

## Trial Balance Summary

Company: Poro Point Management Corporation  
 User: lbjudan

Ledger: ACTUAL  
 Branch: PPMC  
 Fin. Period: 06-2021

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	A	Cash Collecting Officer-PPMC	0.00	600.00	600.00	0.00
1010202001	A	CIB - LCCA LBP PPMC (1824)	6,573,549.03	1,256,978.85	6,604,209.47	1,226,318.41
1010202003	A	CIB - LCCA LBP PPMC (7253)	1,110,352.94	304.69	0.00	1,110,657.63
1010502000	A	Time Deposits-Local Currency	7,169,059.33	0.00	0.00	7,169,059.33
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	121,162,750.51	0.00	0.00	121,162,750.51
1029901000	A	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	A	Accounts Receivable	1,892,759.52	2,544.63	44,241.05	1,851,063.10
1030105000	A	Interest Receivable	126,458.94	0.00	126,458.94	0.00
1030307000	A	Due from BCDA	8,026,978.40	1,522,009.39	511,066.86	9,037,920.93
1030502000	A	Due from Officers and Employees	343,774.68	9,804.12	9,489.06	344,089.74
1040401000	A	Office Supplies Inventory	836,495.85	18,752.00	60,468.77	794,779.08
1050101000	A	Investment Property, Land	21,441,469.65	0.00	0.00	21,441,469.65
1050102000	A	Investment Property, Buildings	20,497,563.51	0.00	0.00	20,497,563.51
1059901000	A	Construction in Progress-Investment Property, Buildings	58,289,712.97	0.00	0.00	58,289,712.97
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	-4,601,019.78	0.00	26,288.90	-4,627,308.68
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	5,848,217.13	0.00	0.00	5,848,217.13
1060502100	A	Accumulated Depreciation-Office Equipment	-5,066,208.77	0.00	15,507.68	-5,081,716.45
1060503000	A	Information and Communication Technology Equipment	4,916,130.66	0.00	0.00	4,916,130.66
1060503100	A	Accumulated Depreciation-Information and Communication Techn	-3,450,704.63	0.00	11,145.20	-3,461,849.83
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	13,723,397.02	0.00	0.00	13,723,397.02
1060601100	A	Accumulated Depreciation-Motor Vehicles	-10,175,100.51	0.00	46,185.74	-10,221,286.25
1060701000	A	Furniture and Fixtures	2,834,393.10	0.00	0.00	2,834,393.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-2,356,535.84	0.00	7,424.80	-2,363,960.64
1069802000	A	Fixed Asset Accrual	96,800.00	0.00	0.00	96,800.00
1080102000	A	Computer Software	851,469.58	0.00	0.00	851,469.58

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1080102100	A	Accumulated Amortization-Computer Software	-830,992.68	0.00	0.00	-830,992.68
1990104000	A	Advances to Officers and Employees	49,232.85	18,550.00	33,782.85	34,000.00
1990201000	A	Advances to Contractors	678,981.11	0.00	0.00	678,981.11
1990203000	A	Prepaid Registration	15,187.10	1,156.22	582.27	15,761.05
1990205000	A	Prepaid Insurance	196,446.89	3,126.72	50,220.56	149,353.05
1990299000	A	Other Prepayments	598,982.51	319,647.99	422,555.02	496,075.48
1990302000	A	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
1999900000	A	Other Assets (Non-Current)	1,254,265.39	0.00	0.00	1,254,265.39
1999999000	A	Other Assets (Current)	320,751.10	0.00	0.00	320,751.10
		<b>Assets Total</b>	<b>274,154,792.43</b>	<b>3,153,474.61</b>	<b>7,970,227.17</b>	<b>269,338,039.87</b>
2010101000	L	Accounts Payable	4,559,676.67	4,115,070.00	4,953,350.87	5,397,957.54
2010113000	L	Goods Receipt/Invoice Receipt	549,422.53	422,362.56	127,285.50	254,345.47
2020101001	L	Due to BIR - Withholding Tax Compensation	416,027.34	416,027.34	416,271.83	416,271.83
2020101002	L	Due to BIR - EWT	20,144.61	14,334.83	16,599.62	22,409.40
2020101004	L	Due to BIR - EVAT	60,762.14	41,040.74	45,098.55	64,819.95
2020101007	L	Due to BIR - EWT Prof/Consul 10%	11,991.34	14,500.00	13,600.00	11,091.34
2020103001	L	Due to Pag-IBIG - Premium	2,200.00	105,000.00	104,000.00	1,200.00
2020103002	L	Due to Pag-IBIG - MPL	5,848.80	95,168.16	93,218.56	3,899.20
2020104000	L	Due to PhilHealth	2,451.30	33,252.28	32,035.18	1,234.20
2020109000	L	Due to Treasurer of the Philippines	16,569,881.86	0.00	0.00	16,569,881.86
2020110000	L	Due to BCDA (Current)	79,990,173.67	0.00	0.00	79,990,173.67
2020111001	L	Due to SSS - Life and Retirement Premium	4,185.00	65,070.00	63,135.00	2,250.00
2020111003	L	Due to SSS - Salary Loan	5,537.40	26,025.82	25,656.66	5,168.24
2020113000	L	Income Tax Payable	556,817.02	0.00	598,729.73	1,155,546.75
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	0.00	4,467.48	4,467.48	0.00
2040101000	L	Trust Liabilities	1,619,369.88	0.00	70,000.00	1,689,369.88
2040105000	L	Customers' Deposits Payable	38,000.00	0.00	3,000.00	41,000.00
2040105003	L	Security Deposit	32,000.00	0.00	0.00	32,000.00
2050000000	L	Deferred Credits/Unearned Income	45,844,937.12	6,549,276.73	0.00	39,295,660.39
2999999000	L	Other Payables	56,908.03	386,547.35	379,240.19	49,600.87
2999999013	L	Retention Payable	5,889,151.24	0.00	3,368.00	5,892,519.24
2999999014	L	Due to Officers and Employees	1,816,818.29	3,352,850.90	2,222,116.25	686,083.64
3030102000	L	Revenue/Income and Expense Summary	8,891,783.61	4,980,940.90	6,634,009.11	10,544,851.82
3070101000	L	Retained Earnings/(Deficit)	5,629,874.59	0.00	0.00	5,629,874.59
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

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
<b>Liability Total</b>			<b>274,154,792.43</b>	<b>20,621,935.09</b>	<b>15,805,182.53</b>	<b>269,338,039.87</b>
5010101000	E	Salaries and Wages - Regular	13,200,478.34	2,580,683.00	0.00	15,781,161.34
5010201000	E	Personnel Economic Relief Allowance (PERA)	582,000.00	112,000.00	0.00	694,000.00
5010202000	E	Representation Allowance (RA)	337,500.00	67,500.00	0.00	405,000.00
5010203000	E	Transportation Allowance (TA)	337,500.00	67,500.00	0.00	405,000.00
5010204000	E	Clothing/Uniform Allowance	342,000.00	0.00	0.00	342,000.00
5010213000	E	Overtime and Night Pay	298,333.19	150,896.23	0.00	449,229.42
5010299050	E	OBA- Midyear Bonus	2,621,823.00	0.00	0.00	2,621,823.00
5010301000	E	Retirement and Life Insurance Premiums	611,107.50	118,872.50	5,907.50	724,072.50
5010302000	E	Pag-IBIG Contributions	29,700.00	5,700.00	900.00	34,500.00
5010303000	E	PhilHealth Contributions	162,434.80	32,052.28	1,350.00	193,137.08
5010304000	E	Employees Compensation Insurance Premiums	8,700.00	1,680.00	0.00	10,380.00
5010403000	E	Terminal Leave Benefits	378,133.80	0.00	0.00	378,133.80
5020101000	E	Traveling Expenses-Local	229,038.82	56,151.00	0.00	285,189.82
5020201000	E	Training Expenses	82,500.00	19,800.00	0.00	102,300.00
5020301001	E	Office Supplies Expenses - Common	474,484.26	74,180.52	0.00	548,664.78
5020309000	E	Fuel, Oil and Lubricants Expenses	57,985.52	10,928.64	0.00	68,914.16
5020399000	E	Other Supplies and Materials Expenses	1,685.25	0.00	0.00	1,685.25
5020402000	E	Electricity Expenses	272,888.70	163,889.73	0.00	436,778.43
5020500000	E	Communication Expenses	1,987.02	298.00	0.00	2,285.02
5020501000	E	Postage and Courier Services	7,652.38	4,732.04	1,803.52	10,580.90
5020502001	E	Telephone Expenses-Mobile	71,985.00	16,069.24	0.00	88,054.24
5020502002	E	Telephone Expenses-Landline	104,203.23	25,574.47	0.00	129,777.70
5020503000	E	Internet Subscription Expenses	18,318.69	3,727.98	0.00	22,046.67
5021003000	E	Extraordinary and Miscellaneous Expenses	39,509.15	49,516.02	543.00	88,482.17
5021102000	E	Auditing Services	20,932.25	6,321.25	0.00	27,253.50
5021202000	E	Janitorial Services	77,772.19	8,157.50	0.00	85,929.69
5021203000	E	Security Services	378,428.56	94,607.14	0.00	473,035.70
5021304001	E	Repairs and Maintenance - Buildings	14,000.00	0.00	0.00	14,000.00
5021305001	E	Repairs and Maintenance - Office Equipment	14,000.00	0.00	0.00	14,000.00
5021306000	E	Repairs and Maintenance - Transportation Equipment	41,060.00	830.00	0.00	41,890.00
5021307000	E	Repairs and Maintenance - Furniture and Fixtures	12,950.00	0.00	0.00	12,950.00
5021501000	E	Taxes, Duties and Licenses	30,508.00	13,354.50	0.00	43,862.50
5021502000	E	Fidelity Bond Premiums	27,500.00	13,750.00	0.00	41,250.00
5021503000	E	Insurance Expenses	59,834.00	17,134.66	1,475.22	75,493.44
5021504000	E	Income Tax Expenses	2,865,020.02	598,729.73	0.00	3,463,749.75
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	130,329.00	40,200.00	0.00	170,529.00

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5029903000	E	Representation Expenses	11,305.08	0.00	0.00	11,305.08
5029912001	E	Representation Allowance - BOD	342,243.40	97,817.68	0.00	440,061.08
5029912002	E	Transportation Allowance - BOD	138,171.21	34,708.77	0.00	172,879.98
5029912003	E	Communication Expense - BOD	79,580.63	20,319.83	0.00	99,900.46
5029912004	E	Per diem - BOD	907,000.00	171,000.00	0.00	1,078,000.00
5029912007	E	BOD- Meals	33,845.00	3,500.00	0.00	37,345.00
5029999000	E	Other Maintenance and Operating Expenses	39,623.00	44,175.00	0.00	83,798.00
5050104001	E	Depreciation-Buildings	131,444.50	26,288.90	0.00	157,733.40
5050105001	E	Depreciation-Office Equipment	61,146.70	15,507.68	0.00	76,654.38
5050105002	E	Depreciation-Information and Communication Technology Equip	55,009.31	11,145.20	0.00	66,154.51
5050106001	E	Depreciation-Motor Vehicles	192,750.14	46,185.74	0.00	238,935.88
5050107001	E	Depreciation-Furniture and Fixtures	37,124.04	7,424.80	0.00	44,548.84
		<b>Expense Total</b>	<b>25,973,525.68</b>	<b>4,832,910.03</b>	<b>11,979.24</b>	<b>30,794,456.47</b>
4020101000	I	Permit Fees	1,822,202.07	0.00	67,843.27	1,890,045.34
4020221000	I	Interest Income	296,723.57	148,030.87	4,909.87	153,602.57
4020234000	I	Management Fees	32,746,383.65	0.00	6,549,276.73	39,295,660.38
		<b>Income Total</b>	<b>34,865,309.29</b>	<b>148,030.87</b>	<b>6,622,029.87</b>	<b>41,339,308.29</b>

Certified correct:



Lenima B. Judan  
 Finance Manager