



# Laguna Lake Development Authority

Central Office  
Corporate Fund

## Trial Balance

As of June 30, 2017

| Account Title   | Account Code | Debit          | Credit        |
|---|--------------|----------------|---------------|
| Cash - Collecting Officers  | 102          | 1,032,482.76   |               |
| Cash - Disbursing Officers  | 103          | 1,616,975.90   |               |
| Petty Cash Fund   | 104          | 404,639.68     |               |
| Cash in Bank - Local Currency , Current Account                     | 111          | 115,413,784.65 |               |
| Cash in Bank - Local Currency, Savings Account                      | 112          | 402,459,128.29 |               |
| Accounts Receivable   | 121          | 80,834,206.01  |               |
| Due from Officers and Employees                                     | 123          | 406,702.85     |               |
| Loans Receivable - LGUs   | 125          | 631,054.00     |               |
| Loans Receivable - Others   | 126          | 12,701,312.67  |               |
| Due from NGAs   | 136          | 106,886.81     |               |
| Receivables - Disallowances/Charges                                 | 146          | 6,139,591.00   |               |
| Subscription Receivable   | 148          | 14,549,304.15  |               |
| Other Receivables   | 149          | 560,577.95     |               |
| Office Supplies Inventory   | 155          | 958,918.28     |               |
| Accountable Forms Inventory   | 156          | 56,544.50      |               |
| Medical, Dental and Laboratory Supplies Inventory                   | 160          | 1,741,676.04   |               |
| Other Supplies Inventory  | 165          |                | 441,616.28    |
| Prepaid Insurance   | 178          | 552,607.32     |               |
| Other Prepaid Expenses  | 185          | 154,850.16     |               |
| Guaranty Deposits   | 186          | 1,005,705.32   |               |
| Other Current Assets  | 189          | 77,828.00      |               |
| Land  | 201          | 3,011,451.00   |               |
| Land Improvements   | 202          | 2,380,000.00   |               |
| Office Buildings  | 211          | 308,375,590.98 |               |
| Leaseshold Improvements, Buildings                                  | 219          | 893,720.40     |               |
| Office Equipment  | 221          | 3,380,964.94   |               |
| Furniture and Fixtures  | 222          | 13,809,799.46  |               |
| IT Equipment and Software   | 223          | 24,278,761.47  |               |
| Library Books   | 224          | 273,514.90     |               |
| Machineries   | 226          | 237,290.00     |               |
| Communication Equipment   | 229          | 502,290.00     |               |
| Medical, Dental and Laboratory Equipment                            | 233          | 765,000.00     |               |
| Technical and Scientific Equipment                                  | 236          | 45,167,944.39  |               |
| Motor Vehicles  | 241          | 33,036,176.44  |               |
| Watercrafts   | 244          | 1,795,188.66   |               |
| Allowance for Doubtful Accounts                                     | 301          |                | 77,495,173.33 |
| Accumulated Depreciation - Land Improvements                        | 302          |                | 1,124,550.00  |
| Accumulated Depreciation - Office Buildings                         | 311          |                | 32,524,089.71 |
| Accumulated Depreciation - Leasehold Improvements, Buildings        | 319          |                | 804,348.36    |
| Accumulated Depreciation - Office Equipment                         | 321          |                | 2,753,502.05  |
| Accumulated Depreciation - Furniture and Fixtures                   | 322          |                | 10,933,302.53 |
| Accumulated Depreciation - IT Equipment                             | 323          |                | 18,018,741.82 |
| Accumulated Depreciation - Library Books                            | 324          |                | 273,514.90    |
| Accumulated Depreciation - Machineries                              | 326          |                | 126,383.10    |
| Accumulated Depreciation - Communication Equipment                  | 329          |                | 404,720.79    |
| Accumulated Depreciation - Medical, Dental and Laboratory Equipment | 333          |                | 593,100.00    |
| Accumulated Depreciation - Technical and Scientific Equipment       | 336          |                | 37,079,387.41 |
| Accumulated Depreciation - Motor Vehicles                           | 341          |                | 28,881,714.70 |
| Accumulated Depreciation - Watercrafts                              | 344          |                | 1,056,985.43  |
| Accounts Payable  | 401          |                | 36,697,447.59 |
| Dividend Payable  | 408          |                | 850,135.65    |
| Due to BIR  | 412          |                | 2,256,706.71  |
| Due to GSIS   | 413          |                | 938,563.07    |
| Due to PAG-IBIG   | 414          |                | 99,894.10     |
| Due to PHILHEALTH   | 415          |                | 152,402.29    |
| Due to Other NGAs   | 416          |                | 5,708,242.70  |
| Due to LGUs   | 418          |                | 29,585,622.45 |
| Performance/Bidders/Bail Bonds Payable                              | 427          |                | 614,251.19    |
| Other Payables  | 439          |                | 41,591,418.41 |
| Other Long-Term Liabilities   | 450          |                | 456,689.63    |



# Laguna Lake Development Authority

Central Office  
Corporate Fund

## Trial Balance

As of June 30, 2017


| Account Title                                      | Account Code | Debit         | Credit         |
|--|--------------|---------------|----------------|
|  | 455          |               | 25,617,709.07  |
| Other Deferred Credits                             | 502          |               | 9,956,200.00   |
| Capital Stock                                      | 504          |               | 377,187,600.00 |
| Subscribed Capital Stock                           | 510          |               | 241,533,664.94 |
| Retained Earnings                                  | 512          |               | 210.00         |
| Income and Expense Summary                         | 602          |               | 3,236,357.00   |
| Fishery Rental Fees                                | 605          |               | 73,638,809.30  |
| Permit Fees  | 608          |               | 5,000.00       |
| Other Permits and Licenses                         | 609          |               | 271,680.00     |
| Fines and Penalties - Permits and Licenses         | 613          |               | 33,362,476.18  |
| Clearance and Certification Fees                   | 621          |               | 70,200.00      |
| Processing Fees                                    | 622          |               | 8,956,670.73   |
| Seminar Fees                                       | 628          |               | 1,358,330.00   |
| Other Services Income                              | 629          |               | 30,252,769.80  |
| Fines and Penalties - Service Income               | 642          |               | 712,939.02     |
| Rent Income  | 643          |               | 4,000.00       |
| Sales Revenue                                      | 648          |               | 19,414,791.51  |
| Other Business Income                              | 664          |               | 1,445,915.12   |
| Interest Income                                    | 678          |               | 182,445.42     |
| Miscellaneous Income                               | 684          |               | 290,485.00     |
| Prior Years' Adjustments                           | 701          | 30,693,941.73 |                |
| Salaries and Wages - Regular                       | 706          | 58,669.44     |                |
| Salaries and Wages - Contractual                   | 711          | 2,070,504.89  |                |
| Personnel Economic Relief Allowance (PERA)         | 713          | 592,500.00    |                |
| Representation Allowance (RA)                      | 714          | 467,500.00    |                |
| Transportation Allowance (TA)                      | 715          | 835,000.00    |                |
| Clothing/Uniform Allowance                         | 716          | 472,265.00    |                |
| Subsistence, Laundry and Quarter Allowance         | 721          | 904,577.30    |                |
| Hazard Pay   | 724          | 6,000.00      |                |
| Cash Gift  | 725          | 4,963,307.45  |                |
| Year End Bonus                                     | 731          | 3,675,964.00  |                |
| Life and Retirement Insurance Contributions        | 732          | 117,800.00    |                |
| PAG-IBIG Contributions                             | 733          | 268,350.00    |                |
| PHILHEALTH Contributions                           | 734          | 102,900.00    |                |
| ECC Contributions                                  | 742          | 3,536,295.72  |                |
| Terminal Leave Benefits                            | 749          | 145,404.20    |                |
| Other Personnel Benefits                           | 751          | 175,782.00    |                |
| Travelling Expenses - Local                        | 753          | 123,171.94    |                |
| Training Expenses                                  | 754          | 4,694.00      |                |
| Scholarship Expenses                               | 755          | 274,737.83    |                |
| Office Supplies Expenses                           | 756          | 2,370.10      |                |
| Accountable Forms Expenses                         | 760          | 744,164.34    |                |
| Medical, Dental and Laboratory Supplies Expenses   | 761          | 1,479,798.33  |                |
| Gasoline, Oil and Lubricants Expenses              | 765          | 3,578,531.68  |                |
| Other Supplies Expenses                            | 766          | 307,558.77    |                |
| Water Expenses                                     | 767          | 1,238,726.03  |                |
| Electricity Expenses                               | 771          | 77,792.76     |                |
| Postage and Deliveries                             | 772          | 114,218.89    |                |
| Telephone Expenses - Landline                      | 773          | 196,065.50    |                |
| Telephone Expenses - Mobile                        | 774          | 121,181.76    |                |
| Internet Expenses                                  | 775          | 4,379.52      |                |
| Cable, Satellite, Telegraph, and Radio Expenses    | 778          | 65,000.00     |                |
| Membership Dues and Contributions to Organizations | 780          | 43,008.00     |                |
| Advertising Expenses                               | 781          | 764.00        |                |
| Printing and Binding Expenses                      | 782          | 51,600.00     |                |
| Rent Expenses                                      | 783          | 414,682.93    |                |
| Representation Expenses                            | 784          | 500.00        |                |
| Transportation and Delivery Expenses               | 786          | 29,675.00     |                |
| Subscriptions Expenses                             | 792          | 1,873,424.37  |                |
| Auditing Services                                  | 793          | 366,661.23    |                |
| Consultancy Services                               |              |               |                |



Central Office  
Corporate Fund  
**Trial Balance**  
As of June 30, 2017

| Account Title  | Account Code | Debit                   | Credit                  |
|--|--------------|-------------------------|-------------------------|
| Environment Services   | 794          | 363,545.94              |                         |
| General Services   | 795          | 914,085.26              |                         |
| Janitorial Services  | 796          | 601,453.22              |                         |
| Security Services  | 797          | 1,461,743.45            |                         |
| Other Services   | 799          | 2,196,113.34            | 10,198.00               |
| Repairs and Maintenance - Office Buildings                   | 811          |                         |                         |
| Repairs and Maintenance - Office Equipment                   | 821          | 36,448.00               |                         |
| Repairs and Maintenance - Furniture and Fixtures             | 822          | 116,400.00              |                         |
| Repairs and Maintenance - IT Equipment and Software          | 823          | 2,650.00                | 2,500.00                |
| Repairs and Maintenance - Technical and Scientific Equipment | 836          |                         |                         |
| Repairs and Maintenance - Motor Vehicles                     | 841          | 498,298.00              |                         |
| Extraordinary Expenses                                       | 883          | 55,790.20               |                         |
| Taxes, Duties and Licenses                                   | 891          | 121,831.80              |                         |
| Fidelity Bond Premiums                                       | 892          | 78,330.00               |                         |
| Insurance Expenses   | 893          | 1,325,119.84            |                         |
| Depreciation - Land Improvements                             | 902          | 98,175.00               |                         |
| Depreciation - Office Buildings                              | 911          | 9,126,578.29            | 48,719.56               |
| Depreciation - Office Equipment                              | 921          |                         | 1,307,297.98            |
| Depreciation - Furniture and Fixtures                        | 922          |                         | 66,700.78               |
| Depreciation - IT Equipment                                  | 923          |                         |                         |
| Depreciation - Machineries                                   | 926          | 6,336.00                | 2,248.50                |
| Depreciation - Communication Equipment                       | 929          |                         |                         |
| Depreciation - Medical, Dental and Laboratory Equipment      | 933          | 34,425.00               |                         |
| Depreciation - Technical and Scientific Equipment            | 936          | 845,907.93              | 4,715,487.07            |
| Depreciation - Motor Vehicles                                | 941          |                         |                         |
| Depreciation - Watercrafts                                   | 944          | 42,462.12               |                         |
| Other Maintenance and Operating Expenses                     | 969          | 7,672,478.10            |                         |
| Other Financial Charges                                      | 979          | 3,800.00                |                         |
| <b>TOTAL</b>   |              | <b>1,165,113,909.18</b> | <b>1,165,113,909.18</b> |

Certified Correct :

  
**ARISTOTLE R. CASTRO**  
OIC, Finance Division