

TRIAL BALANCE
AS AT 31 March 2023

AS AT 31 MARCH 2023

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	68,115.90	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	24,689,838.39	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	16,146,272.36	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,089.66	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	1,976,519.01	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	412,700.96	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	69.76	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GFIM	1,137,876.05	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,080,894.93	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	184,468.82	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,136,555.28	
111-12	1010506005	Special Savings Deposit-Local Currency, OF19M 180d	19,000,000.00	
111-13	1010506006	Special Savings Deposit-Local Currency, OF19M 90d	19,000,000.00	
111-14	1010506007	Special Savings Deposit-Local Currency, OF19M 30d	19,013,511.11	
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	11,990,785.99	
114-15	1021101006	Investments in Time Deposits-LC, CU16.2M	16,563,430.01	
114-16	1021101007	Investments in Time Deposits-LC, GF20.3M	20,704,287.54	
114-1	1021101008	Investments in Time Deposits-LC, CUSA14.3M	14,300,000.00	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	7,703,520.34	
121	1030101000	Accounts Receivable	20,308,280.48	
301	1030101200	Allowance for Impairment-Accounts Receivable		9,463,598.50
ART	1030101001	A/R Clearing -Temporary Account	15,005.28	
137	1030305000	Due from Other GCs	147,069.04	
141A	1030307000	Due from Parent Corporation	26,943,124.86	
146	1039901000	Receivables-Disallowances/Charges	11,958,790.26	
123	1039902000	Due from Officers & Employees	68,682.33	
149	1039999000	Other Receivables	120,573.39	
155	1040401000	Office Supplies Inventory	459,513.73	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	104,704.38	
148	1990104000	Advances to Officers & Employees	43,200.00	
181	1990201000	Advances to Contractors	196,643.68	
178	1990205000	Prepaid Insurance	25,524.51	
IT-G	1990206001	Input Tax-Goods	330,356.54	
IT-S	1990206002	Input Tax-Services	940,174.10	
IT-CG	1990206003	Input Tax-Capital Goods	781,424.46	
PITE	1990208000	Withholding Tax at Source-EWT	490,304.75	
PITV	1990208001	Withholding Tax at Source-VAT	4,159,969.43	
OPRE	1990299000	Other Prepayments	1,709,547.00	
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		20,200,625.09
202	1060299000	Other Land Improvements	1,515,122.62	
302	1060299100	Accumulated Depreciation-Other Land Improvements		879,312.64
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		5,830,510.89
221	1060502000	Office Equipment	1,505,616.43	
321	1060502100	Accumulated Depreciation-Office Equipment		1,132,016.27
223	1060503000	ICT Equipment	5,367,192.99	
323	1060503100	Accumulated Depreciation-ICT Equipment		2,249,336.17
229	1060507000	Communication Equipment	6,952,000.00	
329	1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00

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234	1060510000	Military, Police & Security Equipment	615,785.33	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equipment		13,855.17
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		70,500.00
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	2,188,844.46	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,325,012.07
241	1060601000	Motor Vehicles	17,559,251.69	
341	1060601100	Accumulated Depreciation-Motor Vehicles		9,239,490.96
222	1060701000	Furniture & Fixtures	2,047,385.52	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,777,837.97
264.3	1069803000	Construction in Progress- Buildings & Other Structures	749,062.58	
223.2	1080102000	Computer Software	1,630,454.69	
323.2	1080102100	Accumulated Amortization-Computer Software		1,630,454.69
401	2010101000	Accounts Payable		676,093.98
401.1	2010101001	Accounts Payable - Accrued Expenses		2,772,477.02
403	2010102000	Due to Officers & Employees		184.00
412.1	2020101020	Due to BIR-EWT goods 1%		1,350.64
412.2	2020101006	Due to BIR-EWT services 2%		46,086.61
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		434,706.88
412.5.1	2020101021	Due to BIR-EVAT goods 5%		5,883.16
412.5.2	2020101005	Due to BIR-EVAT services 5%		124,171.65
412.3	2020101003	Due to BIR-Non-VAT services 1%		3,105.32
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		11,200.00
414.1	2020103001	Due to Pag-IBIG - Premium		20,800.00
414.2	2020103002	Due to Pag-IBIG - MPL		30,184.14
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		153,500.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		4,000.00
415.1	2020104001	Due to PhilHealth-Premium		143,074.39
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		215,622.50
417.2	2020111002	Due to SSS - ECC		2,230.00
417.3	2020111003	Due to SSS - Salary Loan		25,060.16
417.4	2020111005	Due to SSS - Provident Fund		73,780.00
421A	2020110000	Due to Parent Corporation		208,452.55
ITR	2020113000	Income Tax Payable		0.87
TLIAB	2040101000	Trust Liabilities		70,047,686.18
426	2040104000	Guaranty/Security Deposits Payable		3,336,307.90
Cust Dep	2040105000	Customers' Deposits Payable		32,245.81
OTX	2050103000	Output Tax		3,320,646.71
455.1	2050199000	Other Deferred Credits		1,069,909.18
455	2050201000	Unearned Revenue/Income-Investment Property		41,850.00
LBP	2060102000	Leave Benefits Payable		3,774,505.06
439	2999999000	Other Payables		95,787.93
502	3080101000	Share Capital		353,115,800.00
502A	3080102000	Share Premium		73.91
510	3070101000	Retained Earnings/(Deficit)	154,346,528.14	
605	4020101000	Permit Fees		2,040,124.91
613	4020104000	Clearance & Certification Fees		19,642.85
617	4020110000	Inspection fees		18,392.86
628.3	4020111000	Verification & Authentication Fees		1,542.86
621	4020113000	Processing Fees		32,767.86
629	4020114000	Fines & Penalties-Service Income		28,942.07
628.1	4020199001	Other Service Income-CUSA		1,783,466.55
628	4020199000	Other Service Income		2,035.72
628.2	4020199002	Other Service Income-Overtime SEZAD		228,699.27
642	4020205000	Rent/Lease Income		558,185.11
664	4020221000	Interest Income		34,642.88
653	4020234000	Management Fees		21,434,197.07
648.1	4020236000	Admission Fees		1,615,462.51
648	4020299000	Other Business Income		25,892.87
681	4050101000	Gain on Foreign Exchange (FOREX)		108,556.10
678	4069999000	Miscellaneous Income		1,179.74
701	5010101000	Salaries & Wages-Regular	9,911,685.70	
711	5010201000	Personnel Economic Relief Allowance (PERA)	328,260.64	

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713	5010202000	Representation Allowance (RA)	164,250.00	
714	5010203000	Transportation Allowance (TA)	107,802.08	
715	5010204000	Clothing/Uniform Allowance	318,000.00	
723	5010213000	Overtime & Night Pay	295,824.54	
PDBOD	5010217001	BOD Per diem	586,000.00	
PBI	5010217002	BOD Performance Based Incentive	369,000.00	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,630,192.75	
731	5010301000	Retirement & Life Insurance Premiums	311,980.00	
734	5010304000	Employees Compensation Insurance Premiums	4,930.00	
732	5010302000	Pag-IBIG Contributions	16,500.00	
733	5010303000	PhilHealth Contributions	185,276.99	
735	5010305000	Provident Fund Contributions	146,395.00	
749	5010499000	Other Personnel Benefits	58,166.50	
751	5020101000	Traveling Expenses-Local	588,977.57	
751b	5020101001	BOD Travel Expenses	381,622.84	
753	5020201000	Training Expenses	37,000.00	
755	5020301000	Office Supplies Expenses	95,437.13	
761	5020309000	Fuel, Oil & Lubricants Expenses	292,335.98	
765	5020399000	Other Supplies & Materials Expenses	63,271.94	
766	5020401000	Water Expenses	92,526.33	
767	5020402000	Electricity Expenses	190,020.10	
771	5020501000	Postage & Courier Services	2,772.00	
773	5020502001	Telephone Expenses-Mobile	53,878.69	
773EO	5020502003	BOD Communication Allowance-EO	32,600.15	
774	5020503000	Internet Subscription Expenses	47,768.72	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	4,069.83	
884	5021003000	Extraordinary & Miscellaneous Expenses	23,878.07	
791	5021101000	Legal Services	29,350.00	
792	5021102000	Auditing Services	569,849.00	
799	5021199000	Other Professional Services	833,642.67	
794	5021201000	Environment/Sanitary Services	242,704.16	
796	5021202000	Janitorial Services	440,367.67	
797	5021203000	Security Services	166,772.58	
815B	5021304001	R&M - Buildings	18,526.79	
841	5021306000	R&M-Transportation Equipment	58,684.81	
891	5021501000	Taxes, Duties & Licenses	6,720.00	
892	5021502000	Fidelity Bond Premiums	1,012.50	
893	5021503000	Insurance/Reinsurance Expenses	9,394.28	
780	5029901001	Advertising, Promotional & Marketing Expenses	2,685.00	
781	5029902000	Printing & Publication Expenses	1,050.00	
783	5029903000	Representation Expenses	285,096.72	
783b	5029903001	BOD Representation Expenses	199,777.46	
BODRAT	5029903002	BOD RATA - EO	232,659.48	
786	5029907000	Subscription Expenses	3,069.64	
969	5029999000	Other Maintenance & Operating Expenses	463,528.57	
971	5030104000	Bank Charges	155.00	
911	5050101000	Depreciation-Investment Property	165,047.58	
902	5050102000	Depreciation-Land Improvements	12,641.16	
915.1	5050104099	Depreciation-Other Structures	68,535.90	
921	5050105001	Depreciation-M&E Office Equipment	36,722.43	
923	5050105002	Depreciation-M&E ICT Equipment	193,321.89	
934	5050105009	Depreciation-M&E Military, Police & Security Equipment	13,855.17	
923.1	5050105011	Depreciation-M&E Printing Equipment	2,115.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	24,421.35	
941	5050106001	Depreciation-Motor Vehicles	367,722.36	
922	5050107001	Depreciation-Furniture & Fixtures	3,411.00	
901	5050302000	Impairment Loss-Loans & Receivables	267,980.21	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	347,889.05	
891.1	5021504000	Income Tax Expenses	1,712,496.21	
TOTAL			528,784,357.80	528,784,357.80

Certified Correct:

JOSEPHINE Q. TECAN
Accountant