

Trial Balance Summary

Company/Branch: PPMC
Ledger: ACTUAL

Financial Period: 09-2023
Supress Zero Balances

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010102000	Asset	Petty Cash	20,000.00	0.00	0.00	20,000.00
1010202001	Asset	CIB - LCCA LBP PPMC (1824)	7,097,319.93	3,911,954.77	8,920,783.49	2,088,491.21
1010202003	Asset	CIB - LCCA LBP PPMC (7253)	5,439,876.20	556.08	0.00	5,440,432.28
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	100,387,677.53	192,945.34	0.00	100,580,622.87
1029901000	Asset	Investments in Stocks	15,000.00	0.00	0.00	15,000.00
1030101000	Asset	Accounts Receivable	290,096.55	0.00	0.00	290,096.55
1030301000	Asset	Due from National Government Agencies	605,912.61	0.00	0.00	605,912.61
1030305000	Asset	Due from Government Corporations	77,058.82	0.00	0.00	77,058.82
1030307000	Asset	Due from BCDA	5,477,012.16	3,816,890.69	827.66	9,293,075.19
1030502000	Asset	Due from Officers and Employees	888,861.82	384,805.02	19,215.07	1,254,451.77
1030599000	Asset	Other Receivables	1,239,817.20	0.00	0.00	1,239,817.20
1040401000	Asset	Office Supplies Inventory	586,467.32	78.50	38,175.82	548,370.00
1040413000	Asset	Construction Materials Inventory	167,651.46	0.00	0.00	167,651.46
1040499000	Asset	Other Supplies and Materials Inventory	134,305.28	4,657.00	41,663.45	97,298.83
1050101000	Asset	Investment Property, Land	16,416,169.40	0.00	0.00	16,416,169.40
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	-5,658,746.00	39,110.01	78,220.02	-5,697,856.01
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	565,704.60	565,704.60	2,847,485.91
1060502100	Asset	Accumulated Depreciation-Office Equipment	-2,292,954.60	237,442.00	250,517.36	-2,306,029.96
1060503000	Asset	Information and Communication Technology Equipment	2,992,733.81	1,755,681.04	1,755,681.04	2,992,733.81
1060503100	Asset	Accumulated Depreciation-Information and Communication Techn	-1,819,534.09	519,589.73	542,335.51	-1,842,279.87
1060507000	Asset	Communication Equipment	60,000.00	16,689.25	16,689.25	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
1060601000	Asset	Motor Vehicles	8,681,939.06	0.00	0.00	8,681,939.06
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	-6,302,602.51	39,946.44	86,132.18	-6,348,788.25
1060701000	Asset	Furniture and Fixtures	901,045.01	77,401.23	77,401.23	901,045.01
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	-837,729.27	38,407.70	39,248.65	-838,570.22

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1069802000	Asset	Fixed Asset Accrual	0.00	13,000.81	13,000.81	0.00
1990104000	Asset	Advances to Officers and Employees	74,398.22	171,675.00	144,773.22	101,300.00
1990201000	Asset	Advances to Contractors	2,023,867.90	0.00	0.00	2,023,867.90
1990205000	Asset	Prepaid Insurance	25,586.15	3,198.27	6,396.54	22,387.88
1990208000	Asset	Withholding Tax at Source	43,658.27	14,209.42	0.00	57,867.69
1990299000	Asset	Other Prepayments	15,053.22	17,470.81	19,553.22	12,970.81
1990302000	Asset	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
Assets Total			230,091,986.85	11,821,413.71	12,616,319.12	229,297,081.44
2010101000	Liability	Accounts Payable	4,928,726.55	6,039,795.52	8,767,124.43	7,656,055.46
2010113000	Liability	Goods Receipt/Invoice Receipt	409,110.30	298,085.00	230,907.60	341,932.90
2020101001	Liability	Due to BIR - Withholding Tax Compensation	421,794.23	421,794.23	425,371.84	425,371.84
2020101002	Liability	Due to BIR - EWT	27,126.55	26,888.97	9,158.61	9,396.19
2020101004	Liability	Due to BIR - EVAT	89,610.97	71,246.51	116,854.32	135,218.78
2020101007	Liability	Due to BIR - EWT Prof/Consul 10%	9,000.00	9,000.00	14,100.00	14,100.00
2020101020	Liability	Due to BIR - EWT Goods 1%	0.00	25.32	25.32	0.00
2020103001	Liability	Due to Pag-IBIG - Premium	2,300.00	186,950.00	185,200.00	550.00
2020103002	Liability	Due to Pag-IBIG - MPL	3,847.16	86,740.00	85,140.40	2,247.56
2020103004	Liability	Due to Pag-IBIG MP2	0.00	250.00	250.00	0.00
2020104000	Liability	Due to PhilHealth	880.05	54,956.70	54,442.84	366.19
2020110000	Liability	Due to BCDA (Current)	63,374,877.03	0.00	0.00	63,374,877.03
2020111001	Liability	Due to SSS - Life and Retirement Premium	1,237.10	77,107.50	76,432.90	562.50
2020111003	Liability	Due to SSS - Salary Loan	923.30	34,516.86	33,593.56	0.00
2020113000	Liability	Income Tax Payable	943,051.30	612,267.63	1,226,372.76	1,557,156.43
2020120000	Liability	Due to BCDA (Non-Current)	13,411,809.51	0.00	0.00	13,411,809.51
2030105000	Liability	Due to Other Funds	0.00	8,540.00	8,540.00	0.00
2040101000	Liability	Trust Liabilities	1,691,477.65	20,837.00	40,000.00	1,710,640.65
2040104000	Liability	Guaranty/Security Deposits Payable	6,842,799.94	0.00	0.00	6,842,799.94
2040105000	Liability	Customers' Deposits Payable	41,000.00	9,000.00	3,000.00	35,000.00
2050000000	Liability	Deferred Credits/Unearned Income	25,950,714.00	6,487,678.50	0.00	19,463,035.50
2999999000	Liability	Other Payables	34,986.55	370,608.09	370,608.09	34,986.55
2999999014	Liability	Due to Officers and Employees	2,911,419.00	2,925,742.60	3,206,194.85	3,191,871.25
3030102000	Liability	Revenue/Income and Expense Summary	10,292,300.54	10,225,845.11	12,319,641.61	12,386,097.04
3070101000	Liability	Retained Earnings/(Deficit)	15,559,274.89	1,089.00	1,100.00	15,559,285.89
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			230,091,986.85	27,968,964.54	27,174,059.13	229,297,081.44

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5010101000	Expense	Salaries and Wages - Regular	24,903,852.05	3,162,783.12	0.00	28,066,635.17
5010201000	Expense	Personnel Economic Relief Allowance (PERA)	931,196.16	117,333.64	0.00	1,048,529.80
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	336,000.00	6,000.00	0.00	342,000.00
5010213000	Expense	Overtime and Night Pay	731,932.15	82,035.42	0.00	813,967.57
5010214000	Expense	Year End Bonus	2,087,109.83	263,571.42	0.00	2,350,681.25
5010215000	Expense	Cash Gift	198,229.15	24,895.83	0.00	223,124.98
5010299040	Expense	OBA - Anniversary Bonus	168,000.00	0.00	0.00	168,000.00
5010299041	Expense	OBA - Loyalty	0.00	90,000.00	0.00	90,000.00
5010299050	Expense	OBA- Midyear Bonus	3,023,322.00	0.00	0.00	3,023,322.00
5010301000	Expense	Retirement and Life Insurance Premiums	1,258,750.00	159,505.00	0.00	1,418,255.00
5010302000	Expense	Pag-IBIG Contributions	45,200.00	5,700.00	0.00	50,900.00
5010303000	Expense	PhilHealth Contributions	424,618.76	54,156.70	0.00	478,775.46
5010304000	Expense	Employees Compensation Insurance Premiums	13,520.00	1,710.00	0.00	15,230.00
5010403000	Expense	Terminal Leave Benefits	1,245,281.98	130,858.84	0.00	1,376,140.82
5020101000	Expense	Traveling Expenses-Local	1,184,306.55	187,466.14	18,529.00	1,353,243.69
5020201000	Expense	Training Expenses	252,610.41	260,930.19	0.00	513,540.60
5020301001	Expense	Office Supplies Expenses - Common	1,167,104.61	80,882.27	1,278.50	1,246,708.38
5020307000	Expense	Drugs and Medicines Expenses	81,837.50	0.00	0.00	81,837.50
5020309000	Expense	Fuel, Oil and Lubricants Expenses	267,402.23	56,884.23	0.00	324,286.46
5020321000	Expense	Semi-Expendable Machinery and Equipment Expenses	176,460.00	0.00	0.00	176,460.00
5020399000	Expense	Other Supplies and Materials Expenses	20,725.00	1,000.00	0.00	21,725.00
5020402000	Expense	Electricity Expenses	453,815.19	30,873.19	0.00	484,688.38
5020500000	Expense	Communication Expenses	4,793.02	0.00	0.00	4,793.02
5020501000	Expense	Postage and Courier Services	21,402.20	2,376.20	0.00	23,778.40
5020502001	Expense	Telephone Expenses-Mobile	181,434.98	9,997.00	0.00	191,431.98
5020502002	Expense	Telephone Expenses-Landline	151,937.52	17,293.95	0.00	169,231.47
5020503000	Expense	Internet Subscription Expenses	47,192.82	5,050.50	0.00	52,243.32
5021003000	Expense	Extraordinary and Miscellaneous Expenses	128,268.31	25,099.95	2,915.00	150,453.26
5021102000	Expense	Auditing Services	571,549.51	94,317.88	0.00	665,867.39
5021202000	Expense	Janitorial Services	166,853.76	0.00	0.00	166,853.76
5021203000	Expense	Security Services	669,047.21	111,701.86	0.00	780,749.07
5021304001	Expense	Repairs and Maintenance - Buildings	136,041.00	0.00	0.00	136,041.00
5021304099	Expense	Repairs and Maintenance - Other Structures	14,400.00	0.00	0.00	14,400.00
5021305001	Expense	Repairs and Maintenance - Office Equipment	29,902.12	2,300.00	0.00	32,202.12
5021306000	Expense	Repairs and Maintenance - Transportation Equipment	98,430.60	13,200.00	0.00	111,630.60

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Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5021307000	Expense	Repairs and Maintenance - Furniture and Fixtures	7,500.00	0.00	0.00	7,500.00
5021501000	Expense	Taxes, Duties and Licenses	76,846.00	1,350.00	100.00	78,096.00
5021502000	Expense	Fidelity Bond Premiums	81,375.00	0.00	0.00	81,375.00
5021503000	Expense	Insurance Expenses	49,261.33	4,398.27	0.00	53,659.60
5021504000	Expense	Income Tax Expenses	3,395,083.90	1,226,372.76	612,267.63	4,009,189.03
5029901001	Expense	Advertising, Promotional and Marketing Expenses - Regular	528,941.58	36,948.00	0.00	565,889.58
5029903000	Expense	Representation Expenses	299,120.77	47,001.75	31,779.60	314,342.92
5029907000	Expense	Subscription Expenses	14,329.00	178.00	0.00	14,507.00
5029912001	Expense	Representation Allowance - BOD	692,482.99	48,729.59	0.00	741,212.58
5029912002	Expense	Transportation Allowance - BOD	492,848.30	55,382.94	0.00	548,231.24
5029912003	Expense	Communication Expense - BOD	125,186.67	27,334.69	0.00	152,521.36
5029912004	Expense	Per diem - BOD	1,541,000.00	161,000.00	0.00	1,702,000.00
5029912007	Expense	BOD- Meals	355,840.26	47,480.00	0.00	403,320.26
5029999000	Expense	Other Maintenance and Operating Expenses	1,215,858.39	37,667.35	217,393.64	1,036,132.10
5050104001	Expense	Depreciation-Buildings	312,880.08	78,220.02	39,110.01	351,990.09
5050105001	Expense	Depreciation-Office Equipment	103,787.46	31,875.01	18,799.65	116,862.82
5050105002	Expense	Depreciation-Information and Communication Technology Equip	181,966.24	60,179.94	37,434.16	204,712.02
5050106001	Expense	Depreciation-Motor Vehicles	369,485.92	86,132.18	39,946.44	415,671.66
5050107000	Expense	Depreciation-Furniture, Fixtures and Books	6,727.60	840.95	0.00	7,568.55
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	3,139,766.65	3,139,766.65	0.00
		Expense Total	52,123,048.11	10,225,695.71	4,161,234.56	58,187,509.26
4020101000	Income	Permit Fees	6,653,638.25	0.00	1,475,807.03	8,129,445.28
4020221000	Income	Interest Income	107,030.16	0.00	194,643.42	301,673.58
4020234000	Income	Management Fees	55,628,491.96	0.00	6,487,678.50	62,116,170.46
4020299000	Income	Other Business Income	16,000.00	0.00	0.00	16,000.00
4060399000	Income	Miscellaneous Income	10,188.28	149.40	278.10	10,316.98
		Income Total	62,415,348.65	149.40	8,158,407.05	70,573,606.30