

PHILIPPINE CHARITY SWEEPSTAKES OFFICE
TRIAL BALANCE
AS OF SEPTEMBER 30, 2023

		ENDING BALANCE	JANUARY - SEPTEMBER	
GA ACCOUNT CODE	GA ACCOUNT NAME	31-Dec-22	DEBIT	CREDIT
	ASSETS			
10101010	Cash Collecting Officers	12,005,339.03	1,406,344,075.56	1,400,814,416.82
10101020	Petty Cash	1,254,176.19	4,979,883.46	2,087,931.70
10102020	Cash in Bank-Local Currency, Current Account	18,144,737,672.00	46,617,418,028.55	44,793,414,584.77
10102030	Cash in Bank-Local Currency, Savings Account	1,995,803,228.16	35,818,858,579.33	37,387,792,442.93
10105020	Time Deposits-Local Currency	188,965,000.00	2,825,000.00	41,175,000.00
10202050	Investments in Bonds-Local	200,000,000.00	200,000,000.00	200,000,000.00
10211010	Investments in Time Deposits-Local	2,260,102,460.90	35,856,161.03	-
10211020	Investments in Time Deposits-Foreign	382,147,423.39	33,899,974.14	23,271,057.94
10213010	Financial Assets at Fair Value Through Other Comprehensive Income	2,728,093,118.45	129,054,687.75	14,446,548.57
10301010	Accounts Receivable	7,059,783,179.23	31,619,318,081.72	31,954,844,724.76
10301011	Allowance for Impairment-Accounts Receivable	(1,995,374,924.06)	-	958,811.21
10304070	Due from Regional/Branch Offices	0.00	-	-
10305010	Receivables-Disallowances/Charges	75,548,562.65	1,919,476.01	2,122,293.20
10305020	Due from Officers and Employees	68,150,777.57	53,555,753.13	31,287,439.95
10305990	Other Receivables	738,111,889.30	12,928,749.47	20,493,051.16
10305991	Allowance for Impairment-Other Receivables	(12,667.39)	2,720.97	159.71
10402030	Drugs and Medicines for Distribution	31,299.63	232,801.20	31,299.63
10402031	Allowance for Impairment-Drugs and Medicines for Distribution	-	-	-
10402990	Other Supplies and Materials for Distribution	2,552,000.00	-	-
10404010	Office Supplies Inventory	8,327,019.17	223,956.73	3,125,207.27
10404011	Allowance for Impairment-Office Supplies Inventory	-	-	-
10404020	Accountable Forms, Plates and Stickers Inventory	0.00	-	-
10404070	Medical, Dental and Laboratory Supplies Inventory	152,389.29	2,500.00	-
10404071	Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	-	-	-
10404180	Play/Bet Slips and Thermal Rolls Supplies Inventories	120,852,932.40	228,116,942.70	219,847,020.37
10404181	Allowance for Impairment-Play/Bet Slips and Thermal Rolls Supplies Inventories	-	-	-
10404190	Electrical Supplies and Materials Inventory	123,604.94	10,263.00	5,317.57
10404990	Other Supplies and Materials Inventory	11,578,913.15	16,066,145.14	809,681.31
10405020	Semi-Expendable Office Equipment	8,900.00	111,530.93	100,825.00
10405030	Semi-Expendable Information and Communication Technology Equipment	22,879.76	4,126,985.00	188,080.76
10405070	Semi-Expendable Communication Equipment	-	912,803.00	895,403.00
10405100	Semi-Expendable Medical Equipment	-	91,500.00	45,000.00
10405110	Semi-Expendable Printing Equipment	-	-	-
10405170	Semi-Expendable Electrical Equipment	2,856.00	-	2,856.00
10405190	Semi-Expendable Other Machinery and Equipment	-	589,624.00	591,224.00
10406010	Semi-Expendable Furniture and Fixtures	35,118.00	1,278,500.00	1,214,658.00
10501010	Investment Property, Land	274,642,024.55	-	-
10501011	Accumulated Impairment Losses-Investment Property, Land	(776,000.00)	-	-
10501020	Investment Property Building	7,122,000.00	-	-
10501021	Accumulated Depreciation-Investment Property, Buildings	(2,255,300.02)	-	167,059.29
10501022	Accumulated Impairment Losses-Investment Property, Buildings	(368,900.05)	-	-
10601010	Land	484,296,000.00	-	-
10601011	Accumulated Impairment Losses-Land	-	-	-
10602990	Other Land Improvements	102,000.00	-	-
10602991	Accumulated Depreciation-Other Land Improvements	-	-	-
10602992	Accumulated Impairment Losses-Other Land Improvements	-	-	-
10604010	Buildings	43,537,780.55	78,267,287.01	69,352,261.58
10604011	Accumulated Depreciation-Buildings	(17,798,910.41)	24,801,909.99	25,451,472.06
10604990	Other Structures	4,241,096.72	-	-
10604991	Accumulated Depreciation-Other Structures	(831,823.13)	-	210,942.72

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10605020	Office Equipment	165,781,817.98	4,124,788.51	234,000.00
10605021	Accumulated Depreciation-Office Equipment	(76,770,984.48)	5,728,383.29	5,446,247.85
10605022	Accumulated Impairment Losses-Office Equipment	-	-	-
10605030	Information and Communication Technology Equipment	56,733,234.27	31,872,911.00	2,270,600.00
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	(34,857,368.99)	12,320.59	5,209,067.92
10605032	Accumulated Impairment Losses-Information and Communication Technology Equipment	-	-	-
10605070	Communication Equipment	5,669,075.02	984,000.00	1,874,622.00
10605071	Accumulated Depreciation-Communication Equipment	(2,393,345.70)	208,301.31	236,740.11
10605072	Accumulated Impairment Losses-Communication Equipment	-	-	-
10605100	Military, Police and Security Equipment	1,445,979.96	-	-
10605101	Accumulated Depreciation-Military, Police and Security Equipment	(40,315.65)	33,732.09	119,321.89
10605102	Accumulated Impairment Losses-Military, Police and Security Equipment	-	-	-
10605110	Medical Equipment	15,477,369.68	-	-
10605111	Accumulated Depreciation-Medical Equipment	(4,092,418.33)	-	147,736.89
10605112	Accumulated Impairment Losses-Medical Equipment	-	-	-
10605120	Printing Equipment	103,261,675.60	199,920,000.00	-
10605121	Accumulated Depreciation-Printing Equipment	(67,007,551.12)	-	10,230,202.00
10605122	Accumulated Impairment Losses-Printing Equipment	-	-	-
10605130	Sports Equipment	-	-	-
10605131	Accumulated Depreciation-Sports Equipment	-	-	-
10605132	Accumulated Impairment Losses-Sports Equipment	-	-	-
10605990	Other Machinery and Equipment	9,367,796.12	122,400.00	142,800.00
10605991	Accumulated Depreciation-Other Machinery and Equipment	(1,338,995.49)	147,738.57	147,520.80
10605992	Accumulated Impairment Losses-Other Machinery and Equipment	-	-	-
10606010	Motor Vehicles	278,795,665.26	87,219,396.00	82,840,710.28
10606011	Accumulated Depreciation-Motor Vehicles	(139,612,572.22)	25,390,795.64	43,360,670.50
10606012	Accumulated Impairment Losses-Motor Vehicles	-	-	-
10607010	Furniture and Fixtures	5,130,492.98	234,850.00	484,222.50
10607011	Accumulated Depreciation-Furniture and Fixtures	(4,645,142.03)	4,306.38	220,465.70
10607012	Accumulated Impairment Losses-Furniture and Fixtures	-	-	-
10607020	Books	-	1,877,000.00	1,702,000.00
10607021	Accumulated Depreciation-Books	(0.00)	-	24,937.49
10607022	Accumulated Impairment Losses-Books	-	-	-
10608020	Leased Assets, Buildings and Other Structures	658,712,479.89	-	-
10608021	Accumulated Depreciation-Leased Assets, Buildings and Other Structures	(495,701,870.01)	-	95,089,522.37
10609020	Leased Assets Improvements, Buildings	52,376,475.17	1,681,199.61	1,154,615.65
10609021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(43,931,378.87)	62,533.70	1,827,276.55
10609022	Accumulated Depreciation-Leased Assets Improvements, Buildings	(0.00)	-	-
10609990	Other Leased Assets Improvements	-	-	-
10609991	Accumulated Depreciation-Other Leased Assets Improvements	(4,019.53)	1,973.76	-
10609992	Accumulated Impairment Losses-Other Leased Assets Improvements	-	-	-
10698990	Other Property, Plant and Equipment	14,505,263.92	111,000.00	56,000.00
10698991	Accumulated Depreciation-Other Property, Plant and Equipment	(13,862,930.53)	77,432.36	614,817.57
10698992	Accumulated Impairment Losses-Other Property, Plant and Equipment	-	-	-
10699030	Construction in Progress-Buildings and Other Structures	10,575,397.19	6,367,119.72	8,915,025.45
10801020	Computer Software	280,678,051.92	22,000,000.00	-
10801021	Accumulated Amortization-Computer Software	(117,764,731.14)	2,248,779.46	74,006,888.09
11201010	Deferred Tax Assets	562,526,717.01	-	-
19901010	Advances for Operating Expenses	(3,478,187.39)	42,255,225.96	19,451,252.53
19901020	Advances for Payroll	170,316.08	158,579,486.90	149,318,139.06
19901030	Advances to Special Disbursing Officer	9,387,524.09	96,454,376.94	100,134,053.66

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19901040	Advances to Officers and Employees	5,582,375.82	29,732,019.12	25,438,588.56
19902020	Prepaid Rent	2,718,052.78	179,566.32	-
19902050	Prepaid Insurance	10,739,495.67	15,003,283.18	11,143,993.31
19902990	Other Prepayments	48,902,948.20	142,827,561.71	91,750,219.75
19903020	Guaranty Deposits	45,209,137.73	35,000.00	-
19903990	Other Deposits	7,451,691,629.56	890,671,299.84	91,338,500.75
19999020	Foreclosed Property/Assets	26,299.65	-	-
19999050	Abandoned/Surrendered Property/Assets	448,398.23	-	-
19999080	Deferred Charges/Losses	779.80	-	-
19999990	Other Assets	701,036.46	150,258,000.00	-
19999991	Accumulated Impairment Losses-Other Assets	(1,014,210.00)	-	-
	TOTAL	41,585,012,580.54	118,208,220,701.78	117,019,677,530.50
	LIABILITIES			
20101010	Accounts Payable	(9,008,297,457.46)	36,142,416,304.77	33,759,710,376.80
20101070	Finance Lease Payable	(133,872,185.73)	102,450,217.35	-
20101020	Due To Officers & Employees	(27,354,507.69)	18,629,366.34	7,694,575.22
20201010	Due to BIR	(880,590,867.19)	11,383,568,741.27	11,491,572,874.12
20201020	Due to GSIS	(16,988,430.56)	86,748,242.94	84,842,399.68
20201030	Due to PAG-IBIG	(2,120,602.96)	5,508,131.17	5,598,327.05
20201040	Due to Philhealth	(3,119,567.11)	8,551,187.89	8,573,803.67
20201050	Due To Other NGAs	(2,844,476,291.35)	2,901,396,895.38	225,742,707.70
20201060	Due To Other GOCCs	195,773.15	-	-
20201130	Income Tax Payable	(875,971,395.29)	2,288,113,467.00	1,512,663,156.74
20301060	Due to Central/Home/Head Office	-	-	-
20301070	Due to Regional/Branch Offices	(51,783.92)	-	-
20401040	Guaranty/Security Deposits Payable	(7,422,801,480.59)	284,197,801.36	1,107,162,672.38
20502990	Other Unearned Revenue/Income	(150,365,967.87)	1,264,333,003.31	1,257,814,336.80
20501990	Other Deferred Credits	(1,500,000.00)	-	-
20601020	Leave Benefits Payable	(257,121,213.84)	19,705,240.15	2,630,851.45
20601990	Other Provisions		568,560,811.46	1,480,235,493.23
29999990	Other Payables	(1,271,243,192.91)	1,596,960,119.19	1,575,031,558.17
	TOTAL	(22,895,679,171.31)	56,671,139,529.58	52,519,273,133.00
	EQUITY			
30301020	Revenue/Income and Expense Summary	-	-	-
30701010	Retained Earnings - /(Deficit)	(18,698,091,843.57)	1,324,755,203.99	975,082,838.84
31001010	Cumulative Changes in Fair Value of Investments	8,758,434.34	1,744,327.35	8,306,042.00
	TOTAL	(18,689,333,409.23)	1,326,499,531.35	983,388,880.85
	INCOME STATEMENT			
	SERVICE INCOME			
40201130	Processing Fees	-	2,525,500.00	119,439,850.53
40201990	Other Service Income	-	89,300.00	6,830,517.58
40202040	Seminar/Training Fees	-	-	431,460.00
40202210	Interest Income	0.00	1,143,400.09	163,318,565.82
40202230	Fines and Penalties-Business Income	0.00	4,589.97	5,802,623.50
40202300	Income From Gaming Operations	(0.00)	1,088,895,144.62	46,041,564,981.26
40202990	Other Business Income	-	-	15,502,734.73
40501010	Gain on Foreign Exchange (FOREX) - Charity	-	-	28,933,773.77
40601020	Sale Of Unserviceable Property	-	-	7,360.09
40603990	Miscellaneous Income	-	16,427.43	5,862,697.54
	TOTAL	-	1,092,674,362.11	46,387,694,564.82
	EXPENSE			

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50101010	Salaries And Wages - Regular	-	470,528,031.56	310,545.23
50102010	Personnel Economic Relief Allowance	-	19,834,789.46	31,269.32
50102020	Representation Allowance (RA)	-	7,363,375.00	93,125.00
50102030	Transportation Allowance (TA)	-	6,206,982.48	178,908.26
50102040	Clothing/Uniform Allowance	-	-	-
50102050	Subsistence Allowance	-	360,800.00	-
50102060	Laundry Allowance	-	49,200.00	-
50102110	Hazard Pay	-	2,910,326.68	-
50102120	Longevity Pay	-	859,947.15	-
50102130	Overtime and Night Pay	-	7,289,323.31	1,135,359.52
50102140	Mid-Year Bonus	-	51,761,374.40	43,711.00
50102150	Cash Gift	-	9,000.00	-
50102990	Other Bonuses and Allowances	-	740,000.00	-
50103010	Retirement And Life Insurance Premiums	-	49,979,865.74	223,556.13
50103020	Pag-Ibig Contributions	-	922,267.22	2,400.00
50103030	Philhealth Contributions	-	7,610,960.44	28,596.64
50103040	Employees Compensation Insurance Premiums	-	1,004,175.09	4,200.00
50103050	Provident/Welfare Fund Contributions	-	40,736,905.40	-
50104030	Terminal Leave Benefits	-	73,683.57	39,762.08
50104990	Other Personnel Benefits	-	60,000.00	-
50201010	Travelling Expenses - Local	-	12,219,737.53	346,678.96
50201020	Travelling Expenses - Foreign	-	2,967,941.41	-
50202010	Training Expenses	-	7,836,383.50	311,650.00
50203010	Office Supplies Expenses	-	4,932,710.94	31,318.00
50203020	Accountable Forms Expenses	-	-	-
50203070	Drugs and Medicines Expenses	-	541,286.03	-
50203080	Medical, Dental and Laboratory Supplies Expenses	-	13,000.00	-
50203090	Fuel, Oil and Lubricants Expenses	-	7,562,338.12	67,269.95
50203190	Electrical Supplies And Materials Expenses	-	50,167.37	330.00
50203210	Semi-Expendable Machinery and Equipment Expenses	-	2,084,223.26	3,832.00
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	-	3,977,866.40	939,456.00
50203990	Other Supplies and Materials Expenses	-	171,614,792.41	-
50204010	Water Expenses	-	2,142,840.20	7,064.72
50204020	Electricity Expenses	-	26,601,820.63	491,264.24
50205010	Postage And Courier Services	-	868,362.92	9,432.00
50205020	Telephone Expenses	-	2,743,170.65	7,958.40
50205030	Internet Subscription Expenses	-	7,752,847.40	11,585.54
50205040	Cable, Satellite, Telegraph and Radio Expenses	-	1,500.00	-
50206020	Prizes	-	20,581,969,792.16	4,767,814,758.37
50210010	Confidential Expenses	-	25,000,000.00	-
50210030	Extraordinary and Miscellaneous Expenses	-	2,243,602.28	2,500.00
50211010	Legal Services	-	240,034.47	4,855.00
50211020	Auditing Services	-	27,091,734.36	60,128.00
50211030	Consultancy Services	-	14,064,318.26	50,000.00
50211990	Other Professional Services	-	27,763,026.40	43,363.60
50212020	Janitorial Services	-	3,442,247.12	-
50212030	Security Services	-	27,496,048.43	-
50213040	Repairs and Maintenance-Buildings and Other Structures	-	1,717.50	-
50213050	Repairs and Maintenance-Machinery and Equipment	-	831,989.00	2,800.00
50213060	Repairs and Maintenance-Transportation Equipment	-	1,461,316.49	1,400.00
50213070	Repairs and Maintenance-Furniture and Fixtures	-	4,082.00	-

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50213090	Repairs And Maintenance-Leased Assets Improvements	-	608,345.75	5,300.00
50213210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Communication Equipment	-	-	-
50213990	Repairs and Maintenance-Other Property, Plant and Equipment	-	342,874.00	-
50214120	Charity Expenses	-	3,425,796,050.83	88,000,289.12
50215010	Taxes, Duties and Licenses	-	102,224,199.82	81,968.05
50215020	Fidelity Bond Premiums	-	1,104,605.15	34,503.75
50215030	Insurance Expenses	-	15,717,921.88	3,532,126.40
50215040	Income Tax Expenses	-	1,509,664,765.74	-
50299010	Advertising, Promotional and Marketing Expenses	-	30,753,483.71	200.00
50299020	Printing And Publication Expenses	-	350,014,386.24	-
50299030	Representation Expenses	-	223,060.61	-
50299040	Transportation & Delivery Expenses	-	753,206.83	1,249.00
50299050	Rental/Lease Expenses	-	1,755,634,534.02	207,981,120.90
50299060	Membership Dues and Contributions to Organizations	-	420,932.10	-
50299070	Subscription Expenses	-	-	-
50299080	Donations	-	22,340,173.22	245,148.51
50299120	Directors and Committee Members' Fees	-	4,984,000.00	29,040.00
50299130	Lottery Draw Expenses	-	446,835,278.00	605,204.00
50299140	Documentary Stamps Expenses	-	8,990,533,967.32	-
50299150	Fees And Commission Expenses	-	6,034,947,631.50	26,796,384.90
50299990	Other Maintenance and Operating Expenses	-	148,358,523.88	1,477,513.47
50301020	Interest Expenses	-	1,540,343.10	-
50301040	Bank Charges	-	618,808.03	3,600.00
50301990	Other Financial Charges	-	4,514,723.50	-
50501010	Depreciation-Investment Property	-	167,059.29	-
50501040	Depreciation-Buildings	-	707,111.88	-
50501040	Depreciation-Other Structures	-	210,942.72	-
50501050	Depreciation-Machinery and Equipment	-	18,027,424.36	192,388.08
50501060	Depreciation-Transportation Equipment	-	18,342,740.81	174,121.43
50501070	Depreciation-Furniture, Fixtures and Books	-	245,403.19	4,306.38
50501080	Depreciation-Leased Assets, Buildings and Other Structures	-	95,089,522.37	-
50501090	Depreciation - Leased Assets Improvements	-	1,810,031.54	19,730.73
50501990	Depreciation-Other Property, Plant and Equipment	-	538,437.57	1,052.36
50502010	Amortization-Intangible Assets	-	74,006,888.09	2,248,779.46
50504010	Loss on Foreign Exchange (FOREX)	-	23,271,057.94	-
50503020	Impairment Loss - Loans and Receivables	-	958,811.21	-
50503080	Impairment Loss - Investment Property	-	-	-
50504990	Other Losses	-	103,937.91	-
	TOTAL	-	44,715,233,088.85	5,103,733,104.50
	NET INCOME	-	45,807,907,450.96	51,491,427,669.32
		-	222,013,767,213.67	222,013,767,213.67

PREPARED BY:

CERTIFIED CORRECT: