



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE

AS OF SEPTEMBER 30, 2014

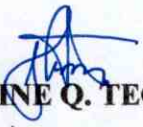
ACCO UNT	ACCOU NT CODE	ACCOUNT NAME	DEBIT	CREDIT
102	11102500	Cash collecting officer	19,469.38	
104	11104500	Petty cash fund	60,000.00	
111-1	11107501	Cash in Bank-LCCA - OPEX	11,562,499.62	
111-2	11107505	Cash in Bank-LCCA - GF	479,951.61	
111-3	11107510	Cash in Bank-LCCA - SBF	931,555.07	
111-4	11107515	Cash in Bank-LCCA - IHG	1,521,749.18	
113	11107530	Cash in Bank-LCTD - GF	1,073,167.80	
113-1	11107531	Cash in Bank-LCTD - GF6M	6,037,260.95	
113-2	11107532	Cash in Bank-LCTD - OF20M	20,124,203.25	
113-3	11107533	Cash in Bank-LCTD - GF15M	15,114,923.46	
114-2	11107537	Cash in Bank-LCTD - OF16M.b	16,000,000.00	
114-3	11107538	Cash in Bank-LC Time Deposits - OF8M	8,000,000.00	
114-4	11107539	Cash in Bank-LC Time Deposits - GF5.5M	5,500,000.00	
114-5	11107540	Cash in Bank-LC Time Deposits - IHG4.78M	4,780,157.73	
114-6	11107541	Cash in Bank-LC Time Deposits - Ret. Fund	176,368.91	
114-7	11107542	Cash in Bank-LC Time Deposits - AAT	390,818.93	
116	11108501	Cash in Bank-Foreign Currency, SA - PEZA	574,589.94	
117	11108505	Cash in Bank-FC, Time Dep. RETFUND	6,454,883.69	
121	12111500	Accounts receivable	16,194,420.06	
ART	12118500	A/R clearing - tempo acct	1,914.00	
137	12124500	Due from GOCC	207,100.00	
141	12126500	Due from BCDA	21,662,217.77	
145	12126510	Due from BCDA subsidiaries & Affiliates	16,000.00	
148	12134500	Advances to officers and employees	79,576.50	
123	12135500	Due from officers and employees	87,033.62	
146	12136500	Disallowances/charges	12,240,730.84	
144	12149500	Due from Other Funds	184,522.51	
301	12301500	Allowance for doubtful accounts		7,564,701.40
155	13151500	Office supplies inventory	1,072,990.54	
165	13166500	Other inventory	152,417.14	
168	13166550	Construction Materials Inventory	5,866,050.09	
178	14172500	Prepaid insurance	49,457.48	
PIT	14174500	Prepaid income tax	28,362.21	
186	14177500	Guaranty deposits	2,748,742.93	
185	14178500	Other prepayments and deposits	48,155.82	
IT-G	14181501	Input tax - Goods	735,923.66	
IT-S	14181502	Input tax - Services	1,844,567.54	
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		7,373,963.69
215	17204510	Other structures	17,016,496.93	
315	17304510	Accum.depr'n.-other structures		10,819,077.10

ACCO UNT	ACCOUNT T CODE	ACCOUNT NAME	DEBIT	CREDIT
221	17207500	Office equipment	2,047,768.56	
321	17307500	Accum.depr'n.-office equipment		1,539,637.83
223	17207510	IT equipment	9,242,147.25	
323	17307510	Accum. Depr'n- IT equipment		6,990,312.59
241	17214500	Land transport equipment	14,333,010.08	
341	17314500	Accum.depr'n.-land transport		9,805,938.73
240	17225500	Other machinery and equipment	808,073.58	
340	17325500	Accum.depr'n.-other machinery&equip		763,304.41
229	17225510	Communication Equipment	1,079,070.40	
329	17325510	Accum.depr'n.-Communication Equipment		1,025,306.39
231	17225520	Firefighting Equipment	1,047,862.00	
331	17325520	Accum.depr'n.-Firefighting Equipment		961,275.41
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		346,584.84
222	17226500	Furnitures & fixtures	4,778,851.81	
322	17326500	Accum.depr'n.-furnitures&fixtures		4,286,160.63
224	17227500	Books	11,294.00	
	17327500	Accumulated depreciation-books		306.36
LVA	17228500	Low value assets	1,040.00	
264	17242510	Construction in Progress - Agency Assets	1,832,836.43	
IA	18261500	Intangible assets	1,268,071.72	
	18361500	Accum.depr'n.-intangible assets		1,218,321.69
290	18279500	Other assets	11,283,256.28	
401	21401500	Accounts payables		8,603,011.48
401.1	21401550	Accrued expenses		1,427,283.84
412.1	22412501	Due to NGAS-EWT goods 1%		2,618.24
412.2	22412502	Due to NGAS-EWT services 2%		11,571.07
412.6	22412503	Due to NGAS-EWT prof./consultant 10%		600.00
412.4	22412506	Due to NGAS-w/tax compensation		74,091.50
412.5.1	22412507	Due to NGAS-EVAT goods 5%		11,791.05
412.5.2	22412508	Due to NGAS-EVAT services 5%		27,781.45
412.3	22412509	Due to NGAS-Non-VAT services 3%		2,934.06
412.6.2	22412514	Due to NGAS-EWT dir fees<720k 10%		14,150.00
412.6.3	22412515	Due to NGAS-EWT dir fees>720k 15%		2,100.00
	22412516	Due to NGAS-income tax payable		0.09
FBT	22412518	Due to BIR - Fringe Benefit Tax (32%)		197,646.96
417	22413501	Due to SSS		114,907.47
415	22413502	Due to PhilHealth		27,300.00
414	22413503	Due to PAGIBIG		45,702.56
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		6,904,151.29
421.2	23420520	Due to BCDA-Other Funds		20,970,465.25
424	22422500	Due to Other Funds		1,931,962.98
403	24423500	Due to officers and employees		238,774.16
427	24424510	Performance/Bidders/Bail Bonds Payable		609,169.20

ACCO UNT	ACCOU NT CODE	ACCOUNT NAME	DEBIT	CREDIT
439	24429500	Other payables		139,370.89
426	24429510	Guaranty Deposits Payable (Retention Payable)		223,050.00
455	26459500	Other deferred credits		1,218,718.22
502	31473500	Capital stock		120,000,000.00
510	32481500	Retained earnings	252,963,158.60	
684	32481501	Retained earnings-Prior Years Adjustment		32,601.15
504A	33400500	Deposit for Future Stock Subscription		263,814,078.97
648.1	47505311	Other Business Income-CUSA		1,595,005.20
628	47505500	Other Service Income		366,806.19
653	47505900	Estate Management Fee		50,911,395.75
701	51701500	Salaries and wages	8,868,616.53	
711	51707500	Personnel economic relief allowance	416,553.42	
713	51710500	Representation allowance	889,450.00	
714	51711500	Transportation allowance	792,563.17	
715	51712500	Clothing and uniform allowance	184,000.00	
724	51714500	13th Month Pay (Year-end Bonus) (DBM Circ	112,500.00	
725	51714510	Cash Gift (DBM Circ. No. 2010-1)	470,533.47	
719	51719500	Other bonus and allowances	245,000.00	
723	51719502	Overtime	427,448.56	
719.2	51719504	Other bonus and allowances- Rice Subsidy	768,600.00	
723.1	51719517	Overtime - Other Business Income	200,564.86	
731	51721500	Life and retirement insurance contributions	452,054.90	
732	51722500	PAG-IBIG contributions	42,200.00	
733	51723500	PHILHEALTH contributions	102,525.00	
734	51724500	ECC contributions	10,390.00	
VL&SL	51737500	Other Personnel Benefits-Vacation and sick le	344,356.29	
749	51749502	Other Personnel Benefits-Maternity Benefits	106,625.25	
749.1	51749503	Other Personnel Benefits-Bus. Dev. & Other A	420,000.00	
755	52751500	Office supplies expense	1,107,524.89	
765	52751510	Other Supplies Expenses	263,668.61	
756	52751520	Accountable Forms Expense	13,250.00	
761	52757500	Fuel, oil and lubricant expense	733,609.88	
751	52766501	Local Travel expenses	1,101,204.19	
752	52766502	Foreign Travel expenses	146,133.18	
753	52767501	Training expenses	321,190.94	
766	52768500	Water expense	83,016.94	
767	52769500	Electricity expense	1,120.44	
771	52772500	Postage and deliveries	14,397.23	
772	52773500	Telephone expense-landline	144,203.61	
773	52774500	Telephone expense-mobile	266,816.74	
774	52775500	Internet expense	38,254.89	
781	52777500	Printing expense	136,578.53	
780	52778500	Advertising, promotional and promotional exp	115,615.48	
891	52779500	Taxes, duties and licenses	262,171.74	
892	52779590	Fidelity Bond Premiums	3,375.00	
893	52781500	Insurance/reinsurance premium	91,090.82	
783	52782500	Representation expense	729,384.29	
782	52786500	Rent/lease expense	1,500.00	
778	52796500	Membership and contribution	1,100.00	
815.1	52804511	R&M-other structures Materials	6,212.64	

ACCO UNT	ACCOU NT CODE	ACCOUNT NAME	DEBIT	CREDIT
815.2	52804512	R&M-other structures Labor	416,896.49	
821.1	52807501	R&M-office equipment Materials	3,000.00	
821.2	52807502	R&M-office equipment Labor	6,120.00	
823.1	52808501	R&M-IT equipment Materials	1,514.00	
823.2	52808502	R&M-IT equipment Labor	7,800.00	
841.1	52814501	R&M-land transport Materials	299,574.09	
841.2	52814502	R&M-land transport Labor	91,424.00	
826.1	52825581	R&M-Machineries for Operations Materials	9,955.36	
826.2	52825582	R&M-Machineries for Operations Labor	21,428.57	
791	52842500	Legal services	222,672.22	
792	52843500	Auditing services	3,887.00	
799	52849600	Other professional services	442,499.20	
794	52849610	Other prof - Environment/Sanitary Services	62,825.22	
795	52845501	General expense	646,520.54	
796	52845502	Janitorial expense	149,285.77	
797	52846500	Security services	979,638.80	
783b	52849410	Representation allowance-BOD	300,131.65	
713b	52849411	Representation allow-BOD EO24	159,277.98	
714b	52849420	Transportation allowance-BOD EO24	374,296.20	
751a	52849421	Travel allowance-BOD	555,309.71	
772b	52849430	Communication expense-BOD EO24	83,812.89	
751.b.1	52849441	Per diem-BOD Chairman	90,000.00	
751.b.2	52849442	Per diem-BOD Members	835,000.00	
751.b.3	52849443	Per diem-BOD Committee meetings	543,000.00	
901	52901500	Doubtful account expense	2,566,586.33	
911	52904500	Depreciation-buildings and structures	554,423.22	
915	52904510	Depreciation-Other structures	502,200.90	
921	52907500	Depreciation-office equipment	98,578.53	
923	52907510	Depreciation-IT equipment	529,450.19	
941	52914500	Depreciation-land transport equipment	343,862.46	
940	52925500	Depreciation-other machinery and equipment	10,207.06	
929	52925510	Depreciation-Communication Equipment	11,812.50	
931	52925520	Depreciation-Firefighting Equipment	12,364.11	
926	52925580	Depreciation-Machineries for Operations	93,731.31	
922	52926500	Depreciation-furniture and fixtures	200,565.50	
924	52927500	Depreciation-books	212.10	
D-LVA	52928500	Depreciation-low value assets	520,398.92	
951	52931500	Amortization-intangible assets	214,499.96	
969	52989500	Other MOOE	88,678.91	
664	45612500	Interest Income		338,536.24
681	48621501	Gain on foreign exchange		376,558.87
681.1	48621502	Loss on foreign exchange	297,290.68	
971	53991500	Bank charges	51.50	
			537,550,518.65	537,550,518.65

Certified Correct:


JOSEPHINE Q. TECAN
Accountant


MIRIAM M. MOSUELA
Finance Manager