



Laguna Lake Development Authority

Central Office
Corporate Fund

Trial Balance

As of March 31, 2017

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	102	412,012.94	
Cash - Disbursing Officers	103	838,619.58	
Petty Cash Fund	104	3,326,000.00	
Cash in Bank - Local Currency , Current Account	111	88,202,401.74	
Cash in Bank - Local Currency, Savings Account	112	401,532,165.03	
Accounts Receivable	121	80,834,206.01	
Due from Officers and Employees	123	406,765.64	
Loans Receivable - LGUs	125	631,054.00	
Loans Receivable - Others	126	12,701,312.67	
Interests Receivable	129		192,120.13
Due from NGAs	136	106,886.81	
Receivables - Disallowances/Charges	146	6,399,282.63	
Subscription Receivable	148	14,549,304.15	
Other Receivables	149	560,577.95	
Office Supplies Inventory	155	580,515.02	
Accountable Forms Inventory	156	56,664.75	
Medical, Dental and Laboratory Supplies Inventory	160	1,641,433.35	
Other Supplies Inventory	165		308,122.21
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	308,100,590.98	
Leaseshold Improvements, Buildings	219	893,720.40	
Office Equipment	221	3,863,689.10	
Furniture and Fixtures	222	18,159,693.96	
IT Equipment and Software	223	24,836,627.87	
Library Books	224	273,514.90	
Machineries	226	328,330.00	
Communication Equipment	229	613,608.79	
Medical, Dental and Laboratory Equipment	233	765,000.00	
Technical and Scientific Equipment	236	45,381,199.31	
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		1,053,150.00
Accumulated Depreciation - Office Buildings	311		25,709,940.25
Accumulated Depreciation - Leasehold Improvements, Buildings	319		804,348.36
Accumulated Depreciation - Office Equipment	321		3,194,229.60
Accumulated Depreciation - Furniture and Fixtures	322		14,725,178.63
Accumulated Depreciation - IT Equipment	323		18,712,073.62
Accumulated Depreciation - Library Books	324		273,514.90
Accumulated Depreciation - Machineries	326		177,742.36
Accumulated Depreciation - Communication Equipment	329		462,136.08
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		575,887.50
Accumulated Depreciation - Technical and Scientific Equipment	336		37,123,051.21
Accumulated Depreciation - Motor Vehicles	341		34,117,358.33
Accumulated Depreciation - Watercrafts	344		1,035,754.37
Accounts Payable	401		61,915,906.46
Dividend Payable	408		8,991,715.13
Due to BIR	412		2,292,021.40
Due to GSIS	413		973,434.87
Due to PAG-IBIG	414		97,376.30
Due to PHILHEALTH	415		148,289.79
Due to Other NGAs	416		5,708,242.70
Due to LGUs	418		27,697,747.53
Performance/Bidders/Bail Bonds Payable	427		677,691.19
Other Payables	439		42,189,916.42



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Account Title	Account Code	Debit	Credit
	450		472,089.63
Other Long-Term Liabilities	455		31,865,263.39
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		125.88
Income and Expense Summary	605		18,885,775.97
Permit Fees	609		229,800.00
Fines and Penalties - Permits and Licenses	613		27,278,195.30
Clearance and Certification Fees	621		21,700.00
Processing Fees	622		4,813,088.22
Seminar Fees	628		714,980.00
Other Services Income	629		11,158,284.11
Fines and Penalties - Service Income	642		93,306.00
Rent Income	648		19,785.74
Other Business Income	664		283,760.18
Interest Income	678		92,198.36
Miscellaneous Income	684		290,485.00
Prior Years' Adjustments	701	15,170,977.78	
Salaries and Wages - Regular	706	22,090.24	
Salaries and Wages - Contractual	711	1,032,444.26	
Personnel Economic Relief Allowance (PERA)	713	264,875.00	
Representation Allowance (RA)	714	228,625.00	
Transportation Allowance (TA)	715	830,000.00	
Clothing/Uniform Allowance	716	243,330.00	
Subsistence, Laundry and Quarter Allowance	721	439,827.38	
Hazard Pay	724	2,500.00	
Cash Gift	725	11,072.45	
Year End Bonus	731	1,832,200.65	
Life and Retirement Insurance Contributions	732	46,900.00	
PAG-IBIG Contributions	733	107,587.50	
PHILHEALTH Contributions	734	51,600.00	
ECC Contributions	742	1,502,346.90	
Terminal Leave Benefits	749	73,660.00	
Other Personnel Benefits	751	52,722.00	
Travelling Expenses - Local	753	42,371.94	
Training Expenses	755	83,069.68	
Office Supplies Expenses	756	1,096.05	
Accountable Forms Expenses	760	579,452.30	
Medical, Dental and Laboratory Supplies Expenses	761	682,332.87	
Gasoline, Oil and Lubricants Expenses	765	702,618.64	
Other Supplies Expenses	766	164,094.36	
Water Expenses	767	413,635.57	
Electricity Expenses	771	43,624.00	
Postage and Deliveries	772	57,987.80	
Telephone Expenses - Landline	773	102,898.04	
Telephone Expenses - Mobile	774	121,181.76	
Internet Expenses	775	2,024.52	
Cable, Satellite, Telegraph, and Radio Expenses	778	20,000.00	
Membership Dues and Contributions to Organizations	780	43,008.00	
Advertising Expenses	783	59,721.90	
Representation Expenses	784	500.00	
Transportation and Delivery Expenses	786	15,533.00	
Subscriptions Expenses	792	40,354.54	
Auditing Services	793	32,258.00	
Consultancy Services	794	162,840.56	
Environment Services	795	442,747.85	
General Services	796	102,860.12	
Janitorial Services	799	856,767.12	
Other Services	811	88,578.00	
Repairs and Maintenance - Office Buildings			

Trial Balance

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Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Office Equipment	821	31,404.00	
Repairs and Maintenance - Furniture and Fixtures	822	113,400.00	
Repairs and Maintenance - IT Equipment and Software	823	1,800.00	
Repairs and Maintenance - Motor Vehicles	841	314,608.00	
Extraordinary Expenses	883	15,000.00	
Taxes, Duties and Licenses	891	100,929.94	
Fidelity Bond Premiums	892	48,825.00	
Insurance Expenses	893	120,609.15	
Depreciation - Land Improvements	902	26,775.00	
Depreciation - Office Buildings	911	2,312,428.83	
Depreciation - Office Equipment	921	24,108.04	
Depreciation - Furniture and Fixtures	922	72,781.19	
Depreciation - IT Equipment	923	173,938.20	
Depreciation - Machineries	926	3,168.00	
Depreciation - Communication Equipment	929	533.25	
Depreciation - Medical, Dental and Laboratory Equipment	933	17,212.50	
Depreciation - Technical and Scientific Equipment	936	238,081.67	
Depreciation - Motor Vehicles	941	520,156.56	
Depreciation - Watercrafts	944	21,231.06	
Other Maintenance and Operating Expenses	969	2,607,634.74	
Other Financial Charges	979	500.00	
TOTAL		1,091,548,425.39	1,091,548,425.39

Certified Correct :


ARISTOTLE R. CASTRO
OIC, Finance Division