

TRIAL BALANCE
AS AT 30 SEPTEMBER 2022

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NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	19,431.64	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	45,565,117.80	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	7,203,215.62	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,038.81	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	14,376,147.07	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	412,560.22	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	53.15	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,135,577.71	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,068,267.75	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	184,263.82	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,126,123.33	
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	11,896,145.54	
114-15	1021101006	Investments in Time Deposits-LC, CU16.2M	16,431,974.22	
114-16	1021101007	Investments in Time Deposits-LC, GF20.3M	20,539,967.80	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	8,336,432.45	
121	1030101000	Accounts Receivable	10,119,008.92	
301	1030101200	Allowance for Impairment-Accounts Receivable		8,675,731.39
ART	1030101001	A/R Clearing - Temporary Account	28,584.87	
137	1030305000	Due from Other GCs	217,069.04	
141A	1030307000	Due from Parent Corporation	34,254,433.79	
146	1039901000	Receivables-Disallowances/Charges	11,975,202.78	
123	1039902000	Due from Officers & Employees	79,360.95	
149	1039999000	Other Receivables	120,573.39	
155	1040401000	Office Supplies Inventory	547,964.29	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	146,048.69	
148.1	1990103000	Advances to Special Disbursing Officer	6,300.00	
148	1990104000	Advances to Officers & Employees	49,061.36	
178	1990205000	Prepaid Insurance	27,321.54	
IT-G	1990206001	Input Tax-Goods	885,515.74	
IT-S	1990206002	Input Tax-Services	3,215,289.21	
IT-CG	1990206003	Input Tax-Capital Goods	1,000,149.43	
PIT	1990208000	Withholding Tax at Source	8,578.82	
186	1990302000	Guaranty Deposits	1,543,010.05	
DOLF	1021301000	Financial Assets at Fair Value Through Other Comprehensive Income	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		19,855,132.18
202	1060299000	Other Land Improvements	1,515,122.62	
302	1060299100	Accumulated Depreciation-Other Land Improvements		854,030.32
211	1060401000	Buildings	4,136,145.38	
311	1060401100	Accumulated Depreciation- Buildings		3,722,530.84
215	1060499000	Other Structures	9,369,257.69	
315	1060499100	Accumulated Depreciation-Other Structures		5,696,649.57
221	1060502000	Office Equipment	1,316,495.00	
321	1060502100	Accumulated Depreciation-Office Equipment		971,111.87
223	1060503000	ICT Equipment	3,770,556.05	
323	1060503100	Accumulated Depreciation-ICT Equipment		1,945,969.29
223.1	1060512000	Printing Equipment	94,000.00	
223.1	1060512100	Accumulated Depreciation-Printing Equipment		66,270.00
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00

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240	1060599000	Other Machinery & Equipment	1,589,044.46	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,016,904.99
241	1060601000	Motor Vehicles	17,534,844.55	
341	1060601100	Accumulated Depreciation-Motor Vehicles		8,504,830.81
222	1060701000	Furniture & Fixtures	1,971,585.52	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,774,426.97
223.2	1080102000	Computer Software	1,630,454.69	
323.2	1080102100	Accumulated Amortization-Computer Software		1,630,454.69
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		1,391,113.54
401.1	2010101001	Accounts Payable - Accrued Expenses		421,801.63
403	2010102000	Due to Officers & Employees		3,237.10
412.1	2020101020	Due to BIR-EWT goods 1%		5,121.68
412.2	2020101006	Due to BIR-EWT services 2%		37,394.21
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		511,464.08
412.5.1	2020101021	Due to BIR-EVAT goods 5%		24,914.60
412.5.2	2020101005	Due to BIR-EVAT services 5%		93,967.90
412.3	2020101003	Due to BIR-Non-VAT services 1%		2,120.37
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		7,600.00
414.1	2020103001	Due to Pag-IBIG - Premium		18,700.00
414.2	2020103002	Due to Pag-IBIG - MPL		48,427.38
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		124,000.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		2,229.26
415.1	2020104001	Due to PhilHealth-Premium		233,043.79
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		185,055.00
417.2	2020111002	Due to SSS - ECC		2,040.00
417.3	2020111003	Due to SSS - Salary Loan		53,491.23
417.4	2020111005	Due to SSS - Provident Fund		33,020.00
417.5	2020111006	Due to SSS - Calamity Loan		0.00
421A	2020110000	Due to Parent Corporation		3,189,070.91
ITR	2020113000	Income Tax Payable		262,563.87
TLIAB	2040101000	Trust Liabilities		12,508,794.73
426	2040104000	Guaranty/Security Deposits Payable		3,456,757.70
Cust Dep	2040105000	Customers' Deposits Payable		1,264,459.80
455.1	2050199000	Other Deferred Credits		1,069,909.18
455	2050201000	Unearned Revenue/Income-Investment Property		531,241.20
LBP	2060102000	Leave Benefits Payable		3,682,961.47
439	2999999000	Other Payables		95,287.93
502	3080101000	Share Capital		360,754,900.00
502A	3080102000	Share Premium		88.97
510	3070101000	Retained Earnings/(Deficit)	166,512,201.64	
605	4020101000	Permit Fees		1,583,451.84
613	4020104000	Clearance & Certification Fees		31,216.00
617	4020110000	Inspection fees		29,500.00
628.3	4020111000	Verification & Authentication Fees		4,536.00
621	4020113000	Processing Fees		83,520.00
629	4020114000	Fines & Penalties-Service Income		64,292.12
628.1	4020199001	Other Service Income-CUSA		5,296,892.46
628	4020199000	Other Service Income		6,720.00
628.2	4020199002	Other Service Income-Overtime SEZAD		367,579.28
642	4020205000	Rent/Lease Income		839,541.62
664	4020221000	Interest Income		76,832.10
649	4020223000	Fines & Penalties-Business Income		12,059.70
653	4020234000	Management Fees		68,150,204.03
648.1	4020236000	Admission Fees		4,005,591.00
648	4020299000	Other Business Income		48,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		1,150,588.62
682	4050104000	Gain on Sale of Property, Plant & Equipment		461,998.00

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678	4069999000	Miscellaneous Income		34,100.11
701	5010101000	Salaries & Wages-Regular	31,067,667.48	
711	5010201000	Personnel Economic Relief Allowance (PERA)	995,706.00	
713	5010202000	Representation Allowance (RA)	543,250.00	
714	5010203000	Transportation Allowance (TA)	376,750.00	
715	5010204000	Clothing/Uniform Allowance	322,000.00	
723	5010213000	Overtime & Night Pay	569,086.51	
725A	5010214000	Year-End Bonus	362,687.00	
724	5010215000	Cash Gift	7,500.00	
725	5010216000	Mid-Year Bonus	3,405,415.67	
PDBOD	5010217001	BOD Per diem	1,623,000.00	
719	5010299000	Other Bonuses & Allowances	32,400.00	
719PEI	5010299012	Other Bonuses & Allowances-Productivity Enhancement Incentive	5,000.00	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,073,239.00	
719AB	5010299040	Other Bonuses & Allowances-Anniversary Bonus	10,000.00	
719L	5010299041	Other Bonuses & Allowances-Loyalty	50,000.00	
731	5010301000	Retirement & Life Insurance Premiums	832,915.00	
734	5010304000	Employees Compensation Insurance Premiums	14,710.00	
732	5010302000	Pag-IBIG Contributions	49,100.00	
733	5010303000	PhilHealth Contributions	479,434.73	
735	5010305000	Provident Fund Contributions	192,865.00	
742	5010403000	Terminal Leave Benefits	1,524,079.71	
751	5020101000	Traveling Expenses-Local	1,047,766.05	
751b	5020101001	BOD Travel Expenses	627,446.47	
753	5020201000	Training Expenses	369,558.01	
753b	5020201001	BOD Training Expenses	58,164.29	
755	5020301000	Office Supplies Expenses	701,172.61	
756	5020302000	Accountable Forms Expenses	15,000.00	
761	5020309000	Fuel, Oil & Lubricants Expenses	1,033,372.89	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	185,437.51	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	17,995.00	
765	5020399000	Other Supplies & Materials Expenses	518,158.03	
766	5020401000	Water Expenses	149,146.21	
767	5020402000	Electricity Expenses	343,295.49	
771	5020501000	Postage & Courier Services	3,746.00	
773	5020502001	Telephone Expenses-Mobile	239,668.29	
772	5020502002	Telephone Expenses-Landline	17,963.59	
773EO	5020502003	BOD Communication Allowance-EO	135,589.53	
774	5020503000	Internet Subscription Expenses	370,365.81	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	14,772.05	
884	5021003000	Extraordinary & Miscellaneous Expenses	85,397.75	
791	5021101000	Legal Services	78,849.29	
792	5021102000	Auditing Services	2,232,736.62	
799	5021199000	Other Professional Services	2,838,002.74	
794	5021201000	Environment/Sanitary Services	884,608.32	
796	5021202000	Janitorial Services	1,248,650.15	
797	5021203000	Security Services	498,320.72	
795	5021299000	Other General Services	38,755.00	
811	5021301000	R&M-Investment Property	22,025.89	
815B	5021304001	R&M - Buildings	49,553.58	
815OS	5021304099	R&M - Other Structures	47,675.00	
821	5021305001	R&M-M&E Office Equipment	22,142.86	
823	5021305002	R&M-M&E ICT Equipment	37,000.00	
840	5021305099	R&M-M&E Other Machinery and Equipment	26,785.71	
841	5021306000	R&M-Transportation Equipment	530,436.57	
826	5021321000	R&M-Semi-Expendable Machinery & Equipment	17,059.11	
891	5021501000	Taxes, Duties & Licenses	64,450.00	
892	5021502000	Fidelity Bond Premiums	66,075.00	
893	5021503000	Insurance/Reinsurance Expenses	39,380.30	
780	5029901001	Advertising, Promotional & Marketing Expenses	343,613.00	

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781	5029902000	Printing & Publication Expenses	51,664.89	
783	5029903000	Representation Expenses	785,548.64	
783b	5029903001	BOD Representation Expenses	441,033.47	
BODRAT	5029903002	BOD RATA - EO	523,645.26	
782	5029905000	Rent/Lease expenses	1,500.00	
786	5029907000	Subscription Expenses	98,662.50	
969	5029999000	Other Maintenance & Operating Expenses	318,650.00	
971	5030104000	Bank Charges	5,100.00	
911	5050101000	Depreciation-Investment Property	541,334.79	
902	5050102000	Depreciation-Land Improvements	38,935.71	
915.1	5050104099	Depreciation-Other Structures	180,650.19	
921	5050105001	Depreciation-M&E Office Equipment	108,289.95	
923	5050105002	Depreciation-M&E ICT Equipment	433,460.62	
927	5050105003	Depreciation-M&E Agricultural & forestry Equipment	516.39	
929	5050105006	Depreciation-M&E Communication Equipment	1,968.75	
923.1	5050105011	Depreciation-M&E Printing Equipment	6,345.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	85,400.58	
941	5050106001	Depreciation-Motor Vehicles	1,057,121.00	
922	5050107001	Depreciation-Furniture & Fixtures	11,087.12	
951	5050201000	Amortization-Intangible Assets	11,391.24	
891.1	5021504000	Income Tax Expenses	2,936,130.06	
TOTAL			527,167,252.09	527,167,252.09

Certified Correct:



JOSEPHINE Q. TECAN
Accountant