

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 12-2022
Supress Zero Balances

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010202001	Asset	CIB - LCCA LBP PPMC (1824)	4,450,457.08	24,094,701.76	9,924,836.77	18,620,322.07
1010202003	Asset	CIB - LCCA LBP PPMC (7253)	6,023,835.07	797.16	230,642.61	5,793,989.62
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	80,986,216.39	0.00	20,792,083.06	60,194,133.33
1029901000	Asset	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	Asset	Accounts Receivable	1,707,254.84	810,921.44	408,293.05	2,109,883.23
1030105000	Asset	Interest Receivable	0.00	124,421.27	0.00	124,421.27
1030307000	Asset	Due from BCDA	-452,443.54	6,057,683.04	1,618,955.33	3,986,284.17
1030502000	Asset	Due from Officers and Employees	334,434.99	11,932.73	50,073.08	296,294.64
1040401000	Asset	Office Supplies Inventory	811,462.12	41,340.00	86,625.62	766,176.50
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	20,013,190.52	13,821,515.95	20,013,190.52
1059901000	Asset	Construction in Progress-Investment Property, Buildings	79,567,780.95	8,393,333.64	22,211,650.93	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	-5,253,715.50	39,110.01	78,220.02	-5,292,825.51
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	2,795,985.91	0.00	0.00	2,795,985.91
1060502100	Asset	Accumulated Depreciation-Office Equipment	-2,211,863.24	26,691.92	38,951.87	-2,224,123.19
1060502300	Asset	Accumulated Depreciation-Technical and Scientific Equipment	0.00	26,458.49	26,458.49	0.00
1060502500	Asset	Accumulated Depreciation-Motor Vehicle	0.00	92,371.48	92,371.48	0.00
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	-1,568,972.85	37,434.19	60,180.21	-1,591,718.87
1060507000	Asset	Communication Equipment	167,400.00	0.00	107,400.00	60,000.00
1060507100	Asset	Accumulated Depreciation-Communication Equipment	-159,030.00	102,030.00	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	-366,259.65	0.00	26,458.49	-392,718.14
1060601000	Asset	Motor Vehicles	8,681,939.06	0.00	0.00	8,681,939.06
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	-5,918,805.13	46,185.74	138,557.22	-6,011,176.61
1060701000	Asset	Furniture and Fixtures	965,445.01	0.00	64,400.00	901,045.01
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	-881,097.73	27,674.39	3,828.56	-857,251.90
1990104000	Asset	Advances to Officers and Employees	41,350.00	78,050.00	119,400.00	0.00
1990201000	Asset	Advances to Contractors	1,668,343.40	0.00	0.00	1,668,343.40

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1990205000	Asset	Prepaid Insurance	142,441.44	0.00	142,441.44	0.00
1990208000	Asset	Withholding Tax at Source	35,079.79	15,115.27	0.00	50,195.06
1990299000	Asset	Other Prepayments	56,097.65	797,175.87	853,273.52	0.00
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	0.00	1,254,265.39
1999999000	Asset	Other Assets (Current)	320,751.10	0.00	320,751.10	0.00
Assets Total			236,663,885.93	60,836,618.92	71,217,368.80	226,283,136.05
2010101000	Liability	Accounts Payable	3,350,161.01	7,237,583.69	15,869,395.40	11,981,972.72
2010113000	Liability	Goods Receipt/Invoice Receipt	396,696.00	1,376,648.03	1,270,602.03	290,650.00
2020101001	Liability	Due to BIR - Withholding Tax Compensation	620,654.99	620,654.99	995,973.31	995,973.31
2020101002	Liability	Due to BIR - EWT	86,718.04	77,258.49	34,864.22	44,323.77
2020101004	Liability	Due to BIR - EVAT	289,459.79	192,991.34	102,186.80	198,655.25
2020101007	Liability	Due to BIR - EWT Prof/Consul 10%	24,587.50	24,587.50	9,888.88	9,888.88
2020103001	Liability	Due to Pag-IBIG - Premium	1,650.00	114,400.00	114,100.00	1,350.00
2020103002	Liability	Due to Pag-IBIG - MPL	1,544.50	97,906.07	97,288.27	926.70
2020104000	Liability	Due to PhilHealth	1,918.33	50,864.80	50,132.42	1,185.95
2020110000	Liability	Due to BCDA (Current)	92,021,812.72	15,322,294.60	4,841,767.58	81,541,285.70
2020111001	Liability	Due to SSS - Life and Retirement Premium	3,442.50	61,875.00	60,750.00	2,317.50
2020111003	Liability	Due to SSS - Salary Loan	0.00	55,374.02	55,374.02	0.00
2020111004	Liability	Due to SSS - Policy Loan	0.00	1,845.80	1,845.80	0.00
2020113000	Liability	Income Tax Payable	431,411.86	862,823.72	431,411.86	0.00
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	23,184.00	23,184.00	20,900.00	20,900.00
2040101000	Liability	Trust Liabilities	1,780,405.02	0.00	5,000.00	1,785,405.02
2040105000	Liability	Customers' Deposits Payable	47,000.00	6,000.00	6,000.00	47,000.00
2040105003	Liability	Security Deposit	32,000.00	0.00	0.00	32,000.00
2050000000	Liability	Deferred Credits/Unearned Income	5,850,517.01	5,850,517.01	0.00	0.00
2050201000	Liability	Unearned Revenue/Income-Investment Property	0.00	3,600.00	3,600.00	0.00
2999999000	Liability	Other Payables	34,986.55	466,880.58	466,880.58	34,986.55
2999999013	Liability	Retention Payable	8,845,453.64	0.00	0.00	8,845,453.64
2999999014	Liability	Due to Officers and Employees	712,109.64	4,105,013.44	4,284,709.30	891,805.50
3030102000	Liability	Revenue/Income and Expense Summary	9,947,894.19	15,746,392.35	13,410,806.49	7,612,308.33
3070101000	Liability	Retained Earnings/(Deficit)	10,579,448.65	377,731.42	162,200.01	10,363,917.24
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			236,663,885.93	52,676,426.85	42,295,676.97	226,283,136.05

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5010101000	Expense	Salaries and Wages - Regular	32,990,963.44	3,484,750.45	0.00	36,475,713.89
5010201000	Expense	Personnel Economic Relief Allowance (PERA)	1,258,954.53	112,000.00	0.00	1,370,954.53
5010202000	Expense	Representation Allowance (RA)	742,500.00	67,500.00	0.00	810,000.00
5010203000	Expense	Transportation Allowance (TA)	742,500.00	67,500.00	0.00	810,000.00
5010204000	Expense	Clothing/Uniform Allowance	342,000.00	0.00	0.00	342,000.00
5010213000	Expense	Overtime and Night Pay	912,391.66	220,840.19	0.00	1,133,231.85
5010214000	Expense	Year End Bonus	3,007,525.19	0.00	0.00	3,007,525.19
5010215000	Expense	Cash Gift	284,999.81	0.00	0.00	284,999.81
5010299012	Expense	OBA - Productivity Enhancement Incentive	0.00	286,000.00	0.00	286,000.00
5010299050	Expense	OBA- Midyear Bonus	2,997,419.00	0.00	0.00	2,997,419.00
5010299051	Expense	OBA- Service Recognition Incentive	0.00	1,142,000.00	0.00	1,142,000.00
5010301000	Expense	Retirement and Life Insurance Premiums	1,286,985.00	116,875.00	0.00	1,403,860.00
5010302000	Expense	Pag-IBIG Contributions	62,600.00	5,500.00	0.00	68,100.00
5010303000	Expense	PhilHealth Contributions	552,969.22	50,864.80	0.00	603,834.02
5010304000	Expense	Employees Compensation Insurance Premiums	18,180.00	1,650.00	0.00	19,830.00
5010403000	Expense	Terminal Leave Benefits	2,722,386.95	153,179.85	0.00	2,875,566.80
5020101000	Expense	Traveling Expenses-Local	1,101,976.36	507,940.26	2,000.00	1,607,916.62
5020201000	Expense	Training Expenses	173,924.93	24,463.83	24,463.83	173,924.93
5020301001	Expense	Office Supplies Expenses - Common	1,564,121.75	1,749,818.02	1,601,575.60	1,712,364.17
5020307000	Expense	Drugs and Medicines Expenses	140,338.00	0.00	0.00	140,338.00
5020309000	Expense	Fuel, Oil and Lubricants Expenses	403,927.57	68,361.46	0.00	472,289.03
5020321000	Expense	Semi-Expendable Machinery and Equipment Expenses	0.00	205,180.00	36,000.00	169,180.00
5020399000	Expense	Other Supplies and Materials Expenses	11,235.00	0.00	0.00	11,235.00
5020402000	Expense	Electricity Expenses	729,588.45	157,078.15	46,309.74	840,356.86
5020500000	Expense	Communication Expenses	900.00	4,687.49	0.00	5,587.49
5020501000	Expense	Postage and Courier Services	32,844.78	3,553.40	0.00	36,398.18
5020502001	Expense	Telephone Expenses-Mobile	215,788.78	26,496.00	0.00	242,284.78
5020502002	Expense	Telephone Expenses-Landline	253,401.76	27,815.16	0.00	281,216.92
5020503000	Expense	Internet Subscription Expenses	55,992.15	0.00	0.00	55,992.15
5021003000	Expense	Extraordinary and Miscellaneous Expenses	387,057.42	180,926.73	425,881.11	142,103.04
5021102000	Expense	Auditing Services	978,467.15	419,632.00	302,948.00	1,095,151.15
5021202000	Expense	Janitorial Services	316,927.65	187,262.48	0.00	504,190.13
5021203000	Expense	Security Services	892,047.46	307,730.56	0.00	1,199,778.02
5021304001	Expense	Repairs and Maintenance - Buildings	195,574.43	175,590.58	0.00	371,165.01
5021305001	Expense	Repairs and Maintenance - Office Equipment	37,575.00	3,889.00	0.00	41,464.00
5021306000	Expense	Repairs and Maintenance - Transportation Equipment	127,153.50	92,456.74	89,560.00	130,050.24
5021307000	Expense	Repairs and Maintenance - Furniture and Fixtures	46,948.44	0.00	0.00	46,948.44

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5021501000	Expense	Taxes, Duties and Licenses	73,011.81	0.00	250.00	72,761.81
5021502000	Expense	Fidelity Bond Premiums	61,875.00	20,625.00	0.00	82,500.00
5021503000	Expense	Insurance Expenses	131,372.75	144,453.62	3,419.64	272,406.73
5021504000	Expense	Income Tax Expenses	3,192,834.01	838,482.58	1,673,745.16	2,357,571.43
5029901001	Expense	Advertising, Promotional and Marketing Expenses - Regular	513,886.58	123,016.00	0.00	636,902.58
5029902000	Expense	Printing and Publication Expenses	0.00	3,616.00	3,616.00	0.00
5029903000	Expense	Representation Expenses	387,373.31	366,971.42	93,742.00	660,602.73
5029907000	Expense	Subscription Expenses	18,791.00	1,840.00	0.00	20,631.00
5029912001	Expense	Representation Allowance - BOD	628,252.18	245,256.89	0.00	873,509.07
5029912002	Expense	Transportation Allowance - BOD	616,353.94	83,628.65	20,000.00	679,982.59
5029912003	Expense	Communication Expense - BOD	181,136.77	19,996.00	0.00	201,132.77
5029912004	Expense	Per diem - BOD	1,765,000.00	100,000.00	0.00	1,865,000.00
5029912007	Expense	BOD- Meals	351,115.20	43,680.00	0.00	394,795.20
5029999000	Expense	Other Maintenance and Operating Expenses	322,547.99	3,380,687.67	1,692,064.40	2,011,171.26
5050104001	Expense	Depreciation-Buildings	430,210.08	78,220.02	39,110.01	469,320.09
5050105001	Expense	Depreciation-Office Equipment	225,235.99	38,951.87	26,691.92	237,495.94
5050105002	Expense	Depreciation-Information and Communication Technology Equip	179,689.42	60,180.21	37,434.19	202,435.44
5050105013	Expense	Depreciation-Technical and Scientific Equipment	0.00	26,458.49	0.00	26,458.49
5050106001	Expense	Depreciation-Motor Vehicles	461,857.40	138,557.22	46,185.74	554,228.88
5050107001	Expense	Depreciation-Furniture and Fixtures	76,162.45	3,828.56	14,794.31	65,196.70
5050201002	Expense	Amortization-Computer Software	20,476.90	0.00	0.00	20,476.90
		Expense Total	65,225,348.16	15,569,992.35	6,179,791.65	74,615,548.86
4020101000	Income	Permit Fees	3,133,553.92	176,400.00	544,981.24	3,502,135.16
4020221000	Income	Interest Income	369,386.91	0.00	170,207.12	539,594.03
4020234000	Income	Management Fees	71,170,306.52	0.00	6,429,426.48	77,599,733.00
4050104000	Income	Gain on Sale of Property, Plant and Equipment	499,995.00	0.00	0.00	499,995.00
4060399000	Income	Miscellaneous Income	0.00	0.00	86,400.00	86,400.00
		Income Total	75,173,242.35	176,400.00	7,231,014.84	82,227,857.19