



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS AT 30 JUNE 2018

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	50,781.52	
104	10101020	Petty Cash	40,000.00	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	59,306,354.44	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	24,828,657.07	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	145,827.38	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	19,345,264.58	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	397,552.57	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	19.32	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	687,425.33	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,106,306.25	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,233,941.83	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,939,545.90	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	181,008.67	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,872,994.98	
113-3	10211010.1	Investments in Time Deposits-LC, OF15M	15,777,220.93	
114-2	10211010.2	Investments in Time Deposits-LC, OF16M	16,682,258.16	
114-3	10211010.3	Investments in Time Deposits-LC, OF18.5M	18,801,884.21	
117	10211020	Investments in Time Deposits-FC, Ret. Fund	7,211,227.80	
121	10301010	Accounts Receivable	9,263,214.09	
301	10301011	Allowance for Impairment-Accounts Receivable		8,233,849.07
ART	10301010.1	A/R Clearing -Temporary Account	125,359.12	
137	10303050	Due from GCs	395,840.07	
141A	10303070	Due from Parent Corporation	13,144,290.38	
144	10304050	Due from Other Funds	1,015,524.84	
146	10305010	Receivables-Disallowances/Charges	13,504,692.86	
123	10305020	Due from Officers & Employees	108,574.98	
155	10404010	Office Supplies Inventory	876,234.60	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	262,845.99	
148.1	19901030	Advances to Special Disbursing Officer	6,500.00	
148	19901040	Advances to Officers & Employees	170,700.00	
181	19902010	Advances to Contractors	981,657.01	
178	19902050	Prepaid Insurance	128,737.82	
IT-G	19902060.1	Input Tax-Goods	1,516,422.61	
IT-S	19902060.2	Input Tax-Services	4,829,241.07	
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	

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211.1	10501020	Investment Property, Buildings	34,852,811.01	
311.1	10501021	Accumulated Depreciation-Investment Property, Buildings		16,415,971.46
202	10602990	Other Land Improvements	2,101,030.52	
302	10602991	Accumulated Depreciation-Other Land Improvements		805,332.29
211	10604010	Buildings	6,874,338.13	
311	10604011	Accumulated Depreciation- Buildings		5,670,574.57
215	10604990	Other Structures	2,652,723.19	
315	10604991	Accumulated Depreciation-Other Structures		1,133,857.78
221	10605020	Office Equipment	1,208,577.80	
321	10605021	Accumulated Depreciation-Office Equipment		1,045,415.36
223	10605030	ICT Equipment	7,809,301.93	
323	10605031	Accumulated Depreciation-ICT Equipment		6,470,150.20
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		70,336.97
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		770,628.98
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		121,909.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	10605990	Other Machinery & Equipment	1,716,681.58	
340	10605991	Accumulated Depreciation-Other Machinery & Equipment		1,020,291.32
241	10606010	Motor Vehicles	9,314,722.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		6,546,871.34
222	10607010	Furniture & Fixtures	2,526,455.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		2,056,614.42
223.2	10801020	Computer Software	2,754,968.89	
323.2	10801021	Accumulated Amortization-Computer Software		1,866,493.67
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		5,977,145.46
401.1	20101010.1	Accounts Payable-Accrued Expenses		10,307,228.10
403	20101020	Due to Officers & Employees		372,183.87
412.1	20201010.01	Due to BIR-EWT goods 1%		2,096.58
412.2	20201010.02	Due to BIR-EWT services 2%		49,422.02
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		29,595.64
412.6.1	20201010.15	Due to BIR-EWT prof./consultant 15%		99,857.59
412.4	20201010.C	Due to BIR-w/tax compensation		13,124.15
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		6,161.42
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		146,917.07
412.3	20201010.P	Due to BIR-Non-VAT services 3%		28,778.73
412.6.2	20201010.D10	Due to BIR-EWT dir.fees<720k 10%		17,500.00
412.6.3	20201010.D15	Due to BIR-EWT dir.fees>720k 15%		7,950.00

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FBT	20201010.FB	Due to BIR-FBT (32%)		10,769.23
ITR	20201130	Income Tax Payable		1,138,481.94
414	20201030	Due to Pag-IBIG		80,349.88
415	20201040	Due to PhilHealth		39,340.89
417	20201110	Due to SSS		137,332.88
421A	20201100	Due to Parent Corporation		63,401,161.09
424	20301050	Due to Other Funds		809,267.96
TLIAB	20401010	Trust Liabilities		1,918,614.67
426	20401040	Guaranty/Security Deposits Payable		1,244,169.78
455.1	20501990	Other Deferred Credits		25,297.25
455	20502010	Unearned Revenue/Income-Investment Property		87,260.00
439	29999990	Other Payables		162,079.77
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	205,732,805.46	
605	40201010	Permit Fees		1,067,760.16
613	40201040	Clearance & Certification Fees		61,525.60
617	40201100	Inspection fees		29,500.00
628.3	40201110	Verification & Authentication Fees		1,980.00
621	40201130	Processing Fees		62,890.00
629	40201140	Fines & Penalties-Service Income		90,646.61
628	40201990	Other Service Income		10,200.00
628.1	40201990.1	Other Service Income-CUSA		3,564,161.67
628.2	40201990.2	Other Service Income-Overtime SEZAD		449,609.17
642	40202050	Rent/Lease Income		1,147,731.17
664	40202210	Interest Income		471,166.27
653	40202340	Management Fees		11,569,738.39
653.1	40202340.1	Management Fees-Rent Income		10,279,271.41
648.1	40202360	Admission Fees		2,976,410.00
648	40202990	Other Business Income		77,950.00
681	40501010	Gain on Foreign Exchange (FOREX)		515,296.63
678	40603990	Miscellaneous Income		17,637.00
701	50101010	Salaries & Wages-Regular	7,709,874.22	
711	50102010	Personnel Economic Relief Allowance (PERA)	319,212.34	
713	50102020	Representation Allowance (RA)	707,463.63	
714	50102030	Transportation Allowance (TA)	612,331.21	
715	50102040	Clothing/Uniform Allowance	216,000.00	
723	50102130	Overtime & Night Pay	216,732.21	
725	50102140	Mid-Year Bonus	1,282,501.69	
719.2	50102990.1	Other Bonuses & Allowances-Rice Subsidy	576,000.00	
731	50103010	Retirement & Life Insurance Premiums	351,140.00	
732	50103020	Pag-IBIG Contributions	31,650.00	
733	50103030	PhilHealth Contributions	98,817.89	
734	50103040	Employees Compensation Insurance Premium	8,250.00	
749.1	50104990.1	Other Personnel Benefits-Bus. Dev. & Other	163,076.92	
751	50201010	Traveling Expenses-Local	667,630.66	

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753	50202010	Training Expenses	412,285.36	
755	50203010	Office Supplies Expenses	293,633.35	
756	50203020	Accountable Forms Expenses	15,100.00	
761	50203090	Fuel, Oil & Lubricants Expenses	398,997.42	
726	50203210	Semi-Expendable Machinery & Equipment E	42,670.00	
726.1	50203220	Semi-Expendable Furniture, Fixtures & Books	1,300.00	
765	50203990	Other Supplies & Materials Expenses	142,107.55	
766	50204010	Water Expenses	32,266.85	
767	50204020	Electricity Expenses	13,828.07	
771	50205010	Postage & Courier Services	8,724.00	
773	50205020M	Telephone Expenses-Mobile	250,109.87	
772	50205020L	Telephone Expenses-Landline	38,624.31	
774	50205030	Internet Subscription Expenses	208,658.97	
884	50210030	Extraordinary & Miscellaneous Expenses	47,391.05	
791	50211010	Legal Services	65,220.00	
792	50211020	Auditing Services	28,910.25	
799	50211990	Other Professional Services	1,212,773.91	
796	50212020	Janitorial Services	134,648.70	
797	50212030	Security Services	421,844.62	
795	50212990	Other General Services	104,039.49	
815.1	50213040.1	R&M-Buildings & Other Structures (Material	4,693.75	
821.1	50213050.102	R&M-M&E Office Equipment (Materials)	27,713.21	
841.1	50213060.1	R&M-Transportation Equipment (Materials)	108,671.94	
841.2	50213060.2	R&M-Transportation Equipment (Labor)	12,283.56	
891	50215010	Taxes, Duties & Licenses	66,480.30	
893	50215030	Insurance Expenses	122,002.39	
780	50299010	Advertising, Promotional & Marketing Expen	134,018.61	
781	50299020	Printing & Publication Expenses	92,634.19	
783	50299030	Representation Expenses	319,314.76	
786	50299070	Subscription Expenses	12,206.26	
773EO	50299120C	BOD Communication Allowance-EO	61,892.17	
751bc	50299120PC	BOD Per diem-Chairman	66,000.00	
751bcom	50299120PCM	BOD Per diem-Committee Meetings	540,000.00	
751bs	50299120PCS	BOD Per diem-Corporate Secretary	35,000.00	
751bm	50299120PM	BOD Per diem-Members	585,000.00	
783EO	50299120RA	BOD Representation Allowance-EO	249,973.40	
783b	50299120RE	BOD Representation Expenses	354,525.04	
751EO	50299120TA	BOD Transportation Allowance-EO	196,738.24	
751b	50299120TE	BOD Travel Expenses	307,505.17	
753b	50299120Tr	BOD Training Expenses	467,354.68	
969	50299990	Other Maintenance & Operating Expenses	24,000.00	
969QMS	50299990Q	OMOE-Quality Management System (QMS)	311,850.36	
969CSR	50299990CSR	OMOE-Corporate Social Responsibility	87,694.00	
969GAD	50299990GAD	OMOE-Gender & Development	552,020.58	
969CUSA2	50299990C2	OMOE-CUSA Environment/Sanitary Service	302,773.35	
969CUSA4	50299990C4	OMOE-CUSA Other Supplies	85,625.00	

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969CUSA5	50299990C5	OMOE-CUSA Other Professional Services	99,875.89	
969GF1	50299990G1	OMOE-GF Overtime & Night Pay-SEZAD	76,199.17	
969GF4	50299990G4	OMOE-GF Water Expenses	94,177.09	
969GF5	50299990G5	OMOE-GF Electricity Expenses	69,929.80	
969GF6	50299990G6	OMOE-GF Environment/Sanitary Services	25,000.00	
969GF7	50299990G7	OMOE-GF Janitorial Services	153,244.91	
969GF8	50299990G8	OMOE-GF Other Professional Services	79,167.46	
969GF11	50299990G11	OMOE-GF Representation Expenses	100,000.00	
969GF12	50299990G12	OMOE-GF Repairs & Maintenance, Building	7,102.68	
969GF14	50299990G14	OMOE-GF General Services	2,870.00	
969AT1	50299990A1	OMOE-AT Office Supplies Expenses	360.00	
911	50501010	Depreciation-Investment Property	502,514.16	
902	50501020	Depreciation-Land Improvements	38,215.16	
915	50501040	Depreciation-Buildings & Other Structures	183,643.36	
921	50501050.2	Depreciation-M&E Office Equipment	18,481.77	
923	50501050.3	Depreciation-M&E ICT Equipment	240,198.08	
927	50501050.4	Depreciation-M&E Agricultural & forestry E	2,535.30	
929	50501050.7	Depreciation-M&E Communication Equipme	3,196.80	
923.1	50501050.12	Depreciation-M&E Printing Equipment	4,230.00	
936	50501050.14	Depreciation-M&E Technical & Scientific E	15,660.00	
940	50501050.99	Depreciation-M&E Other Machinery & Equi	58,150.98	
941	50501060	Depreciation-Transportation Equipment	244,329.72	
922	50501070F	Depreciation-Furniture & Fixtures	38,045.28	
951	50502010	Amortization-Intangible Assets	101,638.86	
901	50503020	Impairment Loss-Loans & Receivables	20,857.69	
681.1	50504010	Loss on Foreign Exchange (FOREX)	32,626.89	
682.1	50504040	Loss on Sale of Property, Plant & Equipment	5,226.07	
891.1	50215040	Income Tax Expenses	2,483,892.79	
			555,545,479.70	555,545,479.70

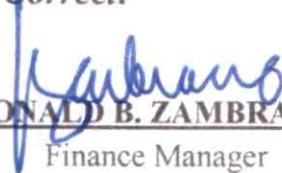
Prepared By



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Accountant

Certified Correct:



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