

## Trial Balance Summary

Company: Poro Point Management Corporation  
 User: lbjudan

Ledger: ACTUAL  
 Branch: PPMC  
 Fin. Period: 09-2019

Page: 1 of 4  
 Date: 1/6/2022 3:15 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	A	Cash Collecting Officer-PPMC	3,250.00	88,905.38	88,255.38	3,900.00
1010102000	A	Petty Cash	20,000.00	0.00	0.00	20,000.00
1010202001	A	CIB - LCCA LBP PPMC (1824)	1,434,630.19	1,834,057.14	5,328,899.63	-2,060,212.30
1010202002	A	CIB - LCCA DBP PPMC (8030)	0.00	128,953.51	128,953.51	0.00
1010202003	A	CIB - LCCA LBP PPMC (7253)	1,354,686.85	0.00	112,411.51	1,242,275.34
1010203010	A	CIB - LCSA PPMC DBP (8530)	135,198.53	0.00	128,953.51	6,245.02
1010502000	A	Time Deposits-Local Currency	7,089,000.85	4,726.00	0.00	7,093,726.85
1020500000	A	Investments in Joint Venture	15,000,000.00	0.00	0.00	15,000,000.00
1021101000	A	Investments in Time Deposits-Local Currency CE	110,606,069.72	0.00	0.00	110,606,069.72
1029901000	A	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	A	Accounts Receivable	1,761,724.71	5,089.26	2,544.63	1,764,269.34
1030105000	A	Interest Receivable	8,545.77	0.00	0.00	8,545.77
1030307000	A	Due from BCDA	840,846.22	8,852,836.93	9,389,773.16	303,909.99
1030502000	A	Due from Officers and Employees	574,654.00	10,481.48	8,407.74	576,727.74
1040401000	A	Office Supplies Inventory	1,189,007.98	19,574.76	387,226.18	821,356.56
1050101000	A	Investment Property, Land	21,441,469.65	0.00	0.00	21,441,469.65
1050102000	A	Investment Property, Buildings	6,676,047.56	0.00	0.00	6,676,047.56
1059901000	A	Construction in Progress-Investment Property, Buildings	59,008,535.83	0.00	0.00	59,008,535.83
1060299000	A	Other Land Improvements	276,082.12	0.00	0.00	276,082.12
1060299100	A	Accumulated Depreciation-Other Land Improvements	-262,278.01	0.00	0.00	-262,278.01
1060305000	A	Power Supply Systems	516,605.02	0.00	0.00	516,605.02
1060305100	A	Accumulated Depreciation-Power Supply Systems	-490,774.77	0.00	0.00	-490,774.77
1060401000	A	Buildings	6,309,335.20	0.00	0.00	6,309,335.20
1060401100	A	Accumulated Depreciation-Buildings	-4,048,952.88	0.00	26,288.90	-4,075,241.78
1060499000	A	Other Structures	2,669,275.51	0.00	0.00	2,669,275.51
1060499100	A	Accumulated Depreciation-Other Structures	-2,482,771.32	0.00	0.00	-2,482,771.32
1060502000	A	Office Equipment	5,466,293.13	0.00	0.00	5,466,293.13
1060502100	A	Accumulated Depreciation-Office Equipment	-4,844,067.77	0.00	9,142.41	-4,853,210.18
1060503000	A	Information and Communication Technology Equipment	4,247,420.66	0.00	0.00	4,247,420.66
1060503100	A	Accumulated Depreciation-Information and Communication Techn	-3,261,055.60	0.00	0.00	-3,261,055.60
1060507000	A	Communication Equipment	377,262.20	0.00	0.00	377,262.20
1060507100	A	Accumulated Depreciation-Communication Equipment	-363,572.95	0.00	0.00	-363,572.95
1060514000	A	Technical and Scientific Equipment	413,387.52	0.00	0.00	413,387.52
1060514100	A	Accumulated Depreciation-Technical and Scientific Equipment	-366,259.65	0.00	0.00	-366,259.65
1060601000	A	Motor Vehicles	9,594,572.02	0.00	0.00	9,594,572.02
1060601100	A	Accumulated Depreciation-Motor Vehicles	-9,450,394.01	0.00	17,195.93	-9,467,589.94
1060604000	A	Watercrafts	773,325.00	0.00	0.00	773,325.00

## Trial Balance Summary

Company: Poro Point Management Corporation  
 User: lbjudan

Ledger: ACTUAL  
 Branch: PPMC  
 Fin. Period: 09-2019

Page: 2 of 4  
 Date: 1/6/2022 3:15 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1060604100	A	Accumulated Depreciation-Watercrafts	-410,213.89	0.00	0.00	-410,213.89
1060701000	A	Furniture and Fixtures	2,592,033.10	0.00	0.00	2,592,033.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-2,264,556.04	0.00	3,428.51	-2,267,984.55
1069802000	A	Fixed Asset Accrual	59,500.00	14,980.00	0.00	74,480.00
1080102000	A	Computer Software	851,469.58	0.00	0.00	851,469.58
1080102100	A	Accumulated Amortization-Computer Software	-830,992.68	0.00	0.00	-830,992.68
1990104000	A	Advances to Officers and Employees	176,875.52	222,848.00	176,068.00	223,655.52
1990201000	A	Advances to Contractors	1,502,508.10	0.00	0.00	1,502,508.10
1990203000	A	Prepaid Registration	1,660.90	0.00	0.00	1,660.90
1990205000	A	Prepaid Insurance	197,970.10	0.00	0.00	197,970.10
1990299000	A	Other Prepayments	264,016.60	143,920.33	16,660.00	391,276.93
1990302000	A	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
1999900000	A	Other Assets (Non-Current)	1,275,864.19	0.00	3,612.00	1,272,252.19
1999999000	A	Other Assets (Current)	320,751.10	0.00	0.00	320,751.10
		<b>Assets Total</b>	<b>236,137,869.86</b>	<b>11,326,372.79</b>	<b>15,827,821.00</b>	<b>231,636,421.65</b>
2010101000	L	Accounts Payable	-355,414.31	2,994,895.87	3,522,120.63	171,810.45
2010113000	L	Goods Receipt/Invoice Receipt	363,903.50	155,037.00	277,711.80	486,578.30
2020101001	L	Due to BIR - Withholding Tax Compensation	392,993.02	393,957.35	392,244.63	391,280.30
2020101002	L	Due to BIR - EWT	384,927.79	383.20	13,031.42	397,576.01
2020101004	L	Due to BIR - EVAT	70,982.82	82,475.64	1,936.79	-9,556.03
2020101006	L	Due to BIR - EWT Services 2%	-272,891.93	45,288.54	0.00	-318,180.47
2020101007	L	Due to BIR - EWT Prof/Consul 10%	-30,320.78	0.00	4,300.00	-26,020.78
2020101014	L	Due to BIR - EWT Dirs' Fees - not emp < 720k 10%	3,500.00	14,600.00	0.00	-11,100.00
2020101020	L	Due to BIR - EWT Goods 1%	-29,416.96	2,946.38	0.00	-32,363.34
2020103001	L	Due to Pag-IBIG - Premium	109,890.28	195,200.00	98,600.00	13,290.28
2020103002	L	Due to Pag-IBIG - MPL	74,289.22	214,125.08	91,389.76	-48,446.10
2020104000	L	Due to PhilHealth	28,884.16	49,610.72	25,502.22	4,775.66
2020110000	L	Due to BCDA (Current)	67,660,724.09	3,612.00	0.00	67,657,112.09
2020111001	L	Due to SSS - Life and Retirement Premium	30,217.19	87,740.00	44,540.00	-12,982.81
2020111002	L	Due to SSS - ECC	-1,780.00	0.00	0.00	-1,780.00
2020111003	L	Due to SSS - Salary Loan	70,089.65	65,802.85	33,685.90	37,972.70
2020111004	L	Due to SSS - Policy Loan	5,398.96	4,429.92	2,214.96	3,184.00
2020120000	L	Due to BCDA (Non-Current)	18,437,109.76	0.00	0.00	18,437,109.76
2030105000	L	Due to Other Funds	3,371.51	64,944.68	64,944.68	3,371.51
2040101000	L	Trust Liabilities	1,477,828.38	0.00	25,000.00	1,502,828.38
2040105000	L	Customers' Deposits Payable	32,000.00	3,000.00	3,000.00	32,000.00
2040105003	L	Security Deposit	32,000.00	0.00	0.00	32,000.00

## Trial Balance Summary

Company: Poro Point Management Corporation  
 User: lbjudan

Ledger: ACTUAL  
 Branch: PPMC  
 Fin. Period: 09-2019

Page: 3 of 4  
 Date: 1/6/2022 3:15 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
2050201000	L	Unearned Revenue/Income-Investment Property	31,316,886.20	7,829,221.56	0.00	23,487,664.64
2999999000	L	Other Payables	1,599,712.87	373,525.28	373,525.28	1,599,712.87
2999999013	L	Retention Payable	5,959,548.53	0.00	0.00	5,959,548.53
2999999014	L	Due to Officers and Employees	489,544.34	2,286,898.08	2,312,418.08	515,064.34
3030102000	L	Revenue/Income and Expense Summary	22,233,152.68	4,549,145.98	7,940,960.59	25,624,967.29
3070101000	L	Retained Earnings/(Deficit)	2,907,018.66	311,734.82	0.00	2,595,283.84
3080101000	L	Share Capital	68,143,720.23	0.00	0.00	68,143,720.23
3080199000	L	Other Equity Instruments	15,000,000.00	0.00	0.00	15,000,000.00
		<b>Liability Total</b>	<b>236,137,869.86</b>	<b>19,728,574.95</b>	<b>15,227,126.74</b>	<b>231,636,421.65</b>
5010101000	E	Salaries and Wages - Regular	20,004,255.66	2,539,074.87	0.00	22,543,330.53
5010201000	E	Personnel Economic Relief Allowance (PERA)	878,568.34	111,818.18	0.00	990,386.52
5010202000	E	Representation Allowance (RA)	492,500.00	62,500.00	0.00	555,000.00
5010203000	E	Transportation Allowance (TA)	492,500.00	62,500.00	0.00	555,000.00
5010204000	E	Clothing/Uniform Allowance	330,000.00	0.00	0.00	330,000.00
5010213000	E	Overtime and Night Pay	1,200,492.16	108,992.32	0.00	1,309,484.48
5010299041	E	OBA - Loyalty	10,000.00	36,000.00	0.00	46,000.00
5010299050	E	OBA- Midyear Bonus	2,432,915.00	0.00	0.00	2,432,915.00
5010301000	E	Retirement and Life Insurance Premiums	551,872.25	175,480.00	0.00	727,352.25
5010302000	E	Pag-IBIG Contributions	40,300.00	11,000.00	0.00	51,300.00
5010303000	E	PhilHealth Contributions	174,542.44	49,610.72	0.00	224,153.16
5010304000	E	Employees Compensation Insurance Premiums	10,000.00	3,290.00	0.00	13,290.00
5010403000	E	Terminal Leave Benefits	6,423.91	0.00	0.00	6,423.91
5020101000	E	Traveling Expenses-Local	1,385,041.30	237,249.68	11,879.34	1,610,411.64
5020201000	E	Training Expenses	927,932.85	91,030.81	0.00	1,018,963.66
5020301001	E	Office Supplies Expenses - Common	620,877.15	85,623.69	2,430.00	704,070.84
5020309000	E	Fuel, Oil and Lubricants Expenses	191,099.55	17,852.74	0.00	208,952.29
5020402000	E	Electricity Expenses	578,477.67	59,523.68	0.00	638,001.35
5020501000	E	Postage and Courier Services	24,203.00	3,804.82	0.00	28,007.82
5020502001	E	Telephone Expenses-Mobile	184,434.71	38,724.87	0.00	223,159.58
5020502002	E	Telephone Expenses-Landline	170,895.04	23,602.19	0.00	194,497.23
5020503000	E	Internet Subscription Expenses	170,740.82	25,000.00	0.00	195,740.82
5021003000	E	Extraordinary and Miscellaneous Expenses	337,595.62	44,939.82	11,716.41	370,819.03
5021102000	E	Auditing Services	612,891.59	116,323.75	0.00	729,215.34
5021202000	E	Janitorial Services	109,114.05	0.00	0.00	109,114.05
5021203000	E	Security Services	326,387.88	89,874.55	0.00	416,262.43
5021304001	E	Repairs and Maintenance - Buildings	28,818.00	0.00	0.00	28,818.00
5021305001	E	Repairs and Maintenance - Office Equipment	1,200.00	0.00	0.00	1,200.00

## Trial Balance Summary

Company: Poro Point Management Corporation  
 User: lbjudan

Ledger: ACTUAL  
 Branch: PPMC  
 Fin. Period: 09-2019

Page: 4 of 4  
 Date: 1/6/2022 3:15 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5021306000	E	Repairs and Maintenance - Transportation Equipment	45,240.00	380.00	0.00	45,620.00
5021501000	E	Taxes, Duties and Licenses	47,386.06	5,000.00	0.00	52,386.06
5021502000	E	Fidelity Bond Premiums	6,781.25	0.00	0.00	6,781.25
5021503000	E	Insurance Expenses	589,482.15	447.11	0.00	589,929.26
5021504000	E	Income Tax Expenses	1,891,954.68	0.00	0.00	1,891,954.68
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	316,529.00	39,600.00	0.00	356,129.00
5029903000	E	Representation Expenses	314,274.13	58,633.80	23,381.90	349,526.03
5029907000	E	Subscription Expenses	0.00	45,958.70	0.00	45,958.70
5029912001	E	Representation Allowance - BOD	200,791.61	30,083.91	0.00	230,875.52
5029912002	E	Transportation Allowance - BOD	285,179.61	40,527.19	0.00	325,706.80
5029912003	E	Communication Expense - BOD	108,279.12	32,199.61	0.00	140,478.73
5029912004	E	Per diem - BOD	952,000.00	59,000.00	0.00	1,011,000.00
5029912007	E	BOD- Meals	292,148.00	43,000.00	0.00	335,148.00
5029999000	E	Other Maintenance and Operating Expenses	4,235,186.90	144,193.22	0.00	4,379,380.12
5050104001	E	Depreciation-Buildings	263,351.60	26,288.90	0.00	289,640.50
5050105001	E	Depreciation-Office Equipment	149,936.48	9,142.41	0.00	159,078.89
5050106001	E	Depreciation-Motor Vehicles	195,491.43	17,195.93	0.00	212,687.36
5050107001	E	Depreciation-Furniture and Fixtures	23,678.01	3,428.51	0.00	27,106.52
		<b>Expense Total</b>	<b>42,211,769.02</b>	<b>4,548,895.98</b>	<b>49,407.65</b>	<b>46,711,257.35</b>
4020101000	I	Permit Fees	604,389.69	250.00	57,605.38	661,745.07
4020221000	I	Interest Income	442,459.53	0.00	4,726.00	447,185.53
4020234000	I	Management Fees	62,633,772.48	0.00	7,829,221.56	70,462,994.04
4020299000	I	Other Business Income	764,300.00	0.00	0.00	764,300.00
		<b>Income Total</b>	<b>64,444,921.70</b>	<b>250.00</b>	<b>7,891,552.94</b>	<b>72,336,224.64</b>

Certified Correct by:

  
**LENIMA B. JUDAN**  
 Finance Manager