

PHILIPPINE CHARITY SWEEPSTAKES OFFICE  
TRIAL BALANCE  
AS OF DECEMBER 31, 2024

		BEGINNING BALANCE	JANUARY - DECEMBER		PRE-CLOSING	CLOSING ENTRIES		POST CLOSING
GA ACCOUNT CODE	GA ACCOUNT NAME	31-Dec-23	DEBIT	CREDIT	31-Dec-24	DEBIT	CREDIT	31-Dec-24
10101010	Cash Collecting Officers	16,583,415.33	2,839,705,200.25	2,845,996,945.55	10,291,670.03	-	-	10,291,670.03
10101020	Petty Cash	3,460,992.81	3,156,255.32	2,838,741.93	3,778,506.20	-	-	3,778,506.20
10102020	Cash in Bank-Local Currency, Current Account	19,256,975,085.17	62,801,106,525.19	63,060,136,107.91	18,997,945,502.45	-	-	18,997,945,502.45
10102030	Cash in Bank-Local Currency, Savings Account	796,909,781.81	47,975,007,153.62	47,461,313,521.47	1,310,603,413.96	-	-	1,310,603,413.96
10105020	Time Deposits-Local Currency	308,500,000.00	1,564,050,000.00	357,100,000.00	1,515,450,000.00	-	-	1,515,450,000.00
10211010	Investments in Time Deposits-Local	5,578,877,560.37	254,030,902.06	1.78	5,832,908,460.65	-	-	5,832,908,460.65
10211020	Investments in Time Deposits-Foreign	390,429,314.48	59,232,918.54	24,781,078.56	424,881,154.46	-	-	424,881,154.46
10213010	Financial Assets at Fair Value Through Other Comprehensive Income	2,736,980,792.89	505,450,918.39	1,972,716,597.15	1,269,715,114.13	-	-	1,269,715,114.13
10301010	Accounts Receivable	7,057,595,995.01	40,885,087,099.81	40,649,945,537.12	7,292,737,557.69	-	-	7,292,737,557.69
10301011	Allowance for Impairment-Accounts Receivable	(2,760,074,701.67)	3,472,910.95	53,696,953.77	(2,810,298,744.49)	-	-	(2,810,298,744.49)
10304070	Due from Regional/Branch Offices	0.00	-	-	0.00	-	-	0.00
10305010	Receivables-Disallowances/Charges	74,695,396.60	294,473.45	2,387,988.60	72,601,881.45	-	-	72,601,881.45
10305020	Due from Officers and Employees	90,533,615.11	108,311,461.42	103,072,279.33	95,772,797.20	-	-	95,772,797.20
10305990	Other Receivables	737,800,847.47	122,731,723.42	75,390,537.48	785,142,033.41	-	-	785,142,033.41
10305991	Allowance for Impairment-Other Receivables	(8,841.16)	23,540.69	113,155.99	(98,456.46)	-	-	(98,456.46)
10402030	Drugs and Medicines for Distribution	1,909,966.74	971,869.11	2,749,677.68	132,158.17	-	-	132,158.17
10402990	Other Supplies and Materials for Distribution	2,552,000.00	70,438,594.69	49,699,542.00	23,291,052.69	-	-	23,291,052.69
10404010	Office Supplies Inventory	7,232,600.17	14,488,210.66	8,186,039.83	13,534,771.00	-	-	13,534,771.00
10404020	Accountable Forms, Plates and Stickers Inventory	0.00	-	-	0.00	-	-	0.00
10404070	Medical, Dental and Laboratory Supplies Inventory	285,001.29	8,444.00	108,987.70	184,457.59	-	-	184,457.59
10404180	Play/Bet Slips and Thermal Rolls Supplies Inventories	59,348,083.86	655,770,976.70	487,183,767.10	227,935,293.46	-	-	227,935,293.46
10404190	Electrical Supplies and Materials Inventory	135,243.37	158,213.89	39,708.78	253,748.48	-	-	253,748.48
10404990	Other Supplies and Materials Inventory	11,296,301.36	28,347,544.18	15,912,871.61	23,730,973.93	-	-	23,730,973.93
10405020	Semi-Expendable Military, Police and Security Equipment	-	23,250.00	-	-	-	-	-
10405020	Semi-Expendable Office Equipment	146,862.60	3,074,564.94	1,248,586.51	1,972,841.03	-	-	1,972,841.03
10405030	Semi-Expendable Information and Communication Technology Equipment	443,617.22	8,800,907.04	2,256,221.89	6,988,302.37	-	-	6,988,302.37
10405070	Semi-Expendable Communication Equipment	103,108.00	183,552.00	183,552.00	103,108.00	-	-	103,108.00
10405100	Semi-Expendable Medical Equipment	46,500.00	78,800.00	78,800.00	46,500.00	-	-	46,500.00
10405110	Semi-Expendable Printing Equipment	54,910.00	36,000.00	54,910.00	36,000.00	-	-	36,000.00
10405170	Semi-Expendable Electrical Equipment	-	15,492.50	-	15,492.50	-	-	15,492.50
10405190	Semi-Expendable Other Machinery and Equipment	909,381.62	1,360,475.99	1,966,162.33	303,695.28	-	-	303,695.28
10406010	Semi-Expendable Furniture and Fixtures	604,816.23	6,533,239.65	2,227,569.15	4,910,486.73	-	-	4,910,486.73
10501010	Investment Property, Land	274,642,024.55	-	-	274,642,024.55	-	-	274,642,024.55
10501011	Accumulated Impairment Losses-Investment Property, Land	(776,000.00)	347,000.00	-	(429,000.00)	-	-	(429,000.00)
10501020	Investment Property Building	7,122,000.00	-	-	7,122,000.00	-	-	7,122,000.00
10501021	Accumulated Depreciation-Investment Property, Buildings	(2,479,882.93)	-	230,094.48	(2,709,977.41)	-	-	(2,709,977.41)
10501022	Accumulated Impairment Losses-Investment Property, Buildings	(368,900.05)	-	-	(368,900.05)	-	-	(368,900.05)
10601010	Land	484,296,000.00	-	-	484,296,000.00	-	-	484,296,000.00
10602990	Other Land Improvements	102,000.00	-	-	102,000.00	-	-	102,000.00
10604010	Buildings	60,480,297.39	976,888.75	927,088.75	60,530,097.39	-	-	60,530,097.39
10604011	Accumulated Depreciation-Buildings	(18,578,170.77)	-	2,202,090.16	(20,780,260.93)	-	-	(20,780,260.93)
10604990	Other Structures	4,536,096.72	874,000.00	-	5,410,096.72	-	-	5,410,096.72
10604991	Accumulated Depreciation-Other Structures	(1,116,357.87)	-	300,923.64	(1,417,281.51)	-	-	(1,417,281.51)
10605020	Office Equipment	169,867,794.46	10,788,838.99	3,555,597.78	177,101,035.67	-	-	177,101,035.67
10605021	Accumulated Depreciation-Office Equipment	(76,962,715.15)	1,870,500.46	4,483,161.84	(79,575,376.53)	-	-	(79,575,376.53)
10605030	Information and Communication Technology Equipment	88,226,910.23	62,055,235.34	25,225,426.55	125,056,719.02	-	-	125,056,719.02
10605031	Accumulated Depreciation-Information and Communication Technology Equipment	(42,236,875.20)	11,187,506.32	12,326,220.13	(43,375,589.01)	-	-	(43,375,589.01)
10605070	Communication Equipment	4,883,628.02	5,312,838.01	264,350.00	9,932,116.03	-	-	9,932,116.03
10605071	Accumulated Depreciation-Communication Equipment	(2,457,368.00)	236,028.92	223,045.84	(2,444,384.92)	-	-	(2,444,384.92)
10605100	Military, Police and Security Equipment	1,839,372.96	538,970.00	46,500.00	2,331,842.96	-	-	2,331,842.96
10605101	Accumulated Depreciation-Military, Police and Security Equipment	(153,947.20)	4,160.00	157,815.67	(307,602.87)	-	-	(307,602.87)
10605110	Medical Equipment	15,477,369.68	3,393,930.00	995,200.00	17,876,099.68	-	-	17,876,099.68
10605111	Accumulated Depreciation-Medical Equipment	(4,289,400.86)	954,282.92	230,010.85	(3,565,128.79)	-	-	(3,565,128.79)
10605120	Printing Equipment	303,197,875.60	13,524,983.00	16,200.00	316,706,658.60	-	-	316,706,658.60
10605121	Accumulated Depreciation-Printing Equipment	(84,340,787.12)	-	28,392,306.47	(112,733,093.59)	-	-	(112,733,093.59)
10605990	Other Machinery and Equipment	10,076,480.64	343,914.00	1,086,440.50	9,333,954.14	-	-	9,333,954.14
10605991	Accumulated Depreciation-Other Machinery and Equipment	(1,409,499.76)	757,268.50	490,702.30	(1,142,933.56)	-	-	(1,142,933.56)
10606010	Motor Vehicles	287,513,922.40	130,808,159.77	81,641,295.03	336,680,787.14	-	-	336,680,787.14

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10606011	Accumulated Depreciation-Motor Vehicles	(165,562,912.35)	55,111,620.98	46,551,701.32	(157,002,992.69)	-	-	(157,002,992.69)
10607010	Furniture and Fixtures	4,502,473.25	3,503,952.20	1,436,682.50	6,569,742.95	-	-	6,569,742.95
10607011	Accumulated Depreciation-Furniture and Fixtures	(4,961,006.21)	250,030.83	656,592.26	(5,367,567.64)	-	-	(5,367,567.64)
10607020	Books	175,000.00	-	-	175,000.00	-	-	175,000.00
10607021	Accumulated Depreciation-Books	(33,249.98)	-	33,249.96	(66,499.94)	-	-	(66,499.94)
10608020	Leased Assets, Buildings and Other Structures	1,205,263,931.92	32,138,450.55	-	1,237,402,382.47	-	-	1,237,402,382.47
10608030	Leased Assets, Machinery and Equipment	4,984,537,388.54	-	-	4,984,537,388.54	-	-	4,984,537,388.54
10608021	Accumulated Depreciation-Leased Assets, Buildings and Other Structures	(664,947,452.64)	-	184,341,448.24	(849,288,900.88)	-	-	(849,288,900.88)
10608031	Accumulated Depreciation-Leased Assets, Machinery and Equipment	(249,226,869.42)	-	996,907,477.68	(1,246,134,347.10)	-	-	(1,246,134,347.10)
10609020	Leased Assets Improvements, Buildings	81,173,207.09	73,986,146.30	23,631,622.37	131,527,731.02	-	-	131,527,731.02
10609021	Accumulated Depreciation-Leased Assets Improvements, Buildings	(46,634,806.65)	832,227.26	15,202,838.53	(61,005,417.92)	-	-	(61,005,417.92)
10609022	Accumulated Impairment Losses-Leased Assets Improvements, Buildings	(0.00)	-	-	(0.00)	-	-	(0.00)
10609991	Accumulated Depreciation-Other Leased Assets Improvements	(2,045.77)	-	-	(2,045.77)	-	-	(2,045.77)
10698990	Other Property, Plant and Equipment	12,302,428.92	3,076,384.62	4,179,305.80	11,199,507.74	-	-	11,199,507.74
10698991	Accumulated Depreciation-Other Property, Plant and Equipment	(12,520,834.27)	3,740,762.84	846,748.54	(9,626,819.97)	-	-	(9,626,819.97)
10699030	Construction in Progress-Buildings and Other Structures	-	43,793,947.28	17,799,141.44	25,994,805.84	-	-	25,994,805.84
10801020	Computer Software	312,174,551.92	9,000,000.00	496,500.00	320,678,051.92	-	-	320,678,051.92
10801021	Accumulated Amortization-Computer Software	(207,312,612.77)	-	69,409,091.96	(276,721,704.73)	-	-	(276,721,704.73)
11201010	Deferred Tax Assets	758,005,432.74	-	11,362,495.16	746,642,937.58	-	-	746,642,937.58
19901010	Advances for Operating Expenses	7,249,265.44	39,246,148.75	37,759,707.08	8,735,707.11	-	-	8,735,707.11
19901020	Advances for Payroll	6,337,245.39	400,838,078.84	390,568,293.84	16,607,030.39	-	-	16,607,030.39
19901030	Advances to Special Disbursing Officer	1,073,586.20	107,926,788.83	107,926,788.83	1,073,586.20	-	-	1,073,586.20
19901040	Advances to Officers and Employees	5,091,553.77	49,407,106.34	47,832,079.38	6,666,580.73	-	-	6,666,580.73
19902020	Prepaid Rent	4,705,027.71	5,856,376.76	4,917,751.03	5,643,653.44	-	-	5,643,653.44
19902050	Prepaid Insurance	10,795,689.43	9,417,837.22	9,681,940.31	10,531,586.34	-	-	10,531,586.34
19902010	Advances to Contractors	-	375,589,657.67	1,778,225.57	373,811,432.10	-	-	373,811,432.10
19902990	Other Prepayments	52,535,858.76	247,294,877.04	104,476,442.52	195,354,293.28	-	-	195,354,293.28
19903020	Guaranty Deposits	49,236,298.33	4,650,882.98	-	53,887,181.31	-	-	53,887,181.31
19903990	Other Deposits	8,388,077,435.28	13,624,491,101.47	12,868,534,613.55	9,144,033,923.20	-	-	9,144,033,923.20
19999020	Foreclosed Property/Assets	26,299.65	-	-	26,299.65	-	-	26,299.65
19999050	Abandoned/Surrendered Property/Assets	348,498.23	-	49,950.00	298,548.23	-	-	298,548.23
19999080	Deferred Charges/Losses	779.80	-	-	779.80	-	-	779.80
19999990	Other Assets	209,352,282.26	804,978,150.00	926,305,368.00	88,025,064.26	-	-	88,025,064.26
19999991	Accumulated Impairment Losses-Other Assets	(4,179,073.95)	4,539,985.15	1,498,150.00	(1,137,238.80)	-	-	(1,137,238.80)
	TOTAL	50,589,002,885.06	174,055,596,237.35	173,218,387,769.09	51,426,211,353.32	-	-	51,426,211,353.32
20101010	Accounts Payable	(10,051,611,606.02)	53,068,368,633.51	52,048,841,894.19	(9,032,084,866.70)	-	-	(9,032,084,866.70)
20101070	Finance Lease Payable	(5,263,610,515.87)	4,149,991,760.10	3,118,615,885.93	(4,232,234,641.70)	-	-	(4,232,234,641.70)
20101020	Due To Officers & Employees	(73,050,247.44)	53,779,648.17	57,449,765.41	(76,720,364.68)	-	-	(76,720,364.68)
20201010	Due to BIR	(1,156,601,613.37)	15,282,528,484.94	16,151,776,427.14	(2,025,849,555.57)	-	-	(2,025,849,555.57)
20201020	Due to GSIS	(14,491,949.19)	116,673,773.62	114,124,551.85	(11,942,727.42)	-	-	(11,942,727.42)
20201030	Due to PAG-IBIG	(2,167,581.54)	9,342,899.63	9,318,323.03	(2,143,004.94)	-	-	(2,143,004.94)
20201040	Due to Philhealth	(3,149,080.88)	14,413,848.10	14,725,258.13	(3,460,490.92)	-	-	(3,460,490.92)
20201050	Due To Other NGAs	(2,720,652,971.90)	2,991,404,301.80	297,175,806.70	(26,424,476.80)	-	-	(26,424,476.80)
20201060	Due To Other GOCCs	195,773.15	-	-	195,773.15	-	-	195,773.15
20201130	Income Tax Payable	(87,990,079.46)	1,214,502,192.08	1,137,899,110.34	(11,386,997.72)	-	-	(11,386,997.72)
20301070	Due to Regional/Branch Offices	(51,783.92)	-	-	(51,783.92)	-	-	(51,783.92)
20401040	Guaranty/Security Deposits Payable	(8,377,024,573.24)	1,405,698,349.37	2,108,825,494.97	(9,080,151,718.84)	-	-	(9,080,151,718.84)
20502990	Other Unearned Revenue/Income	(166,713,966.59)	1,439,429,054.34	1,417,985,391.87	(145,270,304.12)	-	-	(145,270,304.12)
20501990	Other Deferred Credits	(1,500,000.00)	-	-	(1,500,000.00)	-	-	(1,500,000.00)
20601020	Leave Benefits Payable	(293,437,594.86)	48,885,939.97	44,343,678.34	(288,895,333.23)	-	-	(288,895,333.23)
20601990	Other Provisions	(1,163,248,094.84)	863,573,348.34	692,963,853.38	(992,638,599.88)	-	-	(992,638,599.88)
29999090	Dividend Payable	-	-	1,753,138,714.93	(1,753,138,714.93)	-	-	(1,753,138,714.93)
29999990	Other Payables	(1,196,446,130.10)	943,149,501.07	987,392,769.41	(1,240,689,398.45)	-	-	(1,240,689,398.45)
	TOTAL	(30,571,552,016.07)	81,601,741,735.04	79,954,576,925.63	(28,924,387,206.66)	-	-	(28,924,387,206.66)
30301020	Revenue/Income and Expense Summary	-	-	-	-	123,375,161,338.38	123,375,161,338.38	-
30701010	Retained Earnings - /(Deficit)	(20,012,679,658.44)	3,532,432,688.48	2,561,278,586.41	(19,041,525,556.37)	59,957,259,637.13	63,417,901,701.24	(22,502,167,620.47)
31001010	Cumulative Changes in Fair Value of Investments	(4,771,210.55)	15,403,467.58	10,288,783.21	343,473.82	-	-	343,473.82
	TOTAL	(20,017,450,868.99)	3,547,836,156.07	2,571,567,369.63	(19,041,182,082.55)	183,332,420,975.51	186,793,063,039.62	(22,501,824,146.65)

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40201130	Processing Fees	-	1,066,500.00	225,139,813.94	(224,073,313.94)	224,073,313.94	-	-
40201990	Other Service Income	-	25,500.00	4,702,183.55	(4,676,683.55)	4,676,683.55	-	-
40202040	Seminar/Training Fees	-	-	436,660.22	(436,660.22)	436,660.22	-	-
40202210	Interest Income	-	824,199.83	586,664,232.45	(585,840,032.62)	585,840,032.62	-	-
40202230	Fines and Penalties-Business Income	-	3,007,074.36	19,452,792.88	(16,445,718.52)	16,445,718.52	-	-
40202300	Income From Gaming Operations	-	1,021,759,253.22	63,375,275,368.17	(62,353,516,114.95)	62,353,516,114.95	-	-
40402010	Income from Grants and Donations in Cash	-	-	300,000.00	(300,000.00)	300,000.00	-	-
40501010	Gain on Foreign Exchange (FOREX) - Charity	-	-	42,099,662.69	(42,099,662.69)	42,099,662.69	-	-
40601020	Sale Of Unserviceable Property	-	8,083,484.25	8,437,060.04	(353,575.79)	353,575.79	-	-
40602010	Reversal of Impairment Loss	-	0.28	3,467,955.63	(3,467,955.35)	3,467,955.35	-	-
40603990	Miscellaneous Income	-	1,723,072.67	188,415,056.28	(186,691,983.61)	186,691,983.61	-	-
	TOTAL	-	1,036,489,084.61	64,454,390,785.85	(63,417,901,701.24)	63,417,601,701.24	-	-
50101010	Salaries And Wages - Regular	-	652,045,830.28	6,590,724.42	645,455,105.86	-	645,455,105.86	-
50102010	Personnel Economic Relief Allowance	-	26,178,139.77	49,455.14	26,128,684.63	-	26,128,684.63	-
50102020	Representation Allowance (RA)	-	10,474,000.00	15,000.00	10,459,000.00	-	10,459,000.00	-
50102030	Transportation Allowance (TA)	-	8,633,995.42	68,173.84	8,565,821.58	-	8,565,821.58	-
50102040	Clothing/Uniform Allowance	-	7,649,000.00	-	7,649,000.00	-	7,649,000.00	-
50102050	Subsistence Allowance	-	533,500.00	1,100.00	532,400.00	-	532,400.00	-
50102060	Laundry Allowance	-	72,750.00	150.00	72,600.00	-	72,600.00	-
50102110	Hazard Pay	-	4,201,567.78	-	4,201,567.78	-	4,201,567.78	-
50102120	Longevity Pay	-	938,080.70	-	938,080.70	-	938,080.70	-
50102130	Overtime and Night Pay	-	3,970,261.61	-	3,970,261.61	-	3,970,261.61	-
50102140	Mid-Year Bonus	-	108,971,002.45	17,598.00	108,953,404.45	-	108,953,404.45	-
50102150	Cash Gift	-	5,475,500.00	-	5,475,500.00	-	5,475,500.00	-
50102990	Other Bonuses and Allowances	-	71,269,332.75	-	71,269,332.75	-	71,269,332.75	-
50103010	Retirement And Life Insurance Premiums	-	79,601,205.99	219,918.66	79,381,287.33	-	79,381,287.33	-
50103020	Pag-Ibig Contributions	-	2,696,673.51	122,800.00	2,573,873.51	-	2,573,873.51	-
50103030	Philhealth Contributions	-	15,003,400.96	33,522.97	14,969,877.99	-	14,969,877.99	-
50103040	Employees Compensation Insurance Premiums	-	1,772,677.92	25,171.91	1,747,506.01	-	1,747,506.01	-
50103050	Provident/Welfare Fund Contributions	-	64,448,118.92	2,208,211.70	62,239,907.22	-	62,239,907.22	-
50104030	Terminal Leave Benefits	-	40,472,142.39	54,341.79	40,417,800.60	-	40,417,800.60	-
50104990	Other Personnel Benefits	-	60,000.00	-	60,000.00	-	60,000.00	-
50201010	Travelling Expenses - Local	-	24,298,094.18	176,391.55	24,121,702.63	-	24,121,702.63	-
50201020	Travelling Expenses - Foreign	-	7,299,843.43	713,680.85	6,586,162.58	-	6,586,162.58	-
50202010	Training Expenses	-	24,904,210.74	4,370,181.96	20,534,028.78	-	20,534,028.78	-
50203010	Office Supplies Expenses	-	21,472,828.43	9,599,003.37	11,873,825.06	-	11,873,825.06	-
50203070	Drugs and Medicines Expenses	-	2,360,293.77	-	2,360,293.77	-	2,360,293.77	-
50203080	Medical, Dental and Laboratory Supplies Expenses	-	108,987.70	-	108,987.70	-	108,987.70	-
50203090	Fuel, Oil and Lubricants Expenses	-	13,874,974.35	563,534.66	13,311,439.69	-	13,311,439.69	-
50203190	Electrical Supplies And Materials Expenses	-	2,353,842.94	70,446.00	2,283,396.94	-	2,283,396.94	-
50203210	Semi-Expendable Machinery and Equipment Expenses	-	11,073,600.30	931,304.00	10,142,296.30	-	10,142,296.30	-
50203220	Semi-Expendable Furniture, Fixtures and Books Expenses	-	4,546,147.75	202,705.00	4,343,442.75	-	4,343,442.75	-
50203990	Other Supplies and Materials Expenses	-	406,356,910.23	53,614.55	406,303,295.68	-	406,303,295.68	-
50204010	Water Expenses	-	3,600,752.61	206,196.92	3,394,555.69	-	3,394,555.69	-
50204020	Electricity Expenses	-	37,197,535.74	3,395,484.75	33,802,050.99	-	33,802,050.99	-
50205010	Postage And Courier Services	-	2,702,531.80	11,355.00	2,691,176.80	-	2,691,176.80	-
50205020	Telephone Expenses	-	4,907,604.12	266,777.38	4,640,826.75	-	4,640,826.75	-
50205030	Internet Subscription Expenses	-	12,919,753.28	817,658.23	12,102,095.06	-	12,102,095.06	-
50205040	Cable, Satellite, Telegraph and Radio Expenses	-	3,600.00	-	3,600.00	-	3,600.00	-
50206020	Prizes	-	30,727,596,942.98	7,091,794,076.22	23,635,802,866.76	-	23,635,802,866.76	-
50210010	Confidential Expenses	-	125,040,000.00	100,000,000.00	25,040,000.00	-	100,000,000.00	-
50210030	Extraordinary and Miscellaneous Expenses	-	3,757,315.37	73,391.34	3,683,924.03	-	3,683,924.03	-
50211010	Legal Services	-	10,162,489.85	185,346.88	9,977,142.97	-	9,977,142.97	-
50211020	Auditing Services	-	46,896,445.83	49,383.00	46,847,062.83	-	46,847,062.83	-
50211030	Consultancy Services	-	47,872,854.90	5,911,654.54	41,961,200.36	-	41,961,200.36	-
50211990	Other Professional Services	-	70,165,816.80	1,025,381.80	69,140,435.00	-	69,140,435.00	-
50212020	Janitorial Services	-	9,814,862.55	1,390,764.00	8,424,098.55	-	8,424,098.55	-
50212030	Security Services	-	95,393,459.78	5,252,276.66	90,141,183.12	-	90,141,183.12	-

PHILIPPINE CHARITY SWEEPSTAKES OFFICE  
TRIAL BALANCE  
AS OF DECEMBER 31, 2024

		BEGINNING BALANCE	JANUARY - DECEMBER		PRE-CLOSING	CLOSING ENTRIES		POST CLOSING
GA ACCOUNT CODE	GA ACCOUNT NAME	31-Dec-23	DEBIT	CREDIT	31-Dec-24	DEBIT	CREDIT	31-Dec-24
50213040	Repairs and Maintenance-Buildings and Other Structures	-	74,408.00	3,000.00	71,408.00	-	71,408.00	-
50213050	Repairs and Maintenance-Machinery and Equipment	-	3,046,026.24	45,725.00	3,000,301.24	-	3,000,301.24	-
50213060	Repairs and Maintenance-Transportation Equipment	-	4,180,825.18	84,174.28	4,096,650.90	-	4,096,650.90	-
50213070	Repairs and Maintenance-Furniture and Fixtures	-	15,171.75	-	15,171.75	-	15,171.75	-
50213090	Repairs And Maintenance-Leased Assets Improvements	-	1,791,848.60	20,995.00	1,770,853.60	-	1,770,853.60	-
50213210	Repairs and Maintenance-Semi-Expendable Machinery and Equipment-Communication Equipment	-	21,430.00	-	21,430.00	-	21,430.00	-
50213990	Repairs and Maintenance-Other Property, Plant and Equipment	-	168,697.65	-	168,697.65	-	168,697.65	-
50214120	Charity Expenses	-	8,162,571,374.80	211,530,138.96	7,951,041,235.85	-	7,951,041,235.85	-
50215010	Taxes, Duties and Licenses	-	245,005,502.56	4,712,975.48	240,292,527.08	-	240,292,527.08	-
50215020	Fidelity Bond Premiums	-	2,198,071.47	12,750.00	2,185,321.47	-	2,185,321.47	-
50215030	Insurance Expenses	-	11,202,160.30	34,051.26	11,168,109.04	-	11,168,109.04	-
50215040	Income Tax Expenses	-	1,023,408,787.93	-	1,023,408,787.93	-	1,023,408,787.93	-
50299010	Advertising, Promotional and Marketing Expenses	-	436,016,483.70	78,626,466.78	357,390,016.92	-	357,390,016.92	-
50299020	Printing And Publication Expenses	-	652,911,872.70	480.00	652,911,392.70	-	652,911,392.70	-
50299030	Representation Expenses	-	402,947.04	-	402,947.04	-	402,947.04	-
50299040	Transportation & Delivery Expenses	-	4,560,080.76	28,865.47	4,531,215.29	-	4,531,215.29	-
50299050	Rental/Lease Expenses	-	1,638,718,863.02	1,628,574,360.29	10,144,502.74	-	10,144,502.74	-
50299060	Membership Dues and Contributions to Organizations	-	1,237,737.47	100,000.00	1,137,737.47	-	1,137,737.47	-
50299080	Donations	-	108,517,953.91	750,843.28	107,767,110.63	-	107,767,110.63	-
50299120	Directors and Committee Members' Fees	-	7,835,200.00	-	7,835,200.00	-	7,835,200.00	-
50299130	Lottery Draw Expenses	-	720,383,923.65	562,243.19	719,821,680.46	-	719,821,680.46	-
50299140	Documentary Stamps Expenses	-	12,470,703,342.99	120.00	12,470,703,222.99	-	12,470,703,222.99	-
50299150	Fees And Commission Expenses	-	8,653,096,238.84	62,759,508.61	8,590,336,730.23	-	8,590,336,730.23	-
50299990	Other Maintenance and Operating Expenses	-	547,664,833.80	128,004,485.85	419,660,347.95	-	419,660,347.95	-
50301020	Interest Expenses	-	392,418,260.30	101,135,652.71	291,282,607.59	-	291,282,607.59	-
50301040	Bank Charges	-	1,045,157.19	1,200.00	1,043,957.19	-	1,043,957.19	-
50301990	Other Financial Charges	-	5,825,018.49	-	5,825,018.49	-	5,825,018.49	-
50501010	Depreciation-Investment Property	-	230,094.48	-	230,094.48	-	230,094.48	-
50501040	Depreciation-Buildings	-	1,818,520.55	-	1,818,520.55	-	1,818,520.55	-
50501040	Depreciation-Other Structures	-	300,923.64	-	300,923.64	-	300,923.64	-
50501050	Depreciation-Machinery and Equipment	-	40,120,686.36	4,459,264.07	35,661,422.30	-	35,661,422.30	-
50501060	Depreciation-Transportation Equipment	-	35,887,389.16	656,219.36	35,231,169.80	-	35,231,169.80	-
50501070	Depreciation-Furniture, Fixtures and Books	-	490,687.60	13,796.41	476,891.19	-	476,891.19	-
50501080	Depreciation-Leased Assets, Buildings and Other Structures	-	1,534,224,365.19	353,071,398.34	1,181,152,966.85	-	1,181,152,966.85	-
50501090	Depreciation - Leased Assets Improvements	-	15,183,417.25	53,352.82	15,130,064.43	-	15,130,064.43	-
50501990	Depreciation-Other Property, Plant and Equipment	-	535,208.58	-	535,208.58	-	535,208.58	-
50502010	Amortization-Intangible Assets	-	69,409,091.95	-	69,409,091.95	-	69,409,091.95	-
50504010	Loss on Foreign Exchange (FOREX)	-	24,781,078.56	-	24,781,078.56	-	24,781,078.56	-
50504040	Loss On Sale Of Property, Plant And Equipment	-	858,356.81	-	858,356.81	-	858,356.81	-
50503020	Impairment Loss - Loans and Receivables	-	5,172,847.96	3,493,817.58	1,679,030.38	-	1,679,030.38	-
50503080	Impairment Loss - Investment Property	-	52,012,967.79	-	52,012,967.79	-	52,012,967.79	-
50504990	Other Losses	-	305,564.84	-	305,564.84	-	305,564.84	-
	TOTAL	-	69,697,502,298.94	9,740,242,661.81	59,957,259,637.13	-	59,957,259,637.13	-
	NET INCOME	-	70,733,991,383.55	74,194,633,447.66	(3,460,642,064.11)	63,417,601,701.24	59,957,259,637.13	-
		-	329,939,165,512.01	329,939,165,512.01	-	246,750,022,676.75	246,750,322,676.75	-

PREPARED BY:

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