



**TRIAL BALANCE**

**AS AT 30 SEPTEMBER 2025**

| RCA CODE   | ACCOUNT NAME                                                      | DEBIT         | CREDIT       |
|------------|-------------------------------------------------------------------|---------------|--------------|
| 1010101000 | Cash-Collecting Officer                                           | 48,304.04     |              |
| 1010102000 | Petty Cash                                                        | 80,000.00     |              |
| 1010202004 | Cash in Bank-LCCA-OPEX                                            | 37,645,994.97 |              |
| 1010202005 | Cash in Bank-LCCA-Generated Fund                                  | 10,840,974.34 |              |
| 1010202006 | Cash in Bank-LCCA-Scout Barrio Fund                               | 149,392.78    |              |
| 1010202007 | Cash in Bank-LCCA-CUSA Fund                                       | 17,954,985.98 |              |
| 1010202009 | Cash in Bank-LCCA-Adopt-A-Tree-Fund                               | 413,539.98    |              |
| 1010202010 | Cash in Bank-LCCA- eGOV                                           | 189.90        |              |
| 1010506001 | Special Savings Deposit-Local Currency, LBP GF1M                  | 1,149,437.62  |              |
| 1010506002 | Special Savings Deposit-Local Currency, IHG4.78M                  | 5,186,031.58  |              |
| 1010506003 | Special Savings Deposit-Local Currency, Ret. Fund                 | 187,380.33    |              |
| 1010506004 | Special Savings Deposit-Local Currency, GF5M                      | 5,188,803.82  |              |
| 1010506008 | Special Savings Deposit-Local Currency, GF17M 180d                | 17,373,813.44 |              |
| 1010506009 | Special Savings Deposit-Local Currency, CU17M                     | 17,302,060.76 |              |
| 1021101005 | Investments in Time Deposits-LC, CU7.2M                           | 12,214,990.44 |              |
| 1021101007 | Investments in Time Deposits-LC, GF20.3M                          | 21,092,043.64 |              |
| 1021102000 | Investments in Time Deposits-FC, Ret. Fund                        | 8,236,862.11  |              |
| 1030101000 | Accounts Receivable                                               | 24,987,460.58 |              |
| 1030101200 | Allowance for Impairment-Accounts Receivable                      |               | 7,529,135.73 |
| 1030101001 | A/R Clearing -Temporary Account                                   | (23,466.25)   |              |
| 1030305000 | Due from Other GCs                                                | 393,610.02    |              |
| 1030307000 | Due from Parent Corporation                                       | 24,494,430.05 |              |
| 1039901000 | Receivables-Disallowances/Charges                                 | 18,698,820.41 |              |
| 1039902000 | Due from Officers & Employees                                     | 96,286.02     |              |
| 1040401000 | Office Supplies Inventory                                         | 373,947.92    |              |
| 1040413000 | Construction Materials Inventory                                  | 3,394,117.65  |              |
| 1040499000 | Other Supplies & Materials Inventory                              | 94,185.67     |              |
| 1990104000 | Advances to Officers & Employees                                  | 22,800.00     |              |
| 1990205000 | Prepaid Insurance                                                 | 208,843.13    |              |
| 1990206002 | Input Tax-Services                                                | (24,154.65)   |              |
| 1990210000 | Prepaid Subscription                                              | 756,437.69    |              |
| 1990299000 | Other Prepayments                                                 | 1,816,860.97  |              |
| 1990302000 | Guaranty Deposits                                                 | 2,031,260.41  |              |
| 1021301000 | Financial Assets at Fair Value Through Other Comprehensive Income | 5,500,000.00  |              |
| 1029901000 | Investments in Stocks                                             | 132,000.00    |              |

| RCA CODE   | ACCOUNT NAME                                                   | DEBIT         | CREDIT        |
|------------|----------------------------------------------------------------|---------------|---------------|
| 1050102000 | Investment Property, Buildings                                 | 7,791,670.27  |               |
| 1050102100 | Accumulated Depreciation-Investment Property, Buildings        |               | 7,037,202.24  |
| 1060299000 | Other Land Improvements                                        | 1,515,122.62  |               |
| 1060299100 | Accumulated Depreciation-Other Land Improvements               |               | 993,083.08    |
| 1060401000 | Buildings                                                      | 7,958,644.87  |               |
| 1060401100 | Accumulated Depreciation- Buildings                            |               | 3,849,628.93  |
| 1060499000 | Other Structures                                               | 9,944,004.89  |               |
| 1060499100 | Accumulated Depreciation-Other Structures                      |               | 6,474,975.37  |
| 1060502000 | Office Equipment                                               | 1,322,816.43  |               |
| 1060502100 | Accumulated Depreciation-Office Equipment                      |               | 1,165,779.63  |
| 1060503000 | ICT Equipment                                                  | 7,674,125.45  |               |
| 1060503100 | Accumulated Depreciation-ICT Equipment                         |               | 4,331,005.73  |
| 1060507000 | Communication Equipment                                        | 6,952,000.00  |               |
| 1060507100 | Accumulated Depreciation-Communication Equipment               |               | 3,336,960.00  |
| 1060508000 | Construction and Heavy Equipment                               | 324,553.58    |               |
| 1060508100 | Accumulated Depreciation-Construction and Heavy Equipment      |               | 46,248.84     |
| 1060510000 | Military,Police & Security Equipment                           | 615,785.33    |               |
| 1060510100 | Accumulated Depreciation-Military, Police & Security Equipment |               | 138,551.70    |
| 1060512000 | Printing Equipment                                             | 94,000.00     |               |
| 1060512100 | Accumulated Depreciation-Printing Equipment                    |               | 84,600.00     |
| 1060514000 | Technical & Scientific Equipment                               | 542,282.14    |               |
| 1060514100 | Accumulated Depreciation-Technical & Scientific Equipment      |               | 250,956.87    |
| 1060599000 | Other Machinery & Equipment                                    | 1,646,044.46  |               |
| 1060599100 | Accumulated Depreciation-Other Machinery & Equipment           |               | 1,236,407.34  |
| 1060601000 | Motor Vehicles                                                 | 21,215,306.45 |               |
| 1060601100 | Accumulated Depreciation-Motor Vehicles                        |               | 12,151,353.36 |
| 1060701000 | Furniture & Fixtures                                           | 2,270,028.38  |               |
| 1060701100 | Accumulated Depreciation-Furniture & Fixtures                  |               | 1,977,008.33  |
| 1069803000 | Construction in Progress- Buildings & Other Structures         | 4,377,750.02  |               |
| 1080102000 | Computer Software                                              | 1,194,578.36  |               |
| 1080102100 | Accumulated Amortization-Computer Software                     |               | 1,178,149.79  |
| 1089802000 | Development in Progress-Computer Software                      | 696,428.57    |               |
| 2010101000 | Accounts Payable                                               |               | 447,529.82    |
| 2010101001 | Accounts Payable - Accrued Expenses                            |               | 6,186,400.38  |
| 2020101020 | Due to BIR-EWT goods 1%                                        |               | 3,087.56      |
| 2020101006 | Due to BIR-EWT services 2%                                     |               | 86,921.52     |
| 2020101001 | Due to BIR-w/tax compensation                                  |               | 427,087.66    |
| 2020101021 | Due to BIR-EVAT goods 5%                                       |               | 10,948.91     |
| 2020101005 | Due to BIR-EVAT services 5%                                    |               | 194,205.81    |
| 2020101003 | Due to BIR-Non-VAT services 1%                                 |               | 39,361.16     |
| 2020103001 | Due to Pag-IBIG - Premium                                      |               | 66,287.56     |

| RCA CODE   | ACCOUNT NAME                                 | DEBIT         | CREDIT         |
|------------|----------------------------------------------|---------------|----------------|
| 2020103002 | Due to Pag-IBIG - MPL                        |               | 31,075.28      |
| 2020103004 | Due to Pag-IBIG - MP2                        |               | 136,250.00     |
| 2020103005 | Due to Pag-IBIG - Calamity Loan              |               | 12,104.40      |
| 2020104001 | Due to PhilHealth-Premium                    |               | 244,338.60     |
| 2020111001 | Due to SSS - SSS Life and Retirement Premium |               | 384,222.50     |
| 2020111002 | Due to SSS - ECC                             |               | 4,030.00       |
| 2020111003 | Due to SSS - Salary Loan                     |               | 29,380.00      |
| 2020111005 | Due to SSS - Provident Fund                  |               | 132,975.21     |
| 2020111006 | Due to SSS - Calamity Loan                   |               | -              |
| 2020110000 | Due to Parent Corporation                    |               | 241,804.11     |
| 2020112000 | Value Added Tax Payable                      |               | 3,273,770.58   |
| 2020113000 | Income Tax Payable                           |               | 0.65           |
| 2040101000 | Trust Liabilities                            |               | 53,177,063.10  |
| 2040104000 | Guaranty/Security Deposits Payable           |               | 2,006,289.15   |
| 2040105000 | Customers' Deposits Payable                  |               | 909,613.83     |
| 2040108000 | Trust Liabilities-Disallowances/Charges      |               | 95,961.13      |
| 2050201000 | Unearned Revenue/Income-Investment Property  |               | 2,816,744.51   |
| 2060102000 | Leave Benefits Payable                       |               | 2,530,291.29   |
| 2060199000 | Other Provisions                             |               | 3,486,725.00   |
| 3080101000 | Share Capital                                |               | 277,241,400.00 |
| 3080102000 | Share Premium                                |               | 54.52          |
| 3070101000 | Retained Earnings/(Deficit)                  | 94,293,409.18 |                |
| 4020101000 | Permit Fees                                  |               | 1,553,785.42   |
| 4020104000 | Clearance & Certification Fees               |               | 31,357.14      |
| 4020110000 | Inspection fees                              |               | 21,092.47      |
| 4020111000 | Verification & Authentication Fees           |               | 192.86         |
| 4020113000 | Processing Fees                              |               | 66,089.25      |
| 4020114000 | Fines & Penalties-Service Income             |               | 42,827.79      |
| 4020199001 | Other Service Income-CUSA                    |               | 16,438,965.89  |
| 4020199000 | Other Service Income                         |               | 32,678.57      |
| 4020199002 | Other Service Income-Overtime SEZAD          |               | 748,943.84     |
| 4020199003 | Other Service Income-Cost Sharing LRC        |               | 1,144,435.15   |
| 4020205000 | Rent/Lease Income                            |               | 509,921.29     |
| 4020221000 | Interest Income                              |               | 412,058.63     |
| 4020223000 | Fines & Penalties-Business Income            |               | 62,419.87      |
| 4020234000 | Management Fees                              |               | 54,925,653.47  |
| 4020236000 | Admission Fees                               |               | 9,351,281.70   |
| 4020299000 | Other Business Income                        |               | 1,269,561.11   |
| 4040202000 | Donations in Kind                            |               | 73,364.48      |
| 4050101000 | Gain on Foreign Exchange (FOREX)             |               | 412,680.38     |
| 4069999000 | Miscellaneous Income                         |               | 1,800.75       |

| RCA CODE   | ACCOUNT NAME                                   | DEBIT         | CREDIT |
|------------|------------------------------------------------|---------------|--------|
| 5010101000 | Salaries & Wages-Regular                       | 29,708,921.30 |        |
| 5010201000 | Personnel Economic Relief Allowance (PERA)     | 956,206.09    |        |
| 5010202000 | Representation Allowance (RA)                  | 475,250.00    |        |
| 5010203000 | Transportation Allowance (TA)                  | 308,750.00    |        |
| 5010204000 | Clothing/Uniform Allowance                     | 336,000.00    |        |
| 5010213000 | Overtime & Night Pay                           | 255,178.91    |        |
| 5010216000 | Mid-Year Bonus                                 | 2,961,204.00  |        |
| 5010217001 | BOD_Per diem                                   | 911,000.00    |        |
| 5010299041 | Other Bonuses & Allowances-Loyalty             | 75,000.00     |        |
| 5010301000 | Retirement & Life Insurance Premiums           | 976,600.00    |        |
| 5010304000 | Employees Compensation Insurance Premiums      | 14,670.00     |        |
| 5010302000 | Pag-IBIG Contributions                         | 96,300.00     |        |
| 5010303000 | PhilHealth Contributions                       | 709,541.57    |        |
| 5010305000 | Provident Fund Contributions                   | 654,500.00    |        |
| 5020101000 | Traveling Expenses-Local                       | 1,295,662.61  |        |
| 5020101001 | BOD_Travel Expenses                            | 759,466.26    |        |
| 5020102000 | Traveling Expenses-Foreign                     | 247,116.88    |        |
| 5020201000 | Training Expenses                              | 640,417.86    |        |
| 5020201001 | BOD_Training Expenses                          | 518,121.54    |        |
| 5020301000 | Office Supplies Expenses                       | 808,742.48    |        |
| 5020309000 | Fuel, Oil & Lubricants Expenses                | 1,135,867.47  |        |
| 5020321000 | Semi-Expendable Machinery & Equipment Expenses | 823,660.00    |        |
| 5020399000 | Other Supplies & Materials Expenses            | 673,006.57    |        |
| 5020401000 | Water Expenses                                 | 296,933.71    |        |
| 5020402000 | Electricity Expenses                           | 2,005,110.07  |        |
| 5020501000 | Postage & Courier Services                     | 4,197.37      |        |
| 5020502001 | Telephone Expenses-Mobile                      | 184,422.48    |        |
| 5020502003 | BOD_Communication Allowance-EO                 | 24,867.14     |        |
| 5020503000 | Internet Subscription Expenses                 | 114,465.24    |        |
| 5020504000 | Cable, Satellite, Telegraph & Radio Expenses   | 1,806.54      |        |
| 5021003000 | Extraordinary & Miscellaneous Expenses         | 71,285.34     |        |
| 5021101000 | Legal Services                                 | 57,696.20     |        |
| 5021102000 | Auditing Services                              | 1,989,463.43  |        |
| 5021199000 | Other Professional Services                    | 8,419,245.75  |        |
| 5021201000 | Environment/Sanitary Services                  | 2,929,314.98  |        |
| 5021202000 | Janitorial Services                            | 1,910,531.04  |        |
| 5021203000 | Security Services                              | 11,684,170.76 |        |
| 5021299000 | Other General Services                         | 674,934.34    |        |
| 5021301000 | R&M-Investment Property                        | 6,464.29      |        |
| 5021304001 | R&M - Buildings                                | 5,289.69      |        |
| 5021304099 | R&M - Other Structures                         | 43,973.22     |        |

| RCA CODE     | ACCOUNT NAME                                           | DEBIT                 | CREDIT                |
|--------------|--------------------------------------------------------|-----------------------|-----------------------|
| 5021305002   | R&M-M&E_ICT Equipment                                  | 37,830.40             |                       |
| 5021305099   | R&M-M&E_Other Machinery and Equipment                  | 60,794.64             |                       |
| 5021306000   | R&M-Transportation Equipment                           | 497,028.69            |                       |
| 5021321000   | R&M-Semi-Expendable Machinery & Equipment              | 1,800.00              |                       |
| 5021398000   | R&M-Others                                             | 367,561.58            |                       |
| 5021399000   | R&M-Other PPE                                          | 7,495.54              |                       |
| 5021501000   | Taxes, Duties & Licenses                               | 27,872.57             |                       |
| 5021502000   | Fidelity Bond Premiums                                 | 58,350.00             |                       |
| 5021503000   | Insurance/Reinsurance Expenses                         | 134,250.52            |                       |
| 5029901001   | Advertising, Promotional & Marketing Expenses          | 371,269.88            |                       |
| 5029902000   | Printing & Publication Expenses                        | 10,908.00             |                       |
| 5029903000   | Representation Expenses                                | 1,388,448.92          |                       |
| 5029903001   | BOD_Representation Expenses                            | 252,716.02            |                       |
| 5029903002   | BOD_RATA - EO                                          | 392,124.89            |                       |
| 5029905000   | Rent/Lease expenses                                    | 249,500.00            |                       |
| 5029907000   | Subscription Expenses                                  | 752,429.67            |                       |
| 5029914000   | Documentary Stamps Expenses                            | 34,468.19             |                       |
| 5029999000   | Other Maintenance & Operating Expenses                 | 857,547.13            |                       |
| 5030104000   | Bank Charges                                           | 636.00                |                       |
| 5050102000   | Depreciation-Land Improvements                         | 25,282.32             |                       |
| 5050104001   | Depreciation-Buildings                                 | 36,313.74             |                       |
| 5050104099   | Depreciation-Other Structures                          | 138,947.58            |                       |
| 5050105001   | Depreciation-M&E_Office Equipment                      | 5,310.00              |                       |
| 5050105002   | Depreciation-M&E_ICT Equipment                         | 550,469.10            |                       |
| 5050105007   | Depreciation-M&E_Construction & Heavy Equipment        | 30,832.56             |                       |
| 5050105009   | Depreciation-M&E_Military, Police & Security Equipment | 27,710.34             |                       |
| 5050105013   | Depreciation-M&E_Technical & Scientific Equipment      | 30,966.54             |                       |
| 5050105099   | Depreciation-M&E_Other Machinery & Equipment           | 35,792.70             |                       |
| 5050106001   | Depreciation-Motor Vehicles                            | 955,841.52            |                       |
| 5050107001   | Depreciation-Furniture & Fixtures                      | 14,439.84             |                       |
| 5050201000   | Amortization-Intangible Assets                         | 27,142.86             |                       |
| 5050302000   | Impairment Loss-Loans & Receivables                    | 166,967.08            |                       |
| 5050401000   | Loss on Foreign Exchange (FOREX)                       | 408,706.84            |                       |
| 5021504000   | Income Tax Expenses                                    | 926,174.10            |                       |
| <b>TOTAL</b> |                                                        | <b>493,096,081.24</b> | <b>493,096,081.24</b> |

**Certified Correct:**

  
**JOSEPHINE Q. TECAN**

Accountant