

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 09-2021

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010202001	A	CIB - LCCA LBP PPMC (1824)	27,555,743.23	914,240.06	21,077,486.35	7,392,496.94
1010202003	A	CIB - LCCA LBP PPMC (7253)	8,282,106.65	935.78	2,769,361.83	5,513,680.60
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	90,758,634.41	762.22	0.00	90,759,396.63
1029901000	A	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	A	Accounts Receivable	1,921,063.10	0.00	70,000.00	1,851,063.10
1030307000	A	Due from BCDA	3,197,915.05	4,011,339.95	2,656,859.13	4,552,395.87
1030502000	A	Due from Officers and Employees	372,649.32	9,923.44	11,762.91	370,809.85
1040401000	A	Office Supplies Inventory	867,464.70	298,648.20	121,404.12	1,044,708.78
1050101000	A	Investment Property, Land	21,441,469.65	0.00	0.00	21,441,469.65
1050102000	A	Investment Property, Buildings	13,821,515.95	0.00	0.00	13,821,515.95
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	3,077,068.70	0.00	9,386,403.90
1060401100	A	Accumulated Depreciation-Buildings	-4,679,886.48	0.00	26,288.90	-4,706,175.38
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	-5,112,731.80	0.00	15,507.67	-5,128,239.47
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	-3,484,140.15	0.00	11,145.12	-3,495,285.27
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	-10,313,657.73	0.00	46,185.74	-10,359,843.47
1060701000	A	Furniture and Fixtures	2,834,393.10	0.00	0.00	2,834,393.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-2,378,810.24	0.00	7,424.80	-2,386,235.04
1069802000	A	Fixed Asset Accrual	108,300.00	6,154,137.40	6,165,637.40	96,800.00
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	20,000.00	42,900.00	0.00	62,900.00
1990201000	A	Advances to Contractors	678,981.11	0.00	0.00	678,981.11

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1990203000	A	Prepaid Registration	16,529.09	384.02	0.00	16,913.11
1990205000	A	Prepaid Insurance	223,450.32	0.00	27,203.71	196,246.61
1990208000	A	Withholding Tax at Source	47,348.32	4,399.20	0.00	51,747.52
1990299000	A	Other Prepayments	185,854.96	119,369.72	173,848.96	131,375.72
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
		Assets Total	252,517,318.60	14,634,108.69	33,180,116.64	233,971,310.65
2010101000	L	Accounts Payable	3,234,061.84	23,903,689.84	25,034,103.52	4,364,475.52
2010113000	L	Goods Receipt/Invoice Receipt	209,295.74	160,195.74	350,540.70	399,640.70
2020101001	L	Due to BIR - Withholding Tax Compensation	417,407.23	417,407.23	421,144.77	421,144.77
2020101002	L	Due to BIR - EWT	22,705.78	16,863.79	67,449.44	73,291.43
2020101004	L	Due to BIR - EVAT	61,954.73	148,252.80	272,430.34	186,132.27
2020101007	L	Due to BIR - EWT Prof/Consul 10%	8,800.00	9,400.00	9,000.00	8,400.00
2020103001	L	Due to Pag-IBIG - Premium	2,750.00	107,700.00	106,600.00	1,650.00
2020103002	L	Due to Pag-IBIG - MPL	0.00	70,334.32	70,334.32	0.00
2020104000	L	Due to PhilHealth	1,561.90	32,954.70	32,329.94	937.14
2020109000	L	Due to Treasurer of the Philippines	16,569,881.86	16,569,881.86	0.00	0.00
2020110000	L	Due to BCDA (Current)	73,274,346.12	0.00	0.00	73,274,346.12
2020111001	L	Due to SSS - Life and Retirement Premium	2,812.50	64,552.50	63,427.50	1,687.50
2020111003	L	Due to SSS - Salary Loan	0.00	27,607.56	27,607.56	0.00
2020111004	L	Due to SSS - Policy Loan	0.00	922.90	922.90	0.00
2020113000	L	Income Tax Payable	1,500,360.99	0.00	0.00	1,500,360.99
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	100.00	51,126.00	51,126.00	100.00
2040101000	L	Trust Liabilities	1,784,369.88	59,770.50	0.00	1,724,599.38
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	26,197,106.93	6,549,276.73	0.00	19,647,830.20
2999999000	L	Other Payables	34,986.55	424,390.40	424,390.40	34,986.55
2999999013	L	Retention Payable	5,892,519.24	0.00	307,706.87	6,200,226.11
2999999014	L	Due to Officers and Employees	686,083.64	2,228,496.19	4,412,223.94	2,869,811.39
3030102000	L	Revenue/Income and Expense Summary	15,347,939.85	6,563,852.54	7,206,329.45	15,990,416.76
3070101000	L	Retained Earnings/(Deficit)	5,617,443.83	0.00	0.00	5,617,443.83
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
Liability Total			252,517,318.60	57,406,675.60	38,860,667.65	233,971,310.65
5010101000	E	Salaries and Wages - Regular	20,990,404.29	2,584,987.00	0.00	23,575,391.29
5010201000	E	Personnel Economic Relief Allowance (PERA)	922,333.33	112,000.00	0.00	1,034,333.33
5010202000	E	Representation Allowance (RA)	540,000.00	67,500.00	0.00	607,500.00
5010203000	E	Transportation Allowance (TA)	540,000.00	67,500.00	0.00	607,500.00
5010204000	E	Clothing/Uniform Allowance	342,000.00	0.00	0.00	342,000.00
5010213000	E	Overtime and Night Pay	560,617.83	63,475.12	0.00	624,092.95
5010214000	E	Year End Bonus	0.00	1,969,977.75	0.00	1,969,977.75
5010215000	E	Cash Gift	0.00	213,750.00	0.00	213,750.00
5010299041	E	OBA - Loyalty	30,000.00	0.00	0.00	30,000.00
5010299050	E	OBA- Midyear Bonus	2,626,637.00	0.00	0.00	2,626,637.00
5010301000	E	Retirement and Life Insurance Premiums	961,817.50	118,872.50	0.00	1,080,690.00
5010302000	E	Pag-IBIG Contributions	45,900.00	5,700.00	0.00	51,600.00
5010303000	E	PhilHealth Contributions	257,246.48	32,054.70	0.00	289,301.18
5010304000	E	Employees Compensation Insurance Premiums	13,740.00	1,680.00	0.00	15,420.00
5010403000	E	Terminal Leave Benefits	1,081,110.79	269,445.14	0.00	1,350,555.93
5020101000	E	Traveling Expenses-Local	413,195.28	20,584.00	4,715.00	429,064.28
5020201000	E	Training Expenses	102,300.00	18,500.00	0.00	120,800.00
5020301001	E	Office Supplies Expenses - Common	779,310.72	145,315.12	0.00	924,625.84
5020307000	E	Drugs and Medicines Expenses	94,054.00	87,221.00	0.00	181,275.00
5020309000	E	Fuel, Oil and Lubricants Expenses	128,704.11	13,933.77	0.00	142,637.88
5020399000	E	Other Supplies and Materials Expenses	1,685.25	0.00	0.00	1,685.25
5020402000	E	Electricity Expenses	513,365.48	161,637.58	0.00	675,003.06
5020500000	E	Communication Expenses	3,185.02	0.00	0.00	3,185.02
5020501000	E	Postage and Courier Services	13,173.58	1,682.00	0.00	14,855.58
5020502001	E	Telephone Expenses-Mobile	125,985.49	13,995.52	0.00	139,981.01
5020502002	E	Telephone Expenses-Landline	179,024.71	25,642.11	0.00	204,666.82
5020503000	E	Internet Subscription Expenses	29,943.29	3,769.29	0.00	33,712.58
5021003000	E	Extraordinary and Miscellaneous Expenses	98,787.17	3,282.00	0.00	102,069.17
5021102000	E	Auditing Services	529,420.25	6,015.25	0.00	535,435.50
5021202000	E	Janitorial Services	164,284.97	0.00	0.00	164,284.97
5021203000	E	Security Services	662,249.98	94,607.14	0.00	756,857.12
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	67,345.00	0.00	0.00	67,345.00
5021307000	E	Repairs and Maintenance - Furniture and Fixtures	12,950.00	13,200.00	0.00	26,150.00
5021501000	E	Taxes, Duties and Licenses	52,615.88	21,620.00	0.00	74,235.88

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5021502000	E	Fidelity Bond Premiums	55,000.00	6,875.00	0.00	61,875.00
5021503000	E	Insurance Expenses	109,089.35	12,033.51	100.00	121,022.86
5021504000	E	Income Tax Expenses	4,964,110.99	0.00	0.00	4,964,110.99
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	170,529.00	0.00	0.00	170,529.00
5029903000	E	Representation Expenses	28,145.08	0.00	0.00	28,145.08
5029912001	E	Representation Allowance - BOD	567,364.96	58,400.06	0.00	625,765.02
5029912002	E	Transportation Allowance - BOD	239,386.06	51,824.76	0.00	291,210.82
5029912003	E	Communication Expense - BOD	140,445.45	18,004.49	0.00	158,449.94
5029912004	E	Per diem - BOD	1,321,000.00	119,000.00	6,000.00	1,434,000.00
5029912007	E	BOD- Meals	47,568.00	6,123.00	0.00	53,691.00
5029999000	E	Other Maintenance and Operating Expenses	98,756.00	47,092.50	96,225.50	49,623.00
5050104001	E	Depreciation-Buildings	210,311.20	26,288.90	0.00	236,600.10
5050105001	E	Depreciation-Office Equipment	107,669.73	15,507.67	0.00	123,177.40
5050105002	E	Depreciation-Information and Communication Technology Equip	88,444.83	11,145.12	0.00	99,589.95
5050106001	E	Depreciation-Motor Vehicles	331,307.36	46,185.74	0.00	377,493.10
5050107001	E	Depreciation-Furniture and Fixtures	59,398.44	7,424.80	0.00	66,823.24
		Expense Total	41,449,913.85	6,563,852.54	107,040.50	47,906,725.89
4020101000	I	Permit Fees	2,889,001.70	0.00	545,741.24	3,434,742.94
4020221000	I	Interest Income	455,606.86	0.00	4,270.98	459,877.84
4020234000	I	Management Fees	53,453,245.14	0.00	6,549,276.73	60,002,521.87
		Income Total	56,797,853.70	0.00	7,099,288.95	63,897,142.65

Certified Correct:



LENIMA B. JUDAN
 Finance Manager