other GCs	168,599.65	
141A	1030307000	Due from Parent Corporation	21,564,364.82	
146	1039901000	Receivables-Disallowances/Charges	12,712,709.98	
123	1039902000	Due from Officers & Employees	81,530.95	
149	1039999000	Other Receivables	115,573.39	
155	1040401000	Office Supplies Inventory	658,653.72	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	175,015.40	
148.1	1990103000	Advances to Special Disbursing Officer	2,600.00	
148	1990104000	Advances to Officers & Employees	486,764.00	
181	1990201000	Advances to Contractors	536,522.34	
178	1990205000	Prepaid Insurance	37,359.13	
IT-G	1990206001	Input Tax-Goods	520,641.13	
IT-S	1990206002	Input Tax-Services	2,040,997.02	
IT-CG	1990206003	Input Tax-Capital Goods	340,165.24	
PIT	1990208000	Withholding Tax at Source	7,776.52	
186	1990302000	Guaranty Deposits	1,785,531.50	



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DOLF	1021301000	Financial Assets at Fair Value Through Other Compre	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		18,358,868.74
202	1060299000	Other Land Improvements	1,555,611.42	
302	1060299100	Accumulated Depreciation-Other Land Improvements		744,617.87
211	1060401000	Buildings	4,678,338.13	
311	1060401100	Accumulated Depreciation- Buildings		4,092,118.47
215	1060499000	Other Structures	8,878,948.84	
315	1060499100	Accumulated Depreciation-Other Structures		5,241,786.00
221	1060502000	Office Equipment	1,619,668.51	
321	1060502100	Accumulated Depreciation-Office Equipment		940,326.41
223	1060503000	ICT Equipment	5,608,060.80	
323	1060503100	Accumulated Depreciation-ICT Equipment		4,190,452.94
227	1060504000	Agricultural & Forestry Equipment	42,450.00	
327	1060504100	Accumulated Depreciation-Agricultural & Forestry Equipment		31,209.05
229	1060507000	Communication Equipment	87,500.01	
329	1060507100	Accumulated Depreciation-Communication Equipment		65,625.00
231	1060509000	Disaster Response & Rescue Equipment	19,040.00	
331	1060509100	Accumulated Depreciation-Disaster Response & Rescue Equipment		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		79,495.50
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		920,876.33
241	1060601000	Motor Vehicles	11,361,630.26	
341	1060601100	Accumulated Depreciation-Motor Vehicles		7,253,243.20
222	1060701000	Furniture & Fixtures	3,033,445.05	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		2,537,328.30
223.2	1080102000	Computer Software	2,916,047.55	
323.2	1080102100	Accumulated Amortization-Computer Software		2,916,047.55
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		7,742,804.64
401.1	2010101001	Accounts Payable - Accrued Expenses		889,057.34
403	2010102000	Due to Officers & Employees		495,010.58
412.1	2020101020	Due to BIR-EWT goods 1%		10,186.07
412.2	2020101006	Due to BIR-EWT services 2%		10,661.30
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		437,673.09
412.5.1	2020101021	Due to BIR-EVAT goods 5%		13,044.77
412.5.2	2020101005	Due to BIR-EVAT services 5%		24,215.04
412.3	2020101003	Due to BIR-Non-VAT services 3%		26,179.85
412.6.4	2020101014	Due to BIR-EWT dir fees<720k 5%		10,700.00
414.1	2020103001	Due to Pag-IBIG - Premium		17,217.77

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414.2	2020103002	Due to Pag-IBIG - MPL		35,836.30
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		134,500.00
415.1	2020104001	Due to PhilHealth-Premium		86,970.17
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		167,689.26
417.2	2020111002	Due to SSS - ECC		2,170.00
417.3	2020111003	Due to SSS - Salary Loan		27,983.54
421A	2020110000	Due to Parent Corporation		3,271,481.21
ITR	2020113000	Income Tax Payable		614,317.14
TLIAB	2040101000	Trust Liabilities		38,893,944.93
426	2040104000	Guaranty/Security Deposits Payable		1,034,183.69
Cust De	2040105000	Customers' Deposits Payable		3,750.00
455.1	2050199000	Other Deferred Credits		57,684.82
455	2050201000	Unearned Revenue/Income-Investment Property		460,825.92
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)	159,195,992.00	
605	4020101000	Permit Fees		872,490.39
613	4020104000	Clearance & Certification Fees		20,500.00
617	4020110000	Inspection fees		20,932.00
628.3	4020111000	Verification & Authentication Fees		3,672.00
621	4020113000	Processing Fees		48,200.00
629	4020114000	Fines & Penalties-Service Income		20,683.17
628.1	4020199001	Other Service Income-CUSA		4,458,213.92
628	4020199000	Other Service Income		66,240.00
628.2	4020199002	Other Service Income-Overtime SEZAD		203,706.51
642	4020205000	Rent/Lease Income		98,023.00
664	4020221000	Interest Income		681,208.17
649	4020223000	Fines & Penalties-Business Income		3,000.00
653	4020234000	Management Fees		53,191,459.48
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		1,265.01
701	5010101000	Salaries & Wages-Regular	26,108,188.62	
711	5010201000	Personnel Economic Relief Allowance (PERA)	958,678.03	
713	5010202000	Representation Allowance (RA)	526,500.00	
714	5010203000	Transportation Allowance (TA)	357,586.66	
715	5010204000	Clothing/Uniform Allowance	318,000.00	
721	5010211000	Hazard Pay	236,000.00	
723	5010213000	Overtime & Night Pay	217,246.97	
725	5010216000	Mid-Year Bonus	2,888,018.00	
PDBOI	5010217001	BOD Per diem	1,353,000.00	
719L	5010299041	Other Bonuses & Allowances-Loyalty	55,000.00	
731	5010301000	Retirement & Life Insurance Premiums	765,840.00	
734	5010304000	Employees Compensation Insurance Premiums	14,430.00	


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732	5010302000	Pag-IBIG Contributions	47,950.00	
733	5010303000	PhilHealth Contributions	336,568.35	
742	5010403000	Terminal Leave Benefits	1,198,149.44	
751	5020101000	Traveling Expenses-Local	810,314.28	
751b	5020101001	BOD Travel Expenses	276,068.97	
753	5020201000	Training Expenses	54,353.36	
755	5020301000	Office Supplies Expenses	284,935.90	
756	5020302000	Accountable Forms Expenses	5,100.00	
761	5020309000	Fuel, Oil & Lubricants Expenses	288,392.60	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	34,400.00	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	7,995.00	
765	5020399000	Other Supplies & Materials Expenses	957,087.54	
766	5020401000	Water Expenses	132,595.73	
767	5020402000	Electricity Expenses	98,958.27	
771	5020501000	Postage & Courier Services	6,906.50	
773	5020502001	Telephone Expenses-Mobile	260,468.15	
772	5020502002	Telephone Expenses-Landline	18,748.91	
773EO	5020502003	BOD Communication Allowance-EO	60,896.67	
774	5020503000	Internet Subscription Expenses	316,189.79	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	9,401.41	
884	5021003000	Extraordinary & Miscellaneous Expenses	18,213.50	
791	5021101000	Legal Services	23,700.00	
792	5021102000	Auditing Services	1,008,872.50	
793	5021103000	Consultancy Services	750,000.00	
799	5021199000	Other Professional Services	2,896,989.78	
794	5021201000	Environment/Sanitary Services	60,000.00	
796	5021202000	Janitorial Services	384,608.43	
797	5021203000	Security Services	448,444.72	
795	5021299000	Other General Services	23,550.00	
811	5021301000	R&M-Investment Property	8,000.00	
815B	5021304001	R&M - Buildings	70,236.60	
840	5021305099	R&M-M&E Other Machinery and Equipment	35,714.29	
841	5021306000	R&M-Transportation Equipment	316,841.49	
891	5021501000	Taxes, Duties & Licenses	59,415.30	
893	5021503000	Insurance/Reinsurance Expenses	75,659.52	
780	5029901001	Advertising, Promotional & Marketing Expenses	142,053.57	
781	5029902000	Printing & Publication Expenses	19,648.55	
783	5029903000	Representation Expenses	453,871.94	
783b	5029903001	BOD Representation Expenses	293,447.50	
BODRA	5029903002	BOD RATA - EO	315,544.84	
969	5029999000	Other Maintenance & Operating Expenses	473,230.00	
911	5050101000	Depreciation-Investment Property	672,934.50	
902	5050102000	Depreciation-Land Improvements	40,960.17	
915	5050104001	Depreciation-Buildings	108,713.76	
915.1	5050104099	Depreciation-Other Structures	261,386.28	
921	5050105001	Depreciation-M&E Office Equipment	124,063.45	
923	5050105002	Depreciation-M&E ICT Equipment	266,468.07	



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927	5050105003	Depreciation-M&E Agricultural & forestry Equipment	2,865.42	
929	5050105006	Depreciation-M&E Communication Equipment	5,906.25	
923.1	5050105011	Depreciation-M&E Printing Equipment	6,345.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	127,727.19	
941	5050106001	Depreciation-Motor Vehicles	669,522.87	
922	5050107001	Depreciation-Furniture & Fixtures	40,448.51	
951	5050201000	Amortization-Intangible Assets	241,071.44	
901	5050302000	Impairment Loss-Loans & Receivables	208,538.73	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	376,202.38	
891.1	5021504000	Income Tax Expenses	5,209,466.03	
TOTAL			555,094,107.56	555,094,107.56

Certified by:


JOSEPHINE Q. TECAN
Accountant


RONALD B. ZAMBRANO
Finance Manager