



**TRIAL BALANCE
AS AT 31 MARCH 2025**

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	174,962.02	
104	1010102000	Petty Cash	80,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	98,244,290.81	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	13,953,697.20	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,332.04	
111-4	1010202007	Cash in Bank-LCCA-CUSA Fund	10,674,114.62	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,371.86	
111-7	1010202010	Cash in Bank-LCCA- eGOV	156.96	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,147,115.94	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,163,500.82	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	186,794.37	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,178,323.27	
111-15	1.011E+09	Special Savings Deposit-Local Currency, GF17M 180d	17,279,467.54	
111-16	1.011E+09	Special Savings Deposit-Local Currency, CU17M	17,214,996.09	
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	12,214,990.44	
114-16	1021101007	Investments in Time Deposits-LC, GF20.3M	21,092,043.64	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	8,143,200.12	
121	1030101000	Accounts Receivable	14,322,476.08	
301	1030101200	Allowance for Impairment-Accounts Receivable		7,430,345.87
ART	1030101001	A/R Clearing -Temporary Account	1,178.30	
137	1030305000	Due from Other GCs	281,093.02	
141	1030307000	Due from Parent Corporation	31,086,699.92	
146	1039901000	Receivables-Disallowances/Charges	18,240,522.41	
123	1039902000	Due from Officers & Employees	54,124.73	
149	1039999000	Other Receivables	25,100.00	
155	1040401000	Office Supplies Inventory	591,976.91	
168	1040413000	Construction Materials Inventory	3,394,117.65	
165	1040499000	Other Supplies & Materials Inventory	440,254.29	
148	1990104000	Advances to Officers & Employees	313,137.10	
178	1990205000	Prepaid Insurance	189,706.67	
184	1990210000	Prepaid Subscription	285,069.54	
185	1990299000	Other Prepayments	5,591,054.24	
186	1990302000	Guaranty Deposits	2,031,260.41	
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	7,791,670.27	
311.1	1050102100	Accumulated Depreciation-Investment Property, Buildings		7,037,202.24
202	1060299000	Other Land Improvements	1,515,122.62	
302	1060299100	Accumulated Depreciation-Other Land Improvements		980,441.92
211	1060401000	Buildings	7,958,644.87	
311	1060401100	Accumulated Depreciation- Buildings		3,831,472.06
215	1060499000	Other Structures	9,944,004.89	
315	1060499100	Accumulated Depreciation-Other Structures		6,405,501.58
221	1060502000	Office Equipment	1,322,816.43	
321	1060502100	Accumulated Depreciation-Office Equipment		1,163,124.63

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
223	1060503000	ICT Equipment	7,570,125.45	
323	1060503100	Accumulated Depreciation-ICT Equipment		4,055,771.18
229	1060507000	Communication Equipment	6,952,000.00	
329	1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00
230	1060508000	Construction and Heavy Equipment	324,553.58	
330	1060508100	Accumulated Depreciation-Construction and Heavy Equipment		30,832.56
234	1060510000	Military, Police & Security Equipment	615,785.33	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equipment		124,696.53
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		84,600.00
236	1060514000	Technical & Scientific Equipment	542,282.14	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		235,473.60
240	1060599000	Other Machinery & Equipment	1,646,044.46	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,218,510.99
241	1060601000	Motor Vehicles	21,141,941.97	
341	1060601100	Accumulated Depreciation-Motor Vehicles		11,673,432.60
222	1060701000	Furniture & Fixtures	2,270,028.38	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,969,788.41
264.3	1069803000	Construction in Progress- Buildings & Other Structures	1,569,423.34	
223.2	1080102000	Computer Software	1,194,578.36	
323.2	1080102100	Accumulated Amortization-Computer Software		1,164,578.36
DIPCS	1089802000	Development in Progress-Computer Software	696,428.57	
401	2010101000	Accounts Payable		203,221.45
401.1	2010101001	Accounts Payable - Accrued Expenses		5,500,844.98
403	2010102000	Due to Officers & Employees		1,500.00
412.1	2020101020	Due to BIR-EWT goods 1%		1,275.83
412.2	2020101006	Due to BIR-EWT services 2%		14,058.37
412.4	2020101001	Due to BIR-w/tax compensation		403,423.79
412.5.1	2020101021	Due to BIR-EVAT goods 5%		4,782.91
412.5.2	2020101005	Due to BIR-EVAT services 5%		82,899.31
412.3	2020101003	Due to BIR-Non-VAT services 1%		7,856.56
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		3,000.00
414.1	2020103001	Due to Pag-IBIG - Premium		45,566.54
414.2	2020103002	Due to Pag-IBIG - MPL		39,880.08
414.4	2020103004	Due to Pag-IBIG - MP2		112,500.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		18,200.00
415.1	2020104001	Due to PhilHealth-Premium		186,768.68
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		252,347.50
417.2	2020111002	Due to SSS - ECC		2,560.00
417.3	2020111003	Due to SSS - Salary Loan		32,080.00
417.4	2020111005	Due to SSS - Provident Fund		113,250.21
417.5	2020111006	Due to SSS - Calamity Loan		933.84
421A	2020110000	Due to Parent Corporation		3,192,944.93
ITR	2020113000	Income Tax Payable		0.65
TLIAB	2040101000	Trust Liabilities		95,420,939.91
426	2040104000	Guaranty/Security Deposits Payable		1,491,245.90
CustDep	2040105000	Customers' Deposits Payable		233,196.95
TL-D	2040108000	Trust Liabilities-Disallowances/Charges		95,961.13
455	2050201000	Unearned Revenue/Income-Investment Property		1,584,512.93
LBP	2060102000	Leave Benefits Payable		3,686,241.47
OP	2060199000	Other Provisions		3,486,725.00
439	2999999000	Other Payables		90,597.59
502	3080101000	Share Capital		277,241,400.00
502A	3080102000	Share Premium		54.52

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
510	3070101000	Retained Earnings/(Deficit)	80,552,157.43	
605	4020101000	Permit Fees		451,098.29
613	4020104000	Clearance & Certification Fees		6,000.00
617	4020110000	Inspection fees		13,592.47
628.3	4020111000	Verification & Authentication Fees		192.86
621	4020113000	Processing Fees		12,571.41
629	4020114000	Fines & Penalties-Service Income		25,613.48
628.1	4020199001	Other Service Income-CUSA		1,864,633.59
628	4020199000	Other Service Income		1,821.43
628.2	4020199002	Other Service Income-Overtime SEZAD		292,799.84
642	4020205000	Rent/Lease Income		288,936.85
664	4020221000	Interest Income		163,765.25
649	4020223000	Fines & Penalties-Business Income		9,054.82
653	4020234000	Management Fees		17,032,981.48
648.1	4020236000	Admission Fees		2,516,557.32
648	4020299000	Other Business Income		50,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		49,385.41
678	4069999000	Miscellaneous Income		871.42
701	5010101000	Salaries & Wages-Regular	9,909,456.47	
711	5010201000	Personnel Economic Relief Allowance (PERA)	323,090.89	
713	5010202000	Representation Allowance (RA)	145,500.00	
714	5010203000	Transportation Allowance (TA)	90,000.00	
723	5010213000	Overtime & Night Pay	99,429.44	
PDBOD	5010217001	BOD Per diem	344,000.00	
731	5010301000	Retirement & Life Insurance Premiums	324,100.00	
734	5010304000	Employees Compensation Insurance Premiums	4,860.00	
732	5010302000	Pag-IBIG Contributions	31,800.00	
733	5010303000	PhilHealth Contributions	235,097.14	
735	5010305000	Provident Fund Contributions	219,550.00	
751	5020101000	Traveling Expenses-Local	377,008.42	
751b	5020101001	BOD Travel Expenses	36,524.14	
752	5020102000	Traveling Expenses-Foreign	41,492.64	
753	5020201000	Training Expenses	3,000.00	
755	5020301000	Office Supplies Expenses	540,663.49	
761	5020309000	Fuel, Oil & Lubricants Expenses	275,447.84	
765	5020399000	Other Supplies & Materials Expenses	120,042.02	
766	5020401000	Water Expenses	50,588.30	
767	5020402000	Electricity Expenses	243,899.90	
771	5020501000	Postage & Courier Services	323.66	
773	5020502001	Telephone Expenses-Mobile	46,075.60	
773EO	5020502003	BOD Communication Allowance-EO	-	
774	5020503000	Internet Subscription Expenses	27,415.30	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	1,806.54	
884	5021003000	Extraordinary & Miscellaneous Expenses	46,587.13	
791	5021101000	Legal Services	20,993.70	
792	5021102000	Auditing Services	743,084.50	
799	5021199000	Other Professional Services	1,147,735.06	
794	5021201000	Environment/Sanitary Services	455,190.26	
796	5021202000	Janitorial Services	317,050.06	
797	5021203000	Security Services	269,056.62	
795	5021299000	Other General Services	21,987.96	
815B	5021304001	R&M - Buildings	1,843.75	
815OS	5021304099	R&M - Other Structures	1,294.65	
840	5021305099	R&M-M&E Other Machinery and Equipment	80.36	

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
841	5021306000	R&M-Transportation Equipment	18,053.75	
891	5021501000	Taxes, Duties & Licenses	4,060.00	
893	5021503000	Insurance/Reinsurance Expenses	30,332.52	
780	5029901001	Advertising, Promotional & Marketing Expenses	125,455.00	
783	5029903000	Representation Expenses	321,546.82	
783b	5029903001	BOD Representation Expenses	22,000.00	
BODRAT	5029903002	BOD RATA - EO	26,540.23	
786	5029907000	Subscription Expenses	234,869.23	
878	5029908000	Donations	30,000.00	
974	5029914000	Documentary Stamps Expenses	18,254.70	
969	5029999000	Other Maintenance & Operating Expenses	57,985.71	
971	5030104000	Bank Charges	318.00	
902	5050102000	Depreciation-Land Improvements	12,641.16	
915	5050104001	Depreciation-Buildings	18,156.87	
915.1	5050104099	Depreciation-Other Structures	69,473.79	
921	5050105001	Depreciation-M&E Office Equipment	2,655.00	
923	5050105002	Depreciation-M&E ICT Equipment	275,234.55	
930	5.05E+09	Depreciation-M&E Construction & Heavy Equipment	15,416.28	
934	5050105009	Depreciation-M&E Military, Police & Security Equipment	13,855.17	
936	5050105013	Depreciation-M&E Technical & Scientific Equipment	15,483.27	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	17,896.35	
941	5050106001	Depreciation-Motor Vehicles	477,920.76	
922	5050107001	Depreciation-Furniture & Fixtures	7,219.92	
951	5050201000	Amortization-Intangible Assets	13,571.43	
901	5050302000	Impairment Loss-Loans & Receivables	68,177.22	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	139,073.86	
891.1	5021504000	Income Tax Expenses	1,029,374.95	
TOTAL			467,073,379.48	467,073,379.48

Certified Correct:


JOSEPHINE Q. TECAN
 Accountant