

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 09-2022
Supress Zero Balances

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User: JUDAN, LENIMA

| Account | Type | Description | Beginning Balance | Debit | Credit | Ending Balance |
|------------|-------|--|-------------------|---------------|---------------|----------------|
| 1010202001 | Asset | CIB - LCCA LBP PPMC (1824) | 18,467,599.33 | 1,097,048.49 | 10,888,732.69 | 8,675,915.13 |
| 1010202003 | Asset | CIB - LCCA LBP PPMC (7253) | 5,792,547.42 | 645.05 | 0.00 | 5,793,192.47 |
| 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 | 80,792,083.06 | 194,133.33 | 0.00 | 80,986,216.39 |
| 1029901000 | Asset | Investments in Stocks | 15,000.00 | 0.00 | 0.00 | 15,000.00 |
| 1030101000 | Asset | Accounts Receivable | 1,632,651.84 | 9,397.00 | 4,794.00 | 1,637,254.84 |
| 1030307000 | Asset | Due from BCDA | 3,254,752.85 | 4,212,535.90 | 84,693.28 | 7,382,595.47 |
| 1030502000 | Asset | Due from Officers and Employees | 305,456.67 | 12,150.00 | 20,210.72 | 297,395.95 |
| 1030599001 | Asset | AR Clearing | 0.00 | 5,000.00 | 5,000.00 | 0.00 |
| 1040401000 | Asset | Office Supplies Inventory | 979,290.52 | 38,443.40 | 153,882.30 | 863,851.62 |
| 1050101000 | Asset | Investment Property, Land | 21,441,469.65 | 0.00 | 0.00 | 21,441,469.65 |
| 1050102000 | Asset | Investment Property, Buildings | 13,821,515.95 | 0.00 | 0.00 | 13,821,515.95 |
| 1059901000 | Asset | Construction in Progress-Investment Property, Buildings | 79,567,780.95 | 0.00 | 0.00 | 79,567,780.95 |
| 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 | -5,136,385.47 | 0.00 | 39,110.01 | -5,175,495.48 |
| 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 | 6,542,772.55 | 0.00 | 0.00 | 6,542,772.55 |
| 1060502100 | Asset | Accumulated Depreciation-Office Equipment | -5,351,163.86 | 0.00 | 27,083.57 | -5,378,247.43 |
| 1060502500 | Asset | Accumulated Depreciation-Motor Vehicle | 0.00 | 10,082,905.92 | 10,082,905.92 | 0.00 |
| 1060503000 | Asset | Information and Communication Technology Equipment | 6,610,398.75 | 0.00 | 0.00 | 6,610,398.75 |
| 1060503100 | Asset | Accumulated Depreciation-Information and Communication Techn | -3,617,882.03 | 0.00 | 39,382.88 | -3,657,264.91 |
| 1060507000 | Asset | Communication Equipment | 377,262.20 | 0.00 | 0.00 | 377,262.20 |
| 1060507100 | Asset | Accumulated Depreciation-Communication Equipment | -363,572.95 | 0.00 | 0.00 | -363,572.95 |
| 1060514000 | Asset | Technical and Scientific Equipment | 413,387.52 | 0.00 | 0.00 | 413,387.52 |
| 1060514100 | Asset | Accumulated Depreciation-Technical and Scientific Equipment | -366,259.65 | 0.00 | 0.00 | -366,259.65 |
| 1060601000 | Asset | Motor Vehicles | 13,723,397.02 | 5,041,457.96 | 10,082,915.92 | 8,681,939.06 |
| 1060601100 | Asset | Accumulated Depreciation-Motor Vehicles | -10,867,886.61 | 5,041,452.96 | 46,185.74 | -5,872,619.39 |
| 1060701000 | Asset | Furniture and Fixtures | 2,834,393.10 | 0.00 | 0.00 | 2,834,393.10 |
| 1060701100 | Asset | Accumulated Depreciation-Furniture and Fixtures | -2,467,907.87 | 0.00 | 7,424.87 | -2,475,332.74 |
| 1080102000 | Asset | Computer Software | 851,469.58 | 0.00 | 0.00 | 851,469.58 |
| 1080102100 | Asset | Accumulated Amortization-Computer Software | -830,992.68 | 0.00 | 0.00 | -830,992.68 |
| 1990104000 | Asset | Advances to Officers and Employees | 50,197.60 | 110,500.00 | 85,847.60 | 74,850.00 |

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| Account | Type | Description | Beginning Balance | Debit | Credit | Ending Balance |
|---------------------|-----------|---|-----------------------|----------------------|----------------------|-----------------------|
| 1990201000 | Asset | Advances to Contractors | 2,319,569.60 | 0.00 | 0.00 | 2,319,569.60 |
| 1990205000 | Asset | Prepaid Insurance | 55,081.64 | 129,120.24 | 24,698.33 | 159,503.55 |
| 1990208000 | Asset | Withholding Tax at Source | 19,534.15 | 8,182.51 | 0.00 | 27,716.66 |
| 1990299000 | Asset | Other Prepayments | 58,777.32 | 78,458.94 | 61,983.40 | 75,252.86 |
| 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 | 0.00 | 1,254,265.39 |
| 1999999000 | Asset | Other Assets (Current) | 320,751.10 | 0.00 | 0.00 | 320,751.10 |
| Assets Total | | | 257,280,781.09 | 26,061,431.70 | 31,654,851.23 | 251,687,361.56 |
| 2010101000 | Liability | Accounts Payable | 4,277,312.45 | 9,761,716.31 | 7,761,820.34 | 2,277,416.48 |
| 2010113000 | Liability | Goods Receipt/Invoice Receipt | 349,517.00 | 280,400.90 | 233,921.90 | 303,038.00 |
| 2020101001 | Liability | Due to BIR - Withholding Tax Compensation | 617,222.68 | 617,222.68 | 623,222.60 | 623,222.60 |
| 2020101002 | Liability | Due to BIR - EWT | 41,253.44 | 33,562.63 | 22,195.49 | 29,886.30 |
| 2020101004 | Liability | Due to BIR - EVAT | 222,146.19 | 126,559.91 | 152,764.31 | 248,350.59 |
| 2020101007 | Liability | Due to BIR - EWT Prof/Consul 10% | 12,411.11 | 11,800.00 | 12,700.00 | 13,311.11 |
| 2020103001 | Liability | Due to Pag-IBIG - Premium | 600.00 | 120,200.00 | 208,700.00 | 89,100.00 |
| 2020103002 | Liability | Due to Pag-IBIG - MPL | 0.00 | 95,982.54 | 95,982.54 | 0.00 |
| 2020104000 | Liability | Due to PhilHealth | 387.38 | 52,172.48 | 52,172.48 | 387.38 |
| 2020110000 | Liability | Due to BCDA (Current) | 93,107,189.73 | 0.00 | 0.00 | 93,107,189.73 |
| 2020111001 | Liability | Due to SSS - Life and Retirement Premium | 630.00 | 63,517.50 | 63,517.50 | 630.00 |
| 2020111003 | Liability | Due to SSS - Salary Loan | 0.00 | 25,241.32 | 25,241.32 | 0.00 |
| 2020111004 | Liability | Due to SSS - Policy Loan | 0.00 | 2,768.70 | 2,768.70 | 0.00 |
| 2020113000 | Liability | Income Tax Payable | 773,877.44 | 305,930.74 | 613,111.48 | 1,081,058.18 |
| 2020120000 | Liability | Due to BCDA (Non-Current) | 18,437,109.76 | 0.00 | 0.00 | 18,437,109.76 |
| 2030105000 | Liability | Due to Other Funds | 12,039.62 | 26,496.00 | 26,496.00 | 12,039.62 |
| 2040101000 | Liability | Trust Liabilities | 1,778,905.02 | 0.00 | 1,500.00 | 1,780,405.02 |
| 2040105000 | Liability | Customers' Deposits Payable | 41,000.00 | 3,000.00 | 3,000.00 | 41,000.00 |
| 2040105003 | Liability | Security Deposit | 32,000.00 | 0.00 | 0.00 | 32,000.00 |
| 2050000000 | Liability | Deferred Credits/Unearned Income | 23,402,069.51 | 5,850,517.50 | 0.00 | 17,551,552.01 |
| 2999999000 | Liability | Other Payables | 34,986.55 | 439,983.28 | 439,983.28 | 34,986.55 |
| 2999999005 | Liability | BID Security | 6,000.00 | 0.00 | 0.00 | 6,000.00 |
| 2999999013 | Liability | Retention Payable | 8,411,302.84 | 0.00 | 0.00 | 8,411,302.84 |
| 2999999014 | Liability | Due to Officers and Employees | 2,874,362.99 | 2,784,575.35 | 2,790,575.35 | 2,880,362.99 |
| 3030102000 | Liability | Revenue/Income and Expense Summary | 7,536,235.30 | 6,254,864.00 | 7,372,286.82 | 8,653,658.12 |
| 3070101000 | Liability | Retained Earnings/(Deficit) | 12,168,501.85 | 761,316.25 | 1,522,448.45 | 12,929,634.05 |
| 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 |

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| Account | Type | Description | Beginning Balance | Debit | Credit | Ending Balance |
|------------------------|---------|--|-----------------------|----------------------|----------------------|-----------------------|
| Liability Total | | | 257,280,781.09 | 27,617,828.09 | 22,024,408.56 | 251,687,361.56 |
| 5010101000 | Expense | Salaries and Wages - Regular | 23,977,098.22 | 2,997,419.00 | 0.00 | 26,974,517.22 |
| 5010201000 | Expense | Personnel Economic Relief Allowance (PERA) | 912,000.00 | 114,000.00 | 0.00 | 1,026,000.00 |
| 5010202000 | Expense | Representation Allowance (RA) | 540,000.00 | 67,500.00 | 0.00 | 607,500.00 |
| 5010203000 | Expense | Transportation Allowance (TA) | 540,000.00 | 67,500.00 | 0.00 | 607,500.00 |
| 5010204000 | Expense | Clothing/Uniform Allowance | 342,000.00 | 0.00 | 0.00 | 342,000.00 |
| 5010213000 | Expense | Overtime and Night Pay | 671,628.06 | 86,766.45 | 0.00 | 758,394.51 |
| 5010214000 | Expense | Year End Bonus | 1,998,279.35 | 0.00 | 0.00 | 1,998,279.35 |
| 5010215000 | Expense | Cash Gift | 190,000.00 | 0.00 | 0.00 | 190,000.00 |
| 5010299050 | Expense | OBA- Midyear Bonus | 2,997,419.00 | 0.00 | 0.00 | 2,997,419.00 |
| 5010301000 | Expense | Retirement and Life Insurance Premiums | 934,745.00 | 116,875.00 | 0.00 | 1,051,620.00 |
| 5010302000 | Expense | Pag-IBIG Contributions | 45,600.00 | 5,700.00 | 0.00 | 51,300.00 |
| 5010303000 | Expense | PhilHealth Contributions | 322,003.32 | 50,972.48 | 0.00 | 372,975.80 |
| 5010304000 | Expense | Employees Compensation Insurance Premiums | 13,200.00 | 1,650.00 | 0.00 | 14,850.00 |
| 5010403000 | Expense | Terminal Leave Benefits | 1,464,621.04 | 288,420.25 | 0.00 | 1,753,041.29 |
| 5020101000 | Expense | Traveling Expenses-Local | 676,127.80 | 134,478.81 | 0.00 | 810,606.61 |
| 5020201000 | Expense | Training Expenses | 93,580.47 | 31,840.00 | 0.00 | 125,420.47 |
| 5020301001 | Expense | Office Supplies Expenses - Common | 1,163,364.88 | 231,723.25 | 52,425.56 | 1,342,662.57 |
| 5020307000 | Expense | Drugs and Medicines Expenses | 134,410.00 | 6,328.00 | 400.00 | 140,338.00 |
| 5020309000 | Expense | Fuel, Oil and Lubricants Expenses | 253,252.54 | 51,047.20 | 33,507.64 | 270,792.10 |
| 5020399000 | Expense | Other Supplies and Materials Expenses | 11,235.00 | 0.00 | 0.00 | 11,235.00 |
| 5020402000 | Expense | Electricity Expenses | 547,250.33 | 94,335.79 | 0.00 | 641,586.12 |
| 5020500000 | Expense | Communication Expenses | 0.00 | 900.00 | 0.00 | 900.00 |
| 5020501000 | Expense | Postage and Courier Services | 23,681.58 | 2,520.00 | 0.00 | 26,201.58 |
| 5020502001 | Expense | Telephone Expenses-Mobile | 150,812.80 | 22,491.99 | 0.00 | 173,304.79 |
| 5020502002 | Expense | Telephone Expenses-Landline | 173,484.28 | 24,591.97 | 0.00 | 198,076.25 |
| 5020503000 | Expense | Internet Subscription Expenses | 42,619.24 | 2,061.68 | 2,466.39 | 42,214.53 |
| 5021003000 | Expense | Extraordinary and Miscellaneous Expenses | 217,972.10 | 219,936.92 | 0.00 | 437,909.02 |
| 5021102000 | Expense | Auditing Services | 52,692.15 | 105,380.00 | 0.00 | 158,072.15 |
| 5021202000 | Expense | Janitorial Services | 192,541.91 | 83,389.58 | 0.00 | 275,931.49 |
| 5021203000 | Expense | Security Services | 583,854.40 | 102,731.02 | 0.00 | 686,585.42 |
| 5021304001 | Expense | Repairs and Maintenance - Buildings | 76,984.29 | 1,108.00 | 0.00 | 78,092.29 |
| 5021305001 | Expense | Repairs and Maintenance - Office Equipment | 25,350.00 | 0.00 | 0.00 | 25,350.00 |
| 5021306000 | Expense | Repairs and Maintenance - Transportation Equipment | 55,968.50 | 500.00 | 0.00 | 56,468.50 |
| 5021307000 | Expense | Repairs and Maintenance - Furniture and Fixtures | 37,146.00 | 465.00 | 0.00 | 37,611.00 |
| 5021501000 | Expense | Taxes, Duties and Licenses | 54,873.81 | 9,652.00 | 0.00 | 64,525.81 |

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| Account | Type | Description | Beginning Balance | Debit | Credit | Ending Balance |
|----------------------|---------|---|----------------------|---------------------|---------------------|----------------------|
| 5021502000 | Expense | Fidelity Bond Premiums | 48,125.00 | 13,750.00 | 6,875.00 | 55,000.00 |
| 5021503000 | Expense | Insurance Expenses | 98,821.16 | 19,317.72 | 0.00 | 118,138.88 |
| 5021504000 | Expense | Income Tax Expenses | 2,454,241.93 | 613,111.48 | 305,930.74 | 2,761,422.67 |
| 5029901001 | Expense | Advertising, Promotional and Marketing Expenses - Regular | 281,489.58 | 121,264.00 | 0.00 | 402,753.58 |
| 5029903000 | Expense | Representation Expenses | 135,140.94 | 66,515.73 | 5,656.00 | 196,000.67 |
| 5029907000 | Expense | Subscription Expenses | 14,674.00 | 0.00 | 0.00 | 14,674.00 |
| 5029912001 | Expense | Representation Allowance - BOD | 542,912.36 | 34,394.71 | 0.00 | 577,307.07 |
| 5029912002 | Expense | Transportation Allowance - BOD | 531,027.23 | 34,094.00 | 0.00 | 565,121.23 |
| 5029912003 | Expense | Communication Expense - BOD | 124,225.57 | 19,954.70 | 0.00 | 144,180.27 |
| 5029912004 | Expense | Per diem - BOD | 1,368,000.00 | 156,000.00 | 10,000.00 | 1,514,000.00 |
| 5029912007 | Expense | BOD- Meals | 224,714.00 | 63,401.20 | 0.00 | 288,115.20 |
| 5029999000 | Expense | Other Maintenance and Operating Expenses | 205,923.39 | 31,571.00 | 5,000.00 | 232,494.39 |
| 5050104001 | Expense | Depreciation-Buildings | 312,880.05 | 39,110.01 | 0.00 | 351,990.06 |
| 5050105001 | Expense | Depreciation-Office Equipment | 175,834.71 | 27,083.57 | 0.00 | 202,918.28 |
| 5050105002 | Expense | Depreciation-Information and Communication Technology Equip | 89,161.28 | 39,382.88 | 0.00 | 128,544.16 |
| 5050106001 | Expense | Depreciation-Motor Vehicles | 369,485.92 | 46,185.74 | 0.00 | 415,671.66 |
| 5050107001 | Expense | Depreciation-Furniture and Fixtures | 59,398.43 | 7,424.87 | 0.00 | 66,823.30 |
| 5050408000 | Expense | Loss on Sale of Assets | 0.00 | 9.00 | 9.00 | 0.00 |
| Expense Total | | | 46,551,851.62 | 6,254,855.00 | 422,270.33 | 52,384,436.29 |
| 4020101000 | Income | Permit Fees | 1,142,890.22 | 0.00 | 903,614.40 | 2,046,504.62 |
| 4020221000 | Income | Interest Income | 173,506.32 | 0.00 | 195,880.59 | 369,386.91 |
| 4020234000 | Income | Management Fees | 52,271,690.38 | 0.00 | 5,850,517.50 | 58,122,207.88 |
| 4050102000 | Income | Gain on Sale/Redemption/Transfer of Investments | 0.00 | 4.00 | 4.00 | 0.00 |
| 4050104000 | Income | Gain on Sale of Property, Plant and Equipment | 500,000.00 | 5.00 | 0.00 | 499,995.00 |
| Income Total | | | 54,088,086.92 | 9.00 | 6,950,016.49 | 61,038,094.41 |