

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 03-2023
Supress Zero Balances

Page: 1 of 4
Date: 4/24/2023 4:28 PM
User: JUDAN, LENIMA

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	Asset	Cash Collecting Officer-PPMC	0.00	5,000.00	5,000.00	0.00
1010102000	Asset	Petty Cash	20,000.00	0.00	0.00	20,000.00
1010202001	Asset	CIB - LCCA LBP PPMC (1824)	84,354,071.48	1,067,435.36	68,131,607.31	17,289,899.53
1010202003	Asset	CIB - LCCA LBP PPMC (7253)	5,793,989.62	828.16	0.00	5,794,817.78
1010502000	Asset	Time Deposits-Local Currency	0.00	20,000,000.00	0.00	20,000,000.00
1020500000	Asset	Investments in Joint Venture	15,000,000.00	0.00	0.00	15,000,000.00
1021101000	Asset	Investments in Time Deposits-Local Currency CE	60,194,133.33	40,193,544.20	0.00	100,387,677.53
1029901000	Asset	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	Asset	Accounts Receivable	2,109,883.23	0.00	1,721,836.68	388,046.55
1030105000	Asset	Interest Receivable	124,421.27	0.00	124,421.27	0.00
1030301000	Asset	Due from National Government Agencies	0.00	1,009,763.33	0.00	1,009,763.33
1030305000	Asset	Due from Government Corporations	0.00	77,058.82	0.00	77,058.82
1030307000	Asset	Due from BCDA	823,310.42	1,989,322.33	544,696.46	2,267,936.29
1030502000	Asset	Due from Officers and Employees	293,361.37	592,875.52	12,810.72	873,426.17
1030599000	Asset	Other Receivables	0.00	1,296,404.40	0.00	1,296,404.40
1040401000	Asset	Office Supplies Inventory	844,220.93	10,200.00	340,323.35	514,097.58
1040413000	Asset	Construction Materials Inventory	0.00	170,251.46	0.00	170,251.46
1040499000	Asset	Other Supplies and Materials Inventory	0.00	69,365.15	0.00	69,365.15
1050101000	Asset	Investment Property, Land	21,441,469.65	0.00	5,025,300.25	16,416,169.40
1050102000	Asset	Investment Property, Buildings	20,013,190.52	0.00	20,013,190.52	0.00
1059901000	Asset	Construction in Progress-Investment Property, Buildings	65,749,463.66	0.00	0.00	65,749,463.66
1060299000	Asset	Other Land Improvements	276,082.12	0.00	0.00	276,082.12
1060299100	Asset	Accumulated Depreciation-Other Land Improvements	-262,278.01	0.00	0.00	-262,278.01
1060305000	Asset	Power Supply Systems	516,605.02	0.00	0.00	516,605.02
1060305100	Asset	Accumulated Depreciation-Power Supply Systems	-490,774.77	0.00	0.00	-490,774.77
1060401000	Asset	Buildings	9,386,403.90	0.00	0.00	9,386,403.90
1060401100	Asset	Accumulated Depreciation-Buildings	-5,371,045.53	39,110.01	131,260.43	-5,463,195.95
1060499000	Asset	Other Structures	2,669,275.51	0.00	0.00	2,669,275.51
1060499100	Asset	Accumulated Depreciation-Other Structures	-2,482,771.32	0.00	0.00	-2,482,771.32
1060502000	Asset	Office Equipment	2,847,485.91	4,560.50	4,560.50	2,847,485.91
1060502100	Asset	Accumulated Depreciation-Office Equipment	-2,249,458.49	62,506.31	40,625.62	-2,227,577.80
1060503000	Asset	Information and Communication Technology Equipment	2,992,733.81	0.00	0.00	2,992,733.81
1060503100	Asset	Accumulated Depreciation-Information and Communication Techn	-1,637,210.43	37,434.19	106,028.95	-1,705,805.19
1060507000	Asset	Communication Equipment	60,000.00	0.00	0.00	60,000.00
1060507100	Asset	Accumulated Depreciation-Communication Equipment	-57,000.00	0.00	0.00	-57,000.00
1060514000	Asset	Technical and Scientific Equipment	413,387.52	0.00	0.00	413,387.52
1060514100	Asset	Accumulated Depreciation-Technical and Scientific Equipment	-392,718.14	0.00	0.00	-392,718.14

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 03-2023
Supress Zero Balances

Page: 2 of 4
Date: 4/24/2023 4:28 PM
User: JUDAN, LENIMA

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1060601000	Asset	Motor Vehicles	8,681,939.06	0.00	0.00	8,681,939.06
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	-6,103,548.09	139,079.53	107,205.25	-6,071,673.81
1060701000	Asset	Furniture and Fixtures	901,045.01	0.00	0.00	901,045.01
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	-858,933.80	28,164.51	2,755.23	-833,524.52
1069802000	Asset	Fixed Asset Accrual	0.00	318,159.00	318,159.00	0.00
1990104000	Asset	Advances to Officers and Employees	15,950.00	44,650.00	37,650.00	22,950.00
1990201000	Asset	Advances to Contractors	1,668,343.40	0.00	0.00	1,668,343.40
1990208000	Asset	Withholding Tax at Source	1,619,827.83	46.66	0.00	1,619,874.49
1990299000	Asset	Other Prepayments	4,032.72	13,501.20	7,453.92	10,080.00
1990302000	Asset	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
1999900000	Asset	Other Assets (Non-Current)	1,254,265.39	0.00	1,254,265.39	0.00
Assets Total			290,347,038.10	67,169,260.64	97,929,150.85	259,587,147.89
2010101000	Liability	Accounts Payable	6,689,603.49	65,680,035.91	65,254,866.53	6,264,434.11
2010113000	Liability	Goods Receipt/Invoice Receipt	284,934.00	661,392.28	643,316.28	266,858.00
2020101001	Liability	Due to BIR - Withholding Tax Compensation	408,198.40	408,698.40	415,555.77	415,055.77
2020101002	Liability	Due to BIR - EWT	23,853.70	20,109.47	25,098.50	28,842.73
2020101004	Liability	Due to BIR - EVAT	134,261.52	45,350.76	49,001.53	137,912.29
2020101006	Liability	Due to BIR - EWT Services 2%	0.00	0.00	48.86	48.86
2020101007	Liability	Due to BIR - EWT Prof/Consul 10%	10,600.00	10,600.00	21,900.00	21,900.00
2020103001	Liability	Due to Pag-IBIG - Premium	141,076.00	141,052.00	144,643.00	144,667.00
2020103002	Liability	Due to Pag-IBIG - MPL	89,718.14	90,056.63	102,883.27	102,544.78
2020104000	Liability	Due to PhilHealth	52,497.85	52,431.66	54,259.06	54,325.25
2020110000	Liability	Due to BCDA (Current)	81,541,285.70	20,013,190.52	0.00	61,528,095.18
2020111001	Liability	Due to SSS - Life and Retirement Premium	76,500.80	74,092.50	77,467.50	79,875.80
2020111003	Liability	Due to SSS - Salary Loan	27,225.56	29,071.36	27,225.56	25,379.76
2020113000	Liability	Income Tax Payable	806,471.00	0.00	65,210.60	871,681.60
2020120000	Liability	Due to BCDA (Non-Current)	18,437,109.76	5,025,300.25	0.00	13,411,809.51
2030105000	Liability	Due to Other Funds	44,450.00	44,450.00	0.00	0.00
2040101000	Liability	Trust Liabilities	1,726,505.02	0.00	5,000.00	1,731,505.02
2040104000	Liability	Guaranty/Security Deposits Payable	0.00	0.00	8,879,543.64	8,879,543.64
2040105000	Liability	Customers' Deposits Payable	56,000.00	6,000.00	12,000.00	62,000.00
2040105003	Liability	Security Deposit	32,000.00	32,000.00	0.00	0.00
2050000000	Liability	Deferred Credits/Unearned Income	64,876,785.00	6,487,678.50	0.00	58,389,106.50
2999999000	Liability	Other Payables	452,968.31	433,765.53	397,434.57	416,637.35
2999999013	Liability	Retention Payable	8,847,543.64	8,847,543.64	0.00	0.00
2999999014	Liability	Due to Officers and Employees	2,272,121.87	3,263,900.09	4,088,575.55	3,096,797.33

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 03-2023
Supress Zero Balances

Page: 3 of 4
Date: 4/24/2023 4:28 PM
User: JUDAN, LENIMA

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
3030102000	Liability	Revenue/Income and Expense Summary	2,419,412.97	7,093,634.88	7,363,874.64	2,689,652.73
3070101000	Liability	Retained Earnings/(Deficit)	17,752,195.14	113,723.14	186,282.45	17,824,754.45
3080101000	Liability	Share Capital	68,143,720.23	0.00	0.00	68,143,720.23
3080199000	Liability	Other Equity Instruments	15,000,000.00	0.00	0.00	15,000,000.00
		Liability Total	290,347,038.10	118,574,077.52	87,814,187.31	259,587,147.89
5010101000	Expense	Salaries and Wages - Regular	5,973,867.88	3,086,140.26	3,395.90	9,056,612.24
5010201000	Expense	Personnel Economic Relief Allowance (PERA)	224,616.88	116,000.00	0.00	340,616.88
5010202000	Expense	Representation Allowance (RA)	135,000.00	67,500.00	0.00	202,500.00
5010203000	Expense	Transportation Allowance (TA)	135,000.00	67,500.00	0.00	202,500.00
5010204000	Expense	Clothing/Uniform Allowance	0.00	330,000.00	0.00	330,000.00
5010213000	Expense	Overtime and Night Pay	126,321.34	162,882.70	0.00	289,204.04
5010214000	Expense	Year End Bonus	509,887.83	257,995.50	0.00	767,883.33
5010215000	Expense	Cash Gift	48,333.33	25,000.00	0.00	73,333.33
5010299040	Expense	OBA - Anniversary Bonus	168,000.00	0.00	0.00	168,000.00
5010299050	Expense	OBA- Midyear Bonus	1,019,775.67	509,887.83	0.00	1,529,663.50
5010301000	Expense	Retirement and Life Insurance Premiums	150,052.50	153,567.50	0.00	303,620.00
5010302000	Expense	Pag-IBIG Contributions	5,400.00	5,500.00	0.00	10,900.00
5010303000	Expense	PhilHealth Contributions	50,511.90	51,244.28	0.00	101,756.18
5010304000	Expense	Employees Compensation Insurance Premiums	1,620.00	1,650.00	0.00	3,270.00
5010403000	Expense	Terminal Leave Benefits	176,074.88	172,226.97	0.00	348,301.85
5020101000	Expense	Traveling Expenses-Local	305,015.00	172,381.00	6,500.00	470,896.00
5020201000	Expense	Training Expenses	46,320.96	23,969.80	0.00	70,290.76
5020301001	Expense	Office Supplies Expenses - Common	179,962.52	244,275.24	127,253.50	296,984.26
5020307000	Expense	Drugs and Medicines Expenses	0.00	71,773.50	0.00	71,773.50
5020309000	Expense	Fuel, Oil and Lubricants Expenses	28,324.27	35,112.79	0.00	63,437.06
5020402000	Expense	Electricity Expenses	54,345.37	114,170.07	54,869.96	113,645.48
5020500000	Expense	Communication Expenses	882.00	0.00	0.00	882.00
5020501000	Expense	Postage and Courier Services	5,893.00	2,259.20	0.00	8,152.20
5020502001	Expense	Telephone Expenses-Mobile	43,983.99	2,499.99	0.00	46,483.98
5020502002	Expense	Telephone Expenses-Landline	26,394.17	25,042.51	0.00	51,436.68
5020503000	Expense	Internet Subscription Expenses	10,059.00	2,267.85	0.00	12,326.85
5021003000	Expense	Extraordinary and Miscellaneous Expenses	81,840.61	39,007.40	12,540.00	108,308.01
5021102000	Expense	Auditing Services	82,606.00	29,211.99	0.00	111,817.99
5021202000	Expense	Janitorial Services	0.00	6,120.00	9.96	6,110.04
5021203000	Expense	Security Services	0.00	110,537.91	0.00	110,537.91
5021304001	Expense	Repairs and Maintenance - Buildings	9,455.00	980.00	0.00	10,435.00

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 03-2023
Supress Zero Balances

Page: 4 of 4
Date: 4/24/2023 4:28 PM
User: JUDAN, LENIMA

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5021305001	Expense	Repairs and Maintenance - Office Equipment	17,590.00	500.00	0.00	18,090.00
5021306000	Expense	Repairs and Maintenance - Transportation Equipment	9,150.00	31,800.00	0.00	40,950.00
5021501000	Expense	Taxes, Duties and Licenses	10,740.00	12,700.00	0.00	23,440.00
5021502000	Expense	Fidelity Bond Premiums	81,375.00	0.00	0.00	81,375.00
5021503000	Expense	Insurance Expenses	29,068.40	0.00	0.00	29,068.40
5021504000	Expense	Income Tax Expenses	806,471.00	65,210.60	0.00	871,681.60
5029901001	Expense	Advertising, Promotional and Marketing Expenses - Regular	104,392.12	136,366.00	28,300.00	212,458.12
5029903000	Expense	Representation Expenses	8,611.20	34,457.65	20,870.00	22,198.85
5029907000	Expense	Subscription Expenses	3,680.00	1,725.00	0.00	5,405.00
5029912001	Expense	Representation Allowance - BOD	110,005.37	103,052.36	0.00	213,057.73
5029912002	Expense	Transportation Allowance - BOD	109,248.32	112,433.24	0.00	221,681.56
5029912003	Expense	Communication Expense - BOD	30,085.81	7,500.00	0.00	37,585.81
5029912004	Expense	Per diem - BOD	273,000.00	273,000.00	0.00	546,000.00
5029912007	Expense	BOD- Meals	64,500.00	65,200.00	0.00	129,700.00
5029999000	Expense	Other Maintenance and Operating Expenses	139,125.60	82,508.00	2,710.00	218,923.60
5050104001	Expense	Depreciation-Buildings	78,220.02	78,220.02	39,110.01	117,330.03
5050105001	Expense	Depreciation-Office Equipment	25,335.30	40,625.62	27,550.26	38,410.66
5050105002	Expense	Depreciation-Information and Communication Technology Equip	45,491.56	60,179.97	37,434.19	68,237.34
5050106001	Expense	Depreciation-Motor Vehicles	92,371.48	92,371.50	46,185.76	138,557.22
5050107000	Expense	Depreciation-Furniture, Fixtures and Books	1,681.90	840.95	0.00	2,522.85
5050107001	Expense	Depreciation-Furniture and Fixtures	0.00	1,914.28	1,914.28	0.00
5050404000	Expense	Loss on Sale of Property, Plant and Equipment	0.00	1.50	1.50	0.00
		Expense Total	11,639,687.18	7,087,310.98	408,645.32	18,318,352.84
4020101000	Income	Permit Fees	1,083,743.15	6,323.90	380,963.07	1,458,382.32
4020221000	Income	Interest Income	0.00	0.00	74,607.97	74,607.97
4020234000	Income	Management Fees	12,975,357.00	0.00	6,490,011.50	19,465,368.50
4060399000	Income	Miscellaneous Income	0.00	0.00	9,646.78	9,646.78
		Income Total	14,059,100.15	6,323.90	6,955,229.32	21,008,005.57