



**JOHN HAY MANAGEMENT CORPORATION**  
a member of The BCDA Group

**POST-CLOSING TRIAL BALANCE  
AS AT 31 DECEMBER 2017**

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	173,681.42	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	19,197,330.29	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	20,062,237.38	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	145,790.59	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	14,316,583.00	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	401,018.00	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	15.20	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	640,608.94	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,101,842.40	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,207,134.10	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,918,304.44	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	180,466.87	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,836,243.66	
114-10	10105020.8	Time Deposits-Local Currency, OF7.25M	7,273,884.37	
113-3	10211010.1	Investments in Time Deposits-LC, OF15M	15,697,425.68	
114-2	10211010.2	Investments in Time Deposits-LC, OF16M	16,597,885.58	
114-3	10211010.3	Investments in Time Deposits-LC, OF18.5M	18,688,507.27	
117	10211020	Investments in Time Deposits-FC, Ret. Fund	6,661,907.84	
121	10301010	Accounts Receivable	5,196,525.13	
301	10301011	Allowance for Impairment-Accounts Receivable		4,167,749.48
ART	10301010.1	A/R Clearing -Temporary Account	119,013.97	
137	10303050	Due from GCs	356,960.07	
144	10304050	Due from Other Funds	1,857,800.32	
141	10304060	Due from Central Office/Home/Home Office	17,536,740.76	
146	10305010	Receivables-Disallowances/Charges	13,504,692.86	
123	10305020	Due from Officers & Employees	91,631.39	
155	10404010	Office Supplies Inventory	435,589.25	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	279,784.26	
178	19902050	Prepaid Insurance	223,012.75	
IT-G	19902060.1	Input Tax-Goods	1,469,391.45	
IT-S	19902060.2	Input Tax-Services	4,560,098.74	
IT-CG	19902060.3	Input Tax-Capital Goods	87,029.40	
186	19903020	Guaranty Deposits	1,845,531.50	
DOLF	19903990	Other Deposits	5,000,000.00	
192	10299010	Investments in Stocks	132,000.00	
211.1	10501020	Investment Property, Buildings	34,852,811.01	
311.1	10501021	Accumulated Depreciation-Investment Property, Buildings		15,913,457.30
202	10602990	Other Land Improvements	2,101,030.52	
302	10602991	Accumulated Depreciation-Other Land Improvements		451,071.97
211	10604010	Buildings	6,874,338.13	
311	10604011	Accumulated Depreciation- Buildings		5,542,444.53

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215	10604990	Other Structures	2,652,723.19	
315	10604991	Accumulated Depreciation-Other Structures		1,078,344.46
221	10605020	Office Equipment	1,208,577.80	
321	10605021	Accumulated Depreciation-Office Equipment		1,026,933.59
223	10605030	ICT Equipment	7,809,301.93	
323	10605031	Accumulated Depreciation-ICT Equipment		6,199,892.12
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		67,801.67
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		767,432.18
231	10605090	Disaster Response & Rescue Equipment	120,000.00	
331	10605091	Accumulated Depreciation-Disaster Response & Rescue Equipm		116,994.00
234	10605100	Military, Police & Security Equipment	176,900.00	
334	10605101	Accumulated Depreciation-Military, Police & Security Equipme		176,890.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing Equipment		117,679.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical & Scientific Equipment		172,260.00
240	10605990	Other Machinery & Equipment	1,716,681.58	
340	10605991	Accumulated Depreciation-Other Machinery & Equipment		962,140.34
241	10606010	Motor Vehicles	11,979,280.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		8,835,891.55
222	10607010	Furniture & Fixtures	2,477,630.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		2,086,266.14
223.2	10801020	Computer Software	2,624,993.69	
323.2	10801021	Accumulated Amortization-Computer Softwa	-	1,764,854.81
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		16,548,022.73
401.1	20101010.1	Accounts Payable-Accrued Expenses		13,584,572.43
403	20101020	Due to Officers & Employees		314,196.85
412.1	20201010.01	Due to BIR-EWT goods 1%		31,169.40
412.2	20201010.02	Due to BIR-EWT services 2%		72,518.97
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		600.00
412.6.1	20201010.15	Due to BIR-EWT prof./consultant 15%		89,198.46
412.4	20201010.C	Due to BIR-w/tax compensation		320,942.41
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		64,445.63
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		137,323.02
412.3	20201010.P	Due to BIR-Non-VAT services 3%		100,104.42
412.6.2	20201010.D10	Due to BIR-EWT dir.fees<720k 10%		14,800.00
412.6.3	20201010.D15	Due to BIR-EWT dir.fees>720k 15%		6,600.00
FBT	20201010.FB	Due to BIR-FBT (32%)		28,235.29
414	20201030	Due to Pag-IBIG		97,703.00
415	20201040	Due to PhilHealth		12,562.52
417	20201110	Due to SSS		141,077.56
ITR	20201130	Income Tax Payable		3,013,108.18
424	20301050	Due to Other Funds		1,648,277.81
421	20301060	Due to Central/Home/Head Office		4,368,761.72
421.1	20301060.1	Due to Central Office-Revenue Collections		8,002,272.85
421.2	20301060.2	Due to Central Office-Other Funds		139,523.64
TLIAB	20401010	Trust Liabilities		2,087,008.86

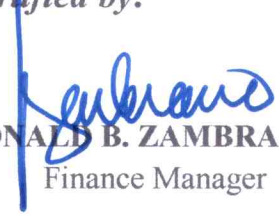
NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
426	20401040	Guaranty/Security Deposits Payable		646,597.64
455.1	20501990	Other Deferred Credits		18,578.06
455	20502010	Unearned Revenue/Income-Investment Property		136,550.00
450	20502990	Other Unearned Revenue/Income		(0.00)
439	29999990	Other Payables		167,371.09
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	203,625,026.92	
			<b>485,054,305.15</b>	<b>485,054,305.15</b>

*Prepared by:*



**JOSEPHINE Q. TECAN**  
Accountant

*Certified by:*



**RONALD B. ZAMBRANO**  
Finance Manager