



Laguna Lake Development Authority

Central Office
Corporate Fund

Trial Balance

As of December 31, 2015

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	2,404,450.81	
Cash - Disbursing Officers	103	81,633.68	
Petty Cash Fund	104	68,790.69	
Cash in Bank - Local Currency , Current Account	111	53,001,747.62	
Cash in Bank - Local Currency, Savings Account	112	272,447,331.11	
Accounts Receivable	121	83,980,538.86	
Due from Officers and Employees	123	404,737.95	
Loans Receivable - Others	126	13,101,312.67	
Interests Receivable	129	463,736.97	
Receivables - Disallowances/Charges	146	7,416,014.62	
Subscription Receivable	148	14,549,304.15	
Other Receivables	149	562,576.95	
Office Supplies Inventory	155	791,295.87	
Accountable Forms Inventory	156	6,599.30	
Medical, Dental and Laboratory Supplies Inventory	160	1,549,582.54	
Other Prepaid Expenses	185	87,903.75	
Guaranty Deposits	186	1,891,481.87	
Other Current Assets	189	77,828.00	
Investments in Treasury Bills	191	20,073,618.93	
Other Investments and Marketable Securities	197	631,054.00	
Land	201	3,011,451.00	
Land Improvements	202	2,380,000.00	
Office Buildings	211	308,100,590.98	
Leaseshold Improvements, Buildings	219	893,720.40	
Office Equipment	221	4,139,440.89	
Furniture and Fixtures	222	21,554,560.75	
IT Equipment and Software	223	23,985,418.47	
Library Books	224	273,514.90	
Machineries	226	328,330.00	
Communication Equipment	229	764,685.84	
Medical, Dental and Laboratory Equipment	233	765,000.00	
Technical and Scientific Equipment	236	45,998,773.07	
Motor Vehicles	241	34,061,176.44	
Watercrafts	244	1,795,188.66	
Allowance for Doubtful Accounts	301		37,432,068.33
Accumulated Depreciation - Land Improvements	302		919,275.00
Accumulated Depreciation - Office Buildings	311		14,147,796.10
Accumulated Depreciation - Leasehold Improvements, Buildings	319		804,348.36
Accumulated Depreciation - Office Equipment	321		3,427,221.77
Accumulated Depreciation - Furniture and Fixtures	322		15,369,561.58
Accumulated Depreciation - IT Equipment	323		19,824,430.49
Accumulated Depreciation - Library Books	324		273,514.90
Accumulated Depreciation - Machineries	326		156,750.52
Accumulated Depreciation - Communication Equipment	329		550,941.66
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		489,825.00
Accumulated Depreciation - Technical and Scientific Equipment	336		36,562,779.60
Accumulated Depreciation - Motor Vehicles	341		32,439,075.53
Accumulated Depreciation - Watercrafts	344		929,599.07
Accounts Payable	401		58,616,305.00
Dividend Payable	408		518,490.52
Due to BIR	412		2,171,407.86
Due to GSIS	413		895,082.99
Due to PAG-IBIG	414		47,523.63
Due to PHILHEALTH	415		80,964.79
Due to Other NGAs	416		5,688,242.70
Due to LGUs	418		20,308,533.91
Performance/Bidders/Bail Bonds Payable	427		291,866.89
Other Payables	439		37,853,457.12
Other Long-Term Liabilities	450		336,780.00
Other Deferred Credits	455		70,075,807.00



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Account Title	Account Code	Debit	Credit
Capital Stock	502		9,956,200.00
Subscribed Capital Stock	504		377,185,600.00
Retained Earnings	510		140,514,850.81
Income and Expense Summary	512		504.72
Fishery Rental Fees	602		34,748,053.14
Permit Fees	605		62,741,738.40
Other Permits and Licenses	608		2,010,156.30
Fines and Penalties - Permits and Licenses	609		13,569,121.92
Clearance and Certification Fees	613		24,633,548.00
Processing Fees	621		10,363,380.00
Seminar Fees	622		12,606,578.20
Other Services Income	628		2,432,464.30
Fines and Penalties - Service Income	629		33,085,829.31
Rent Income	642		1,569,067.46
Sales Revenue	643		4,000.00
Other Business Income	648		18,040,967.96
Fines and Penalties - Business Income	649		115,046.00
Interest Income	664		3,206,313.81
Miscellaneous Income	678		908,340.11
Gain/Loss on Sale of Disposed Assets	682	13,175,383.41	
Prior Years' Adjustments	684		157,218.50
Salaries and Wages - Regular	701	53,627,937.20	
Personnel Economic Relief Allowance (PERA)	711	4,159,779.70	
Representation Allowance (RA)	713	1,212,625.00	
Transportation Allowance (TA)	714	935,750.00	
Clothing/Uniform Allowance	715	875,000.00	
Subsistence, Laundry and Quarter Allowance	716	1,091,790.00	
Productivity Incentive Allowance	717	4,000.00	
Other Bonuses and Allowances	719	13,373,675.39	
Hazard Pay	721	790,852.22	
Cash Gift	724	877,500.00	
Year End Bonus	725	4,503,468.00	
Life and Retirement Insurance Contributions	731	6,427,381.64	
PAG-IBIG Contributions	732	314,767.50	
PHILHEALTH Contributions	733	567,312.50	
ECC Contributions	734	209,300.00	
Terminal Leave Benefits	742	2,953,526.01	
Other Personnel Benefits	749	765,581.74	
Travelling Expenses - Local	751	511,779.97	
Training Expenses	753	3,031,090.19	
Scholarship Expenses	754	1,660.00	
Office Supplies Expenses	755	851,297.02	
Accountable Forms Expenses	756	30,299.50	
Food Supplies Expenses	758	3,722,824.18	
Drugs and Medicines Expenses	759	161,270.60	
Medical, Dental and Laboratory Supplies Expenses	760	460,015.42	
Gasoline, Oil and Lubricants Expenses	761	3,666,732.05	
Textbooks and Instructional Materials Expenses	763	1,800.00	
Other Supplies Expenses	765	3,892,647.92	
Water Expenses	766	236,290.03	
Electricity Expenses	767	2,246,210.90	
Postage and Deliveries	771	147,450.65	
Telephone Expenses - Landline	772	101,182.15	
Telephone Expenses - Mobile	773	426,221.15	
Internet Expenses	774	512,443.68	
Membership Dues and Contributions to Organizations	778	80,000.00	
Advertising Expenses	780	128,944.00	
Printing and Binding Expenses	781	383,753.00	
Rent Expenses	782	624,553.75	
Representation Expenses	783	504,700.09	



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Account Title	Account Code	Debit	Credit
Subscriptions Expenses	786	102,348.00	
Rewards and Other Claims	788	32,083.80	
Auditing Services	792	3,374,893.44	
Consultancy Services	793	1,851,682.23	
Environment Services	794	2,030,373.92	
General Services	795	906,864.70	
Janitorial Services	796	694,412.33	
Security Services	797	4,772,441.80	
Other Services	799	6,137,534.48	
Repairs and Maintenance - Office Buildings	811	94,899.99	
Repairs and Maintenance - Office Equipment	821	95,712.00	
Repairs and Maintenance - IT Equipment and Software	823	28,625.00	
Repairs and Maintenance - Communication Equipment	829	3,710.00	
Repairs and Maintenance - Technical and Scientific Equipment	836	1,053,498.05	
Repairs and Maintenance - Motor Vehicles	841	966,590.35	
Subsidy to NGOs/POs	876	5,000.00	
Extraordinary Expenses	883	184,127.37	
Taxes, Duties and Licenses	891	11,791,010.28	
Fidelity Bond Premiums	892	101,599.09	
Insurance Expenses	893	999,847.89	
Depreciation - Land Improvements	902	107,100.00	
Depreciation - Office Buildings	911	9,249,715.34	
Depreciation - Leasehold Improvements, Buildings	919	36,381.30	
Depreciation - Office Equipment	921	116,982.06	
Depreciation - Furniture and Fixtures	922	782,807.35	
Depreciation - IT Equipment	923	363,933.14	
Depreciation - Machineries	926	26,340.69	
Depreciation - Communication Equipment	929	44,205.80	
Depreciation - Medical, Dental and Laboratory Equipment	933	68,850.00	
Depreciation - Technical and Scientific Equipment	936	968,970.75	
Depreciation - Motor Vehicles	941	2,080,626.24	
Depreciation - Watercrafts	944	84,924.24	
Other Maintenance and Operating Expenses	969	9,651,170.63	
Bank Charges	971	300.00	
Other Financial Charges	979	18,878.70	
TOTAL		1,108,060,629.26	1,108,060,629.26