

Trial Balance Summary

Company/Branch: PPMC

For the Quarter Ending December 31, 2024

Ledger: ACTUAL

Financial Period: 12-2024

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101002	Asset	Cash Collecting Officer-PPMC	523,361.95	1,600,052.45	2,014,939.25	108,475.15
1010102000	Asset	Petty Cash	20,000.00	0.00	20,000.00	0.00
1010202001	Asset	CIB - LCCA LBP PPMC (1824)	17,607,068.99	3,939,633.54	9,104,536.54	12,442,165.99
1010202003	Asset	CIB - LCCA LBP PPMC (7253)	5,463,541.18	556.98	0.00	5,464,098.16
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	81,056,864.85	0.00	0.00	81,056,864.85
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
1030105000	Asset	Interest Receivable	0.00	207,667.30	0.00	207,667.30
1030301000	Asset	Due from National Government Agencies	605,912.61	0.00	0.00	605,912.61
1030305000	Asset	Due from Government Corporations	70,000.00	0.00	0.00	70,000.00
1030307000	Asset	Due from BCDA	5,309,051.21	12,972,399.76	14.85	18,281,436.12
1030502000	Asset	Due from Officers and Employees	826,972.62	3,779.44	28,349.99	802,402.07
1030599000	Asset	Other Receivables	1,239,817.20	0.00	0.00	1,239,817.20
1040401000	Asset	Office Supplies Inventory	582,156.07	6,570.00	32,068.02	556,658.05
1040413000	Asset	Construction Materials Inventory	167,622.06	0.00	0.00	167,622.06
1040499000	Asset	Other Supplies and Materials Inventory	106,846.73	6,965.00	28,248.48	85,563.25
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	-6,192,355.74	39,110.01	78,220.02	-6,231,465.75
1060499000	Asset	Other Structures	2,669,275.51	0.00	0.00	2,669,275.51
1060499100	Asset	Accumulated Depreciation-Other Structures	-2,535,811.73	0.00	0.00	-2,535,811.73
1060502000	Asset	Office Equipment	2,962,485.91	0.00	0.00	2,962,485.91
1060502100	Asset	Accumulated Depreciation-Office Equipment	-2,468,982.66	12,359.65	24,579.97	-2,481,202.98
1060503000	Asset	Information and Communication Technology Equipment	3,306,091.81	0.00	0.00	3,306,091.81
1060503100	Asset	Accumulated Depreciation-Information and Communication Techn	-2,185,528.29	27,968.42	55,675.70	-2,213,235.57
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
1060601000	Asset	Motor Vehicles	8,681,939.06	0.00	0.00	8,681,939.06
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	-6,899,420.28	39,946.43	79,892.85	-6,939,366.70
1060701000	Asset	Furniture and Fixtures	901,045.01	0.00	0.00	901,045.01
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	-847,152.16	442.03	884.06	-847,594.19
1069802000	Asset	Fixed Asset Accrual	0.00	7,500.00	7,500.00	0.00
1069903000	Asset	Construction in Progress-Buildings and Other Structures	2,564,059.66	1,685,736.79	0.00	4,249,796.45
1080103000	Asset	Websites	260,000.00	0.00	0.00	260,000.00
1080103100	Asset	Accumulated Amortization-Websites	0.00	0.00	30,333.31	-30,333.31
1990104000	Asset	Advances to Officers and Employees	776,730.45	150,000.00	926,730.45	0.00
1990201000	Asset	Advances to Contractors	1,818,649.44	0.00	1,552,582.03	266,067.41
1990203000	Asset	Prepaid Registration	4,805.28	4,306.17	2,119.98	6,991.47
1990205000	Asset	Prepaid Insurance	41,907.16	140,153.55	41,980.58	140,080.13
1990208000	Asset	Withholding Tax at Source	50,420.19	17,383.65	0.00	67,803.84

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1990299000	Asset	Other Prepayments	378,134.22	2,087,149.03	1,071,412.38	1,393,870.87
1990302000	Asset	Guaranty Deposits	168,884.00	0.00	0.00	168,884.00
1999900000	Asset	Other Assets (Non-Current)	94,753,746.39	2,787,283.31	73,540,550.84	24,000,478.86
		Assets Total	236,542,942.89	25,736,963.51	88,640,619.30	173,639,287.10
2010101000	Liability	Accounts Payable	7,206,419.95	3,767,867.81	19,134,577.78	22,573,129.92
2010113000	Liability	Goods Receipt/Invoice Receipt	1,112,953.67	596,605.77	2,622,086.20	3,138,434.10
2020101001	Liability	Due to BIR - Withholding Tax Compensation	418,381.37	424,759.94	600,002.17	593,623.60
2020101002	Liability	Due to BIR - EWT	30,536.33	37,586.70	37,149.56	30,099.19
2020101003	Liability	Due to BIR - Non-VAT on Services 3%	0.00	0.00	300.00	300.00
2020101004	Liability	Due to BIR - EVAT	95,807.68	115,291.61	105,511.22	86,027.29
2020101007	Liability	Due to BIR - EWT Prof/Consul 10%	10,300.00	11,300.00	11,888.89	10,888.89
2020103001	Liability	Due to Pag-IBIG - Premium	94,292.65	188,412.25	100,519.60	6,400.00
2020103002	Liability	Due to Pag-IBIG - MPL	100,225.92	204,964.62	104,738.70	0.00
2020103004	Liability	Due to Pag-IBIG MP2	53,700.00	104,400.00	51,200.00	500.00
2020104000	Liability	Due to PhilHealth	74,714.07	142,584.62	69,143.32	1,272.77
2020105000	Liability	Due to NGAs	0.00	0.00	166,042.00	166,042.00
2020107000	Liability	Due to LGUs	0.00	0.00	16,400.00	16,400.00
2020110000	Liability	Due to BCDA (Current)	73,715,138.67	63,507,319.00	0.00	10,207,819.67
2020111001	Liability	Due to SSS - Life and Retirement Premium	82,957.50	156,397.50	76,320.00	2,880.00
2020111003	Liability	Due to SSS - Salary Loan	29,901.96	59,803.92	29,901.96	0.00
2020111004	Liability	Due to SSS - Policy Loan	0.00	1,845.80	1,845.80	0.00
2020113000	Liability	Income Tax Payable	1,909,194.25	644,415.91	0.00	1,264,778.34
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	1,422,288.82	1,942,064.79	521,075.05	1,299.08
2040101000	Liability	Trust Liabilities	1,668,425.28	138,199.70	29,928.58	1,560,154.16
2040104000	Liability	Guaranty/Security Deposits Payable	7,348,378.07	6,862,851.74	0.00	485,526.33
2040105000	Liability	Customers' Deposits Payable	27,000.00	33,000.00	6,000.00	0.00
2050201000	Liability	Unearned Revenue/Income-Investment Property	0.00	9,898.20	9,898.20	0.00
2050299000	Liability	Other Unearned Revenue/Income	7,307,874.37	7,301,874.30	0.00	6,000.07
2999900000	Liability	Other Payables	125.00	0.00	0.00	125.00
2999999000	Liability	Other Payables	15,487.42	507,464.38	497,206.10	5,229.14
2999999003	Liability	Guarantee Deposit Payable/Construction	0.00	307,706.87	307,706.87	0.00
2999999014	Liability	Due to Officers and Employees	376,218.59	4,769,595.87	5,970,949.86	1,577,572.58
3030102000	Liability	Revenue/Income and Expense Summary	16,471,853.07	14,836,896.01	13,114,555.47	14,749,512.53
3070101000	Liability	Retained Earnings/(Deficit)	20,415,238.51	23,495.81	208,000.00	20,599,742.70
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	236,542,942.89	106,696,603.12	43,792,947.33	173,639,287.10
5010101000	Expense	Salaries and Wages - Regular	33,821,809.66	3,090,297.62	2,960.64	36,909,146.64
5010201000	Expense	Personnel Economic Relief Allowance (PERA)	1,293,174.23	114,000.00	129.13	1,407,045.10
5010202000	Expense	Representation Allowance (RA)	760,250.00	61,000.00	0.00	821,250.00
5010203000	Expense	Transportation Allowance (TA)	750,024.29	71,225.71	0.00	821,250.00
5010204000	Expense	Clothing/Uniform Allowance	413,000.00	0.00	0.00	413,000.00
5010213000	Expense	Overtime and Night Pay	1,327,652.56	294,964.55	0.00	1,622,617.11
5010214000	Expense	Year End Bonus	3,135,199.00	0.00	0.00	3,135,199.00
5010215000	Expense	Cash Gift	296,000.00	986,000.00	986,000.00	296,000.00
5010299012	Expense	OBA - Productivity Enhancement Incentive	0.00	292,000.00	0.00	292,000.00
5010299041	Expense	OBA - Loyalty	70,000.00	0.00	0.00	70,000.00

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5010299050	Expense	OBA- Midyear Bonus	3,093,842.00	0.00	0.00	3,093,842.00
5010299051	Expense	OBA- Service Recognition Incentive	0.00	1,166,000.00	0.00	1,166,000.00
5010301000	Expense	Retirement and Life Insurance Premiums	1,610,867.50	320,340.00	675.00	1,930,532.50
5010302000	Expense	Pag-IBIG Contributions	111,200.00	23,200.00	100.00	134,300.00
5010303000	Expense	PhilHealth Contributions	718,711.88	141,435.79	9.27	860,138.40
5010304000	Expense	Employees Compensation Insurance Premiums	17,540.00	3,450.00	0.00	20,990.00
5010305000	Expense	Provident/Welfare Fund Contributions	3,303,394.96	295,371.00	0.00	3,598,765.96
5010402000	Expense	Retirement Gratuity	3,526,571.46	880,063.13	0.00	4,406,634.59
5010403000	Expense	Terminal Leave Benefits	1,521,839.96	485,884.40	0.00	2,007,724.36
5020101000	Expense	Traveling Expenses-Local	2,127,512.14	423,667.50	20,750.00	2,530,429.64
5020102000	Expense	Traveling Expenses-Foreign	505,234.92	142,810.17	0.00	648,045.09
5020201000	Expense	Training Expenses	716,691.96	30,803.00	1,929.88	745,565.08
5020301001	Expense	Office Supplies Expenses - Common	1,062,222.40	215,202.02	135,722.72	1,141,701.70
5020302001	Expense	Accountable Forms Expenses	10,000.00	0.00	0.00	10,000.00
5020307000	Expense	Drugs and Medicines Expenses	10,184.50	6,855.50	0.00	17,040.00
5020309000	Expense	Fuel, Oil and Lubricants Expenses	440,068.52	126,919.06	0.00	566,987.58
5020321000	Expense	Semi-Expendable Machinery and Equipment Expenses	353,152.00	0.00	0.00	353,152.00
5020322000	Expense	Semi-Expendable Furniture, Fixtures and Books Expenses	88,360.00	55,082.00	0.00	143,442.00
5020399000	Expense	Other Supplies and Materials Expenses	3,101.35	42,558.00	0.00	45,659.35
5020401000	Expense	Water Expenses	96,214.26	9,162.50	805.00	104,571.76
5020402000	Expense	Electricity Expenses	535,420.69	171,643.29	1,258.15	705,805.83
5020500000	Expense	Communication Expenses	4,670.32	0.00	0.00	4,670.32
5020501000	Expense	Postage and Courier Services	50,023.00	13,679.14	0.00	63,702.14
5020502001	Expense	Telephone Expenses-Mobile	224,883.35	23,614.04	0.00	248,497.39
5020502002	Expense	Telephone Expenses-Landline	217,187.15	35,950.58	0.00	253,137.73
5020503000	Expense	Internet Subscription Expenses	364,487.78	8,799.38	0.00	373,287.16
5021003000	Expense	Extraordinary and Miscellaneous Expenses	179,944.79	90,859.85	0.00	270,804.64
5021100000	Expense	Professional Services	4,840.00	112,560.00	0.00	117,400.00
5021101000	Expense	Legal Services	23,402.00	4,600.00	0.00	28,002.00
5021102000	Expense	Auditing Services	855,565.00	364,896.81	0.00	1,220,461.81
5021199000	Expense	Other Professional Services	114,297.48	23,073.24	0.00	137,370.72
5021202000	Expense	Janitorial Services	233,912.99	199,309.93	0.00	433,222.92
5021203000	Expense	Security Services	1,099,770.19	562,929.96	0.00	1,662,700.15
5021304001	Expense	Repairs and Maintenance - Buildings	258,621.85	107,922.09	51,254.00	315,289.94
5021305000	Expense	Repairs and Maintenance - Machinery and Equipment	110.00	0.00	0.00	110.00
5021305001	Expense	Repairs and Maintenance - Office Equipment	2,600.00	810.00	0.00	3,410.00
5021306000	Expense	Repairs and Maintenance - Transportation Equipment	126,318.50	40,590.00	0.00	166,908.50
5021307000	Expense	Repairs and Maintenance - Furniture and Fixtures	5,870.00	0.00	0.00	5,870.00
5021501000	Expense	Taxes, Duties and Licenses	102,647.38	21,444.48	902.67	123,189.19
5021502000	Expense	Fidelity Bond Premiums	71,625.00	0.00	0.00	71,625.00
5021503000	Expense	Insurance Expenses	233,580.10	74,193.83	33,699.85	274,074.08
5021504000	Expense	Income Tax Expenses	5,362,154.69	0.00	644,415.91	4,717,738.78
5029900000	Expense	Other Maintenance and Operating Expenses	26,800.00	13,000.00	0.00	39,800.00
5029901001	Expense	Advertising, Promotional and Marketing Expenses - Regular	388,485.15	265,915.56	20,160.00	634,240.71
5029902000	Expense	Printing and Publication Expenses	6,065.00	205,281.00	8,809.00	202,537.00
5029903000	Expense	Representation Expenses	444,037.37	777,593.51	487,106.25	734,524.63
5029905000	Expense	Rent/Lease Expenses	0.00	55,120.00	0.00	55,120.00
5029906000	Expense	Membership Dues and Contributions to Organizations	500.00	0.00	0.00	500.00
5029907000	Expense	Subscription Expenses	21,436.00	5,204.57	0.00	26,640.57
5029912001	Expense	Representation Allowance - BOD	801,069.30	62,622.29	15,080.76	848,610.83

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5029912002	Expense	Transportation Allowance - BOD	709,148.75	58,411.27	10,225.71	757,334.31
5029912003	Expense	Communication Expense - BOD	231,862.81	47,576.86	25.04	279,414.63
5029912004	Expense	Per diem - BOD	1,997,000.00	110,000.00	10,000.00	2,097,000.00
5029912007	Expense	BOD- Meals	695,429.47	180,205.00	38,700.00	836,934.47
5029922000	Expense	Bank Transaction Fee	9,400.00	2,540.00	0.00	11,940.00
5029999000	Expense	Other Maintenance and Operating Expenses	264,272.48	40,847.50	24,500.00	280,619.98
5029999001	Expense	Website Maintenance	10,752.00	0.00	0.00	10,752.00
5029999099	Expense	OMOOE- Other Maintenance and Operating Expenses	14,363.68	1,607,623.97	3,800.00	1,618,187.65
5050104001	Expense	Depreciation-Buildings	430,210.11	78,220.02	39,110.01	469,320.12
5050105001	Expense	Depreciation-Office Equipment	134,427.72	24,579.97	12,359.65	146,648.04
5050105002	Expense	Depreciation-Information and Communication Technology Equip	275,011.08	55,675.70	27,968.42	302,718.36
5050106001	Expense	Depreciation-Motor Vehicles	439,410.62	79,892.85	39,946.43	479,357.04
5050107000	Expense	Depreciation-Furniture, Fixtures and Books	6,059.09	442.03	0.00	6,501.12
5050107001	Expense	Depreciation-Furniture and Fixtures	0.00	442.03	442.03	0.00
5050201003	Expense	Amortization-Websites	0.00	30,333.31	0.00	30,333.31
		Expense Total	78,161,492.44	14,836,696.01	2,618,845.52	90,379,342.93
4020101000	Income	Permit Fees	11,090,863.22	200.00	2,109,740.05	13,200,403.27
4020221000	Income	Interest Income	386,094.04	0.00	210,202.17	596,296.21
4020234000	Income	Management Fees	82,857,836.63	0.00	8,137,597.23	90,995,433.86
4020299000	Income	Other Business Income	288,916.63	0.00	38,170.50	327,087.13
4060399000	Income	Miscellaneous Income	9,634.99	0.00	0.00	9,634.99
		Income Total	94,633,345.51	200.00	10,495,709.95	105,128,855.46