



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS OF 31 MARCH 2014


ACCOUNT CODE	ACCOUNT CODE	ACCOUNT NAME	DEBIT	CREDIT
102	11102500	Cash collecting officer	31,507.73	
104	11104500	Petty cash fund	60,000.00	
106	11104550	Payroll fund	-	
111-1	11107501	Cash in Bank-LCCA - OPEX	66,133,473.38	
111-2	11107505	Cash in Bank-LCCA - GF	3,383,939.69	
111-3	11107510	Cash in Bank-LCCA - SBF	597,026.99	
111-4	11107515	Cash in Bank-LCCA - IHG	3,945,567.68	
111-5	11107520	Cash in Bank-LCCA - RETFUND	176,279.79	
111-6	11107525	Cash in Bank-LCCA - AAT	387,576.93	
113	11107530	Cash in Bank-LCTD - GF	1,068,766.45	
113-1	11107531	Cash in Bank-LCTD - GF6M	6,013,116.12	
113-2	11107532	Cash in Bank-LCTD - OF20M	20,043,720.44	
114	11107535	Cash in Bank-LC Time Deposit - VB	15,090,601.08	
116	11108501	Cash in Bank-Foreign Currency, SA - PEZA	45,976.91	
117	11108505	Cash in Bank-Foreign Currency, Time Dep. F	6,444,279.42	
121	12111500	Accounts receivable	16,198,408.07	
ART	12118500	A/R clearing - tempo acct	581.40	
137	12124500	Due from GOCC	168,100.00	
141	12126500	Due from BCDA	10,570,179.80	
145	12126510	Due from BCDA subsidiaries & Affiliates	16,000.00	
148	12134500	Advances to officers and employees	36,400.00	
123	12135500	Due from officers and employees	87,388.95	
146	12136500	Disallowances/charges	12,240,730.84	
144	12149500	Due from Other Funds	184,522.51	
301	12301500	Allowance for doubtful accounts		7,541,707.63
155	13151500	Office supplies inventory	1,043,012.22	
165	13166500	Other inventory	166,045.31	
168	13166550	Construction Materials Inventory	5,866,050.09	
178	14172500	Prepaid insurance	65,939.04	
PIT	14174500	Prepaid income tax	9,283.12	
186	14177500	Guaranty deposits	836,724.85	
185	14178500	Other prepayments and deposits	43,122.50	
IT-G	14181501	Input tax - Goods	658,031.19	
IT-S	14181502	Input tax - Services	1,546,258.93	
192	15297510	Investment in PILTEL	132,000.00	
202	17202600	Land improvements	1,343,540.71	
211	17204500	Building and structures	22,168,346.11	
311	17304500	Accum.depr'n.-building&structures		7,004,348.21
215	17204510	Other structures	17,016,496.93	
315	17304510	Accum.depr'n.-other structures		10,484,276.50

ACCOUNT CODE	ACCOUNT CODE	ACCOUNT NAME	DEBIT	CREDIT
221	17207500	Office equipment	2,047,768.56	
321	17307500	Accum.depr'n.-office equipment		1,483,764.39
223	17207510	IT equipment	9,242,147.25	
323	17307510	Accum. Depr'n- IT equipment		6,640,760.55
241	17214500	Land transport equipment	13,714,972.68	
341	17314500	Accum.depr'n.-land transport		9,011,161.66
240	17225500	Other machinery and equipment	808,073.58	
340	17325500	Accum.depr'n.-other machinery&equip		756,262.44
229	17225510	Communication Equipment	1,079,070.40	
329	17325510	Accum.depr'n.-Communication Equipment		1,017,431.39
231	17225520	Firefighting Equipment	1,047,862.00	
331	17325520	Accum.depr'n.-Firefighting Equipment		953,032.67
233	17225530	Medical, Dental & Laboratory Equipment	11,632.00	
333	17325530	Accum.depr'n.-Medical, Dental & Laboratory Equipment		11,624.00
234	17225540	Military & Police Equipment	176,900.00	
334	17325540	Accum.depr'n.-Military & Police Equipment		176,890.00
226	17225590	Machineries for Operations	1,197,194.61	
326	17325580	Accum.depr'n.-Machineries for Operations		284,097.30
222	17226500	Furnitures & fixtures	4,778,851.81	
322	17326500	Accum.depr'n.-furnitures&fixtures		4,153,494.65
224	17227500	Books	11,294.00	
	17327500	Accumulated depreciation-books		164.96
264	17242510	Construction in Progress - Agency Assets	1,723,985.47	
IA	18261500	Intangible assets	1,268,071.72	
	18361500	Accum.depr'n.-intangible assets		1,118,821.72
290	18279500	Other assets	11,283,256.28	
401	21401500	Accounts payables		8,603,011.48
401.1	21401550	Accrued expenses		1,954,691.44
412.1	22412501	Due to NGAS-EWT goods 1%		4,919.90
412.2	22412502	Due to NGAS-EWT services 2%		4,942.80
412.6	22412503	Due to NGAS-EWT prof./consultant 10%		600.00
412.4	22412506	Due to NGAS-w/tax compensation		48,389.75
412.5.1	22412507	Due to NGAS-EVAT goods 5%		12,327.89
412.5.2	22412508	Due to NGAS-EVAT services 5%		9,088.57
412.3	22412509	Due to NGAS-Non-VAT services 3%		9,504.07
412.6.2	22412514	Due to NGAS-EWT dir.fees<720k 10%		47,450.00
412.6.3	22412515	Due to NGAS-EWT dir.fees>720k 15%		3,450.00
ITR	22412516	Due to NGAS-income tax payable		1,325,861.09
417	22413501	Due to SSS		103,939.83
415	22413502	Due to PhilHealth		25,050.00
414	22413503	Due to PAGIBIG		42,821.68
414	22413510	Payroll deductions-gov't.remittances		66,417.73
421	23420500	Due to BCDA		4,366,561.72
421.1	23420510	Due to BCDA-Revenue Collections		2,712,989.39
	23420520	Due to BCDA-Other Funds		60,581,312.90
424	22422500	Due to Other Funds		1,931,962.98
403	24423500	Due to officers and employees		247,534.23
427	24424510	Performance/Bidders/Bail Bonds Payable		319,343.51

ACCOUNT CODE	ACCOUNT CODE	ACCOUNT NAME	DEBIT	CREDIT
439	24429500	Other payables		139,370.89
426	24429510	Guaranty Deposits Payable (Retention Payable)		245,261.94
455	26459500	Other deferred credits		1,154,037.82
502	31473500	Capital stock		120,000,000.00
510	32481500	Retained earnings	252,963,158.60	
684	32481501	Retained earnings-Prior Years Adjustment		16,953.45
504A	33400500	Deposit for Future Stock Subscription		263,814,078.97
648.1	47505311	Other Business Income-CUSA		582,672.00
653	47505900	Estate Management Fee (for offsetting)		6,740,548.10
701	51701500	Salaries and wages	2,817,979.24	
711	51707500	Personnel economic relief allowance	134,806.52	
713	51710500	Representation allowance	251,650.00	
714	51711500	Transportation allowance	220,059.09	
715	51712500	Clothing and uniform allowance	176,000.00	
719	51719500	Other bonus and allowances	21,018.15	
723	51719502	Overtime	106,138.87	
731	51721500	Life and retirement insurance contributions	154,592.50	
732	51722500	PAG-IBIG contributions	20,787.50	
733	51723500	PHILHEALTH contributions	28,100.00	
734	51724500	ECC contributions	3,530.00	
755	52751500	Office supplies expense	246,961.77	
765	52751510	Other Supplies Expenses	73,718.59	
756	52751520	Accountable Forms Expense	5,000.00	
761	52757500	Fuel, oil and lubricant expense	172,290.26	
751	52766501	Local Travel expenses	329,547.93	
752	52766502	Foreign Travel expenses	146,133.18	
753	52767501	Training expenses	44,815.16	
766	52768500	Water expense	17,100.31	
771	52772500	Postage and deliveries	1,362.50	
772	52773500	Telephone expense-landline	22,724.87	
773	52774500	Telephone expense-mobile	53,627.69	
774	52775500	Internet expense	8,758.48	
781	52777500	Printing expense	23,384.43	
780	52778500	Advertising, promotional and promotional ex	20,993.84	
891	52779500	Taxes, duties and licenses	17,111.24	
893	52781500	Insurance/reinsurance premium	32,141.70	
783	52782500	Representation expense	102,264.28	
778	52796500	Membership and contribution	1,100.00	
841.1	52814501	R&M-land transport_Materials	68,077.73	
841.2	52814502	R&M-land transport_Labor	17,491.07	
791	52842500	Legal services	20,487.50	
793	52844500	Consultancy expense	1,025.89	
799	52849600	Other professional services	66,484.40	
795	52845501	General expense	157,696.59	
797	52846500	Security services	129,943.60	
783b	52849410	Representation allowance-BOD	36,172.49	
713b	52849411	Representation allow-BOD_EO24	26,352.82	

ACCOUNT CODE	ACCOUNT CODE	ACCOUNT NAME	DEBIT	CREDIT
714b	52849420	Transportation allowance-BOD_EO24	71,890.92	
751a	52849421	Travel allowance-BOD	128,393.16	
772b	52849430	Communication expense-BOD_EO24	11,696.42	
751.b.1	52849441	Per diem-BOD_Chairman	24,000.00	
751.b.2	52849442	Per diem-BOD_Members	285,000.00	
751.b.3	52849443	Per diem-BOD_Committee meetings	144,000.00	
751.b.5	52849445	Performance Based Bonus-BOD	314,000.00	
901	52901500	Doubtful account expense	2,543,592.56	
911	52904500	Depreciation-buildings and structures	184,807.74	
915	52904510	Depreciation-Other structures	167,400.30	
921	52907500	Depreciation-office equipment	42,705.09	
923	52907510	Depreciation-IT equipment	179,898.15	
941	52914500	Depreciation-land transport equipment	167,120.79	
940	52925500	Depreciation-other machinery and equipmen	3,165.09	
929	52925510	Depreciation-Communication Equipment	3,937.50	
931	52925520	Depreciation-Firefighting Equipment	4,121.37	
926	52925580	Depreciation-Machineries for Operations	31,243.77	
922	52926500	Depreciation-furniture and fixtures	67,899.52	
924	52927500	Depreciation-books	70.70	
D-LVA	52928500	Depreciation-low value assets	461,706.32	
951	52931500	Amortization-intangible assets	114,999.99	
969	52989500	Other MOOE	53,613.44	
664	45612500	Interest Income		120,356.57
681	48621501	Gain on foreign exchange		154,691.56
681.1	48621502	Loss on foreign exchange	71,453.18	
971	53991500	Bank charges	600.00	
			526,027,980.33	526,027,980.33

Certified Correct:


JOSEPHINE Q. TECAN
Accountant


MIRIAM M. MOSUELA
Finance Manager