

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 03-2021

Page: 1 of 4
 Date: 5/11/2021 2:49 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	A	Cash Collecting Officer-PPMC	0.00	200.00	200.00	0.00
1010202001	A	CIB - LCCA LBP PPMC (1824)	14,459,531.05	257,289.59	6,449,487.32	8,267,333.32
1010202003	A	CIB - LCCA LBP PPMC (7253)	1,110,352.95	5,637,721.44	0.00	6,748,074.39
1010502000	A	Time Deposits-Local Currency	37,257,354.84	0.00	0.00	37,257,354.84
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	132,141,048.65	41,073.86	0.00	132,182,122.51
1029901000	A	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	A	Accounts Receivable	1,821,911.31	2,544.63	2,544.63	1,821,911.31
1030105000	A	Interest Receivable	126,458.94	0.00	0.00	126,458.94
1030307000	A	Due from BCDA	12,008,163.57	1,876,563.83	1,729,569.07	12,155,158.33
1030502000	A	Due from Officers and Employees	356,809.63	2,924.01	5,907.74	353,825.90
1040401000	A	Office Supplies Inventory	824,272.80	124,056.28	73,776.70	874,552.38
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	52,025,578.03	0.00	0.00	52,025,578.03
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	-4,522,153.08	0.00	26,288.90	-4,548,441.98
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	5,608,217.13	0.00	0.00	5,608,217.13
1060502100	A	Accumulated Depreciation-Office Equipment	-5,027,685.76	0.00	11,507.67	-5,039,193.43
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	-3,417,269.04	0.00	11,145.19	-3,428,414.23
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	10,516,397.02	3,207,000.00	0.00	13,723,397.02
1060601100	A	Accumulated Depreciation-Motor Vehicles	-9,998,364.72	0.00	84,364.31	-10,082,729.03
1060701000	A	Furniture and Fixtures	2,834,393.10	0.00	0.00	2,834,393.10
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	-2,334,261.42	0.00	7,424.81	-2,341,686.23
1069802000	A	Fixed Asset Accrual	3,303,800.00	0.00	3,207,000.00	96,800.00
1080102000	A	Computer Software	851,469.58	0.00	0.00	851,469.58

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 03-2021

Page: 2 of 4
 Date: 5/11/2021 2:49 PM

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	38,004.00	20,806.00	29,108.00	29,702.00
1990201000	A	Advances to Contractors	678,981.11	0.00	0.00	678,981.11
1990203000	A	Prepaid Registration	14,419.06	578.11	194.09	14,803.08
1990205000	A	Prepaid Insurance	148,941.35	70,933.78	23,713.14	196,161.99
1990208000	A	Withholding Tax at Source	74,949.54	0.00	0.00	74,949.54
1990299000	A	Other Prepayments	889,253.23	278,856.73	3,291.30	1,164,818.66
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	321,169,935.37	11,520,548.26	11,665,522.87	321,024,960.76
2010101000	L	Accounts Payable	6,004,213.39	3,967,556.73	3,693,995.39	5,730,652.05
2010102000	L	Due to Officers and Employees	1,819,395.29	3,700,506.56	3,697,929.56	1,816,818.29
201011200	L	Retention Payable	6,359,255.19	0.00	0.00	6,359,255.19
2010113000	L	Goods Receipt/Invoice Receipt	640,125.49	6,381.30	245,484.28	879,228.47
2020101001	L	Due to BIR - Withholding Tax Compensation	381,276.39	382,176.39	403,630.17	402,730.17
2020101002	L	Due to BIR - EWT	39,564.75	36,816.83	17,948.30	20,696.22
2020101004	L	Due to BIR - EVAT	158,124.95	153,408.14	36,029.58	40,746.39
2020101007	L	Due to BIR - EWT Prof/Consul 10%	9,300.00	11,100.00	16,200.00	14,400.00
2020103001	L	Due to Pag-IBIG - Premium	600.00	108,750.00	108,150.00	0.00
2020103002	L	Due to Pag-IBIG - MPL	0.00	64,124.32	64,124.32	0.00
2020104000	L	Due to PhilHealth	900.00	36,335.24	69,895.48	34,460.24
2020110000	L	Due to BCDA (Current)	73,599,439.88	343,505.09	5,637,721.44	78,893,656.23
2020111001	L	Due to SSS - Life and Retirement Premium	1,350.00	74,115.00	72,765.00	0.00
2020111002	L	Due to SSS - ECC	0.00	60.00	60.00	0.00
2020111003	L	Due to SSS - Salary Loan	0.00	25,795.11	25,795.11	0.00
2020113000	L	Income Tax Payable	1,049,740.12	0.00	2,308,202.56	3,357,942.68
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	10,283.34	10,283.34	0.00
2040101000	L	Trust Liabilities	1,649,084.16	0.00	0.00	1,649,084.16
2040105000	L	Customers' Deposits Payable	38,000.00	0.00	3,000.00	41,000.00
2050000000	L	Deferred Credits/Unearned Income	65,492,767.31	6,549,276.73	0.00	58,943,490.58
2999999000	L	Other Payables	34,986.55	381,958.48	381,958.48	34,986.55
2999999001	L	Security Deposit	32,000.00	0.00	0.00	32,000.00
3030102000	L	Revenue/Income and Expense Summary	6,925,654.89	6,965,544.16	7,191,431.91	7,151,542.64
3070101000	L	Retained Earnings/(Deficit)	55,353,327.02	1,436,830.50	124,944.39	54,041,440.91
3080101000	L	Share Capital	68,143,720.23	0.00	0.00	68,143,720.23

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 03-2021

Page: 3 of 4
 Date: 5/11/2021 2:49 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
3080199000	L	Other Equity Instruments	15,000,000.00	0.00	0.00	15,000,000.00
		Liability Total	321,169,935.37	24,254,523.92	24,109,549.31	321,024,960.76
5010101000	E	Salaries and Wages - Regular	5,257,370.00	2,646,042.27	0.00	7,903,412.27
5010201000	E	Personnel Economic Relief Allowance (PERA)	232,000.00	116,000.00	0.00	348,000.00
5010202000	E	Representation Allowance (RA)	135,000.00	67,500.00	0.00	202,500.00
5010203000	E	Transportation Allowance (TA)	135,000.00	67,500.00	0.00	202,500.00
5010213000	E	Overtime and Night Pay	118,443.88	78,374.50	0.00	196,818.38
5010301000	E	Retirement and Life Insurance Premiums	243,737.50	127,500.00	0.00	371,237.50
5010302000	E	Pag-IBIG Contributions	11,900.00	6,400.00	0.00	18,300.00
5010303000	E	PhilHealth Contributions	64,920.00	33,410.24	32,960.24	65,370.00
5010304000	E	Employees Compensation Insurance Premiums	3,510.00	1,800.00	0.00	5,310.00
5010403000	E	Terminal Leave Benefits	0.00	378,133.80	0.00	378,133.80
5020101000	E	Traveling Expenses-Local	73,754.00	61,192.73	0.00	134,946.73
5020201000	E	Training Expenses	19,800.00	0.00	0.00	19,800.00
5020301001	E	Office Supplies Expenses - Common	281,306.33	74,771.70	0.00	356,078.03
5020309000	E	Fuel, Oil and Lubricants Expenses	14,373.30	16,794.60	0.00	31,167.90
5020399000	E	Other Supplies and Materials Expenses	0.00	1,485.25	0.00	1,485.25
5020402000	E	Electricity Expenses	60,470.36	65,826.92	2,368.29	123,928.99
5020500000	E	Communication Expenses	0.00	783.00	0.00	783.00
5020501000	E	Postage and Courier Services	532.00	2,515.15	0.00	3,047.15
5020502001	E	Telephone Expenses-Mobile	18,435.00	17,850.00	0.00	36,285.00
5020502002	E	Telephone Expenses-Landline	25,915.62	27,850.25	0.00	53,765.87
5020503000	E	Internet Subscription Expenses	11,472.87	4,052.63	0.00	15,525.50
5021003000	E	Extraordinary and Miscellaneous Expenses	11,037.97	25,932.18	0.00	36,970.15
5021102000	E	Auditing Services	5,246.25	3,400.00	0.00	8,646.25
5021202000	E	Janitorial Services	35,491.05	35,372.05	0.00	70,863.10
5021203000	E	Security Services	94,607.14	94,607.14	0.00	189,214.28
5021304001	E	Repairs and Maintenance - Buildings	274,211.75	14,000.00	274,211.75	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	13,160.00	11,900.00	0.00	25,060.00
5021307000	E	Repairs and Maintenance - Furniture and Fixtures	350.00	0.00	0.00	350.00
5021501000	E	Taxes, Duties and Licenses	2,624.00	13,732.00	0.00	16,356.00
5021502000	E	Fidelity Bond Premiums	13,750.00	6,875.00	0.00	20,625.00
5021503000	E	Insurance Expenses	43,682.82	8,567.33	491.74	51,758.41
5021504000	E	Income Tax Expenses	0.00	2,308,202.56	0.00	2,308,202.56
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	75,000.00	55,329.00	0.00	130,329.00
5029902000	E	Printing and Publication Expenses	0.00	9,193.00	9,193.00	0.00

Trial Balance Summary

Company: Poro Point Management Corporation
 User: lbjudan

Ledger: ACTUAL
 Branch: PPMC
 Fin. Period: 03-2021

Page: 4 of 4
 Date: 5/11/2021 2:49 PM

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5029903000	E	Representation Expenses	8,973.08	1,940.00	0.00	10,913.08
5029912001	E	Representation Allowance - BOD	95,764.72	111,621.08	0.00	207,385.80
5029912002	E	Transportation Allowance - BOD	36,876.17	46,831.53	0.00	83,707.70
5029912003	E	Communication Expense - BOD	19,064.97	22,069.37	0.00	41,134.34
5029912004	E	Per diem - BOD	280,000.00	209,000.00	21,000.00	468,000.00
5029912007	E	BOD- Meals	13,595.00	0.00	0.00	13,595.00
5029999000	E	Other Maintenance and Operating Expenses	0.00	50,358.00	25,735.00	24,623.00
5050104001	E	Depreciation-Buildings	52,577.80	26,288.90	0.00	78,866.70
5050105001	E	Depreciation-Office Equipment	22,623.69	11,507.67	0.00	34,131.36
5050105002	E	Depreciation-Information and Communication Technology Equip	21,573.72	11,145.19	0.00	32,718.91
5050106001	E	Depreciation-Motor Vehicles	16,014.35	84,364.31	0.00	100,378.66
5050107001	E	Depreciation-Furniture and Fixtures	14,849.62	7,424.81	0.00	22,274.43
		Expense Total	7,873,014.96	6,965,444.16	365,960.02	14,472,499.10
4020101000	I	Permit Fees	1,514,255.27	100.00	235,121.30	1,749,276.57
4020221000	I	Interest Income	185,861.12	0.00	41,073.86	226,934.98
4020234000	I	Management Fees	13,098,553.46	0.00	6,549,276.73	19,647,830.19
		Income Total	14,798,669.85	100.00	6,825,471.89	21,624,041.74

Certified correct:



LENIMA B. JUDAN

Finance Manager