

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 03-2020

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	A	Cash Collecting Officer-PPMC	2,400.00	25,900.00	28,300.00	-
1010102000	A	Petty Cash	-	20,000.00	-	20,000.00
1010202001	A	CIB - LCCA LBP PPMC (1824)	15,971,154.23	653,430.68	5,674,966.85	10,949,618.06
1010202003	A	CIB - LCCA LBP PPMC (7253)	1,109,555.95	-	-	1,109,555.95
1010203010	A	CIB - LCSA PPMC DBP (8530)	24,327.80	-	-	24,327.80
1010502000	A	Time Deposits-Local Currency	17,118,036.40	4,745.36	-	17,122,781.76
1020500000	A	Investments in Joint Venture	15,000,000.00	-	-	15,000,000.00
1021101000	A	Investments in Time Deposits-Local Currency CE	140,958,520.23	91,549.86	-	141,050,070.09
1029901000	A	Investments in Stocks	15,000.00	-	-	15,000.00
1030101000	A	Accounts Receivable	1,643,862.09	3,099.63	980.21	1,645,981.51
1030105000	A	Interest Receivable	97,556.27	-	84,507.55	13,048.72
1030307000	A	Due from BCDA	4,701,684.83	1,209,335.59	-	5,911,020.42
1030502000	A	Due from Officers and Employees	408,511.10	2,947.07	6,650.93	404,807.24
1040401000	A	Office Supplies Inventory	781,509.64	87,234.34	71,812.45	796,931.53
1050101000	A	Investment Property, Land	21,441,469.65	-	-	21,441,469.65
1050102000	A	Investment Property, Buildings	6,676,047.56	-	-	6,676,047.56
1059901000	A	Construction in Progress-Investment Property, Buildings	60,368,054.09	-	-	60,368,054.09
1060299000	A	Other Land Improvements	276,082.12	-	-	276,082.12
1060299100	A	Accumulated Depreciation-Other Land Improvements	-	262,278.01	-	262,278.01
1060305000	A	Power Supply Systems	516,605.02	-	-	516,605.02
1060305100	A	Accumulated Depreciation-Power Supply Systems	-	490,774.77	-	490,774.77
1060401000	A	Buildings	6,309,335.20	-	-	6,309,335.20
1060401100	A	Accumulated Depreciation-Buildings	-	4,206,686.28	26,288.90	4,232,975.18
1060499000	A	Other Structures	2,669,275.51	-	-	2,669,275.51
1060499100	A	Accumulated Depreciation-Other Structures	-	2,482,771.32	-	2,482,771.32
1060502000	A	Office Equipment	5,528,792.13	-	-	5,528,792.13
1060502100	A	Accumulated Depreciation-Office Equipment	-	4,900,872.21	9,792.41	4,910,664.62
1060503000	A	Information and Communication Technology Equipment	4,894,630.66	-	-	4,894,630.66
1060503100	A	Accumulated Depreciation-Information and Communication Techn	-	3,287,826.72	10,786.86	3,298,613.58
1060507000	A	Communication Equipment	377,262.20	-	-	377,262.20
1060507100	A	Accumulated Depreciation-Communication Equipment	-	363,572.95	-	363,572.95
1060514000	A	Technical and Scientific Equipment	413,387.52	-	-	413,387.52
1060514100	A	Accumulated Depreciation-Technical and Scientific Equipment	-	366,259.65	-	366,259.65
1060601000	A	Motor Vehicles	10,367,897.02	-	-	10,367,897.02
1060601100	A	Accumulated Depreciation-Motor Vehicles	-	9,919,957.08	6,239.33	9,926,196.41
1060701000	A	Furniture and Fixtures	2,592,033.10	-	-	2,592,033.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-	2,285,126.85	3,428.50	2,288,555.35

Account	Type	Description		Beginning Balance	Debit	Credit	Ending Balance
1069802000	A	Fixed Asset Accrual		49,540.00	-	-	49,540.00
1080102000	A	Computer Software		851,469.58	-	-	851,469.58
1080102100	A	Accumulated Amortization-Computer Software	-	830,992.68	-	-	830,992.68
1990104000	A	Advances to Officers and Employees		117,350.00	181,142.00	108,740.00	189,752.00
1990201000	A	Advances to Contractors		1,502,508.10	-	-	1,502,508.10
1990203000	A	Prepaid Registration		4,173.50	988.44	-	5,161.94
1990205000	A	Prepaid Insurance		111,376.99	854.63	21,558.76	90,672.86
1990299000	A	Other Prepayments		422,007.28	21,435.88	-	443,443.16
1990302000	A	Guaranty Deposits		168,884.00	-	-	168,884.00
1999900000	A	Other Assets (Non-Current)		1,254,265.39	-	-	1,254,265.39
1999999000	A	Other Assets (Current)		320,751.10	-	-	320,751.10
		Assets Total		295,668,197.74	2,302,663.48	6,054,052.75	291,916,808.47
2010101000	L	Accounts Payable		3,115,001.50	3,669,320.70	3,492,877.96	2,938,558.76
2010102000	L	Due to Officers and Employees		545,870.27	2,360,466.77	2,360,808.77	546,212.27
201011200	L	Retention Payable		6,095,500.36	-	-	6,095,500.36
2010113000	L	Goods Receipt/Invoice Receipt		462,446.64	316,359.00	311,593.84	457,681.48
2020101001	L	Due to BIR - Withholding Tax Compensation		401,246.97	401,247.04	375,817.86	375,817.79
2020101002	L	Due to BIR - EWT		49,992.80	18,349.40	10,733.95	42,377.35
2020101004	L	Due to BIR - EVAT	-	8,073.02	-	-	8,073.02
2020101007	L	Due to BIR - EWT Prof/Consul 10%		18,379.22	-	6,900.00	25,279.22
2020101014	L	Due to BIR - EWT Dirs' Fees - not emp < 720k 10%	-	44,400.00	14,800.00	-	59,200.00
2020103001	L	Due to Pag-IBIG - Premium		53,690.28	102,900.00	100,350.00	51,140.28
2020103002	L	Due to Pag-IBIG - MPL	-	37,423.93	79,102.48	79,102.48	37,423.93
2020104000	L	Due to PhilHealth		6,836.29	32,458.14	31,530.36	5,908.51
2020110000	L	Due to BCDA (Current)		68,862,691.72	-	-	68,862,691.72
2020111001	L	Due to SSS - Life and Retirement Premium	-	10,412.16	47,280.00	45,560.00	12,132.16
2020111002	L	Due to SSS - ECC	-	1,850.00	10.00	-	1,860.00
2020111003	L	Due to SSS - Salary Loan		37,972.70	32,393.84	32,393.84	37,972.70
2020111004	L	Due to SSS - Policy Loan		3,184.00	2,214.96	2,214.96	3,184.00
2020113000	L	Income Tax Payable		609,244.18	-	-	609,244.18
2020120000	L	Due to BCDA (Non-Current)		18,437,109.76	-	-	18,437,109.76
2030105000	L	Due to Other Funds	-	584.19	7,666.68	7,666.68	584.19
2040101000	L	Trust Liabilities		1,638,816.48	-	-	1,638,816.48
2040105000	L	Customers' Deposits Payable		41,000.00	-	3,000.00	44,000.00
2050201000	L	Unearned Revenue/Income-Investment Property		77,721,778.74	7,772,177.87	-	69,949,600.87
2999999000	L	Other Payables		208,398.19	608,693.18	833,381.62	433,086.63
2999999001	L	Security Deposit		32,000.00	-	-	32,000.00
3030102000	L	Revenue/Income and Expense Summary		7,974,615.10	4,079,944.09	8,330,820.38	12,225,491.39
3070101000	L	Retained Earnings/(Deficit)		26,311,445.61	262,493.82	31,736.00	26,080,687.79
3080101000	L	Share Capital		68,143,720.23	-	-	68,143,720.23

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
3080199000	L	Other Equity Instruments	15,000,000.00	-	-	15,000,000.00
		Liability Total	295,668,197.74	19,807,877.97	16,056,488.70	291,916,808.47
5010101000	E	Salaries and Wages - Regular	5,162,913.67	2,564,826.05	796.77	7,726,942.95
5010201000	E	Personnel Economic Relief Allowance (PERA)	226,445.45	113,363.64	-	339,809.09
5010202000	E	Representation Allowance (RA)	138,125.00	67,500.00	-	205,625.00
5010203000	E	Transportation Allowance (TA)	128,125.00	67,500.00	-	195,625.00
5010213000	E	Overtime and Night Pay	274,912.14	152,735.46	-	427,647.60
5010301000	E	Retirement and Life Insurance Premiums	279,760.00	91,720.00	-	371,480.00
5010302000	E	Pag-IBIG Contributions	17,800.00	5,800.00	-	23,600.00
5010303000	E	PhilHealth Contributions	64,342.00	31,708.14	-	96,050.14
5010304000	E	Employees Compensation Insurance Premiums	5,220.00	1,710.00	-	6,930.00
5010403000	E	Terminal Leave Benefits	184,386.23	-	-	184,386.23
5020101000	E	Traveling Expenses-Local	399,107.00	156,591.50	-	555,698.50
5020201000	E	Training Expenses	117,518.00	25,102.00	13,000.00	129,620.00
5020301001	E	Office Supplies Expenses - Common	164,918.73	73,462.45	-	238,381.18
5020309000	E	Fuel, Oil and Lubricants Expenses	17,334.74	-	-	17,334.74
5020402000	E	Electricity Expenses	126,453.70	-	-	126,453.70
5020501000	E	Postage and Courier Services	3,989.18	-	-	3,989.18
5020502001	E	Telephone Expenses-Mobile	18,871.80	18,856.85	-	37,728.65
5020502002	E	Telephone Expenses-Landline	24,391.48	23,491.79	-	47,883.27
5020503000	E	Internet Subscription Expenses	44,642.86	22,321.43	-	66,964.29
5021003000	E	Extraordinary and Miscellaneous Expenses	26,004.50	35,056.22	-	61,060.72
5021102000	E	Auditing Services	7,491.75	81,792.00	-	89,283.75
5021203000	E	Security Services	-	91,453.57	-	91,453.57
5021306000	E	Repairs and Maintenance - Transportation Equipment	9,440.00	7,464.52	-	16,904.52
5021501000	E	Taxes, Duties and Licenses	9,631.00	-	-	9,631.00
5021502000	E	Fidelity Bond Premiums	6,781.25	6,781.25	-	13,562.50
5021503000	E	Insurance Expenses	13,476.86	13,789.07	854.63	26,411.30
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	70,550.00	-	-	70,550.00
5029903000	E	Representation Expenses	29,531.83	55,580.50	40,000.00	45,112.33
5029912001	E	Representation Allowance - BOD	69,757.42	28,202.50	-	97,959.92
5029912002	E	Transportation Allowance - BOD	101,621.38	20,227.31	-	121,848.69
5029912003	E	Communication Expense - BOD	19,835.45	16,149.34	-	35,984.79
5029912004	E	Per diem - BOD	277,000.00	88,000.00	-	365,000.00
5029912007	E	BOD- Meals	122,000.00	102,863.00	128,000.00	96,863.00
5029999000	E	Other Maintenance and Operating Expenses	167,740.00	59,359.50	-	227,099.50
5050104001	E	Depreciation-Buildings	52,577.80	26,288.90	-	78,866.70
5050105001	E	Depreciation-Office Equipment	19,584.81	9,792.41	-	29,377.22
5050105002	E	Depreciation-Information and Communication Technology Equip	21,573.76	10,786.86	-	32,360.62
5050106001	E	Depreciation-Motor Vehicles	12,478.66	6,239.33	-	18,717.99

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5050107001	E	Depreciation-Furniture and Fixtures	6,856.89	3,428.50	-	10,285.39
		Expense Total	8,443,190.34	4,079,944.09	182,651.40	12,340,483.03
4020101000	I	Permit Fees	864,600.61	-	359,034.06	1,223,634.67
4020221000	I	Interest Income	8,849.09	-	16,957.05	25,806.14
4020234000	I	Management Fees	15,544,355.74	-	7,772,177.87	23,316,533.61
		Income Total	16,417,805.44	-	8,148,168.98	24,565,974.42

Certified correct by:



LENIMA B. JUDAN

Finance Manager