

Republic of the Philippines
Office of the President

JHMC

JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS AT 30 SEPTEMBER 2018

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	10101010	Cash-Collecting Officer	13,171.87	
104	10101020	Petty Cash	40,000.00	
111-1	10102020.1	Cash in Bank-LCCA-OPEX	34,735,929.11	
111-2	10102020.2	Cash in Bank-LCCA-Generated Fund	26,433,706.00	
111-3	10102020.3	Cash in Bank-LCCA-Scout Barrio Fund	171,860.03	
111-4	10102020.4	Cash in Bank-LCCA-IHG Fund	24,881,637.76	
111-6	10102020.6	Cash in Bank-LCCA-Adopt-A-Tree-Fund	422,636.28	
111-7	10102020.7	Cash in Bank-LCCA-HDMF Remittance	19.63	
116	10103030	Cash in Bank-FC-Savings Account, PEZA	1,334,510.04	
113	10105020.1	Time Deposits-Local Currency, LBP GF1M	1,108,544.96	
113-1	10105020.2	Time Deposits-Local Currency, GF6M	6,246,556.74	
114-5	10105020.3	Time Deposits-Local Currency, IHG4.78M	4,949,761.32	
114-6	10105020.4	Time Deposits-Local Currency, Ret. Fund	181,280.18	
114-8	10105020.6	Time Deposits-Local Currency, OF7.7M	7,888,926.66	
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	7,309,448.81	
121	10301010	Accounts Receivable	9,428,167.35	
301	10301011	Allowance for Impairment-Accounts Receivable		8,118,753.20
ART	10301010.1	A/R Clearing -Temporary Account	200.00	
137	10303050	Due from GCs	241,173.40	
141A	10303070	Due from Parent Corporation	23,339,858.46	
144	10304050	Due from Other Funds	909,706.75	
146	10305010	Receivables-Disallowances/Charges	13,504,692.86	
123	10305020	Due from Officers & Employees	362,089.08	
155	10404010	Office Supplies Inventory	778,034.74	
168	10404130	Construction Materials Inventory	5,851,280.09	
165	10404990	Other Supplies & Materials Inventory	214,079.15	
148.1	19901030	Advances to Special Disbursing Officer	4,750.00	
148	19901040	Advances to Officers & Employees	321,572.12	
181	19902010	Advances to Contractors	738,174.37	
178	19902050	Prepaid Insurance	94,969.26	
IT-G	19902060.1	Input Tax-Goods	1,579,783.29	
IT-S	19902060.2	Input Tax-Services	5,009,629.19	
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		16,667,228.54
202	10602990	Other Land Improvements	2,101,030.52	

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302	10602991	Accumulated Depreciation-Other Land Improvements		824,439.89
211	10604010	Buildings	6,874,338.13	
311	10604011	Accumulated Depreciation- Buildings		5,734,639.59
215	10604990	Other Structures	2,652,723.19	
315	10604991	Accumulated Depreciation-Other Structures		1,161,614.44
221	10605020	Office Equipment	1,208,577.80	
321	10605021	Accumulated Depreciation-Office Equipment		1,054,036.37
223	10605030	ICT Equipment	7,809,301.93	
323	10605031	Accumulated Depreciation-ICT Equipment		6,570,158.74
227	10605040	Agricultural & Forestry Equipment	97,300.00	
327	10605041	Accumulated Depreciation-Agricultural & Forestry Equipment		71,604.62
229	10605070	Communication Equipment	807,335.29	
329	10605071	Accumulated Depreciation-Communication Equipment		772,227.38
231	10605090	Disaster Response & Rescue Equipment	120,000.00	
331	10605091	Accumulated Depreciation-Disaster Response & Rescue Equipment		116,994.00
234	10605100	Military,Police & Security Equipment	176,900.00	
334	10605101	Accumulated Depreciation-Military, Police & Security Equipment		176,890.00
223.1	10605120	Printing Equipment	191,495.00	
323.1	10605121	Accumulated Depreciation-Printing Equipment		124,024.50
236	10605140	Technical & Scientific Equipment	208,800.00	
336	10605141	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	10605990	Other Machinery & Equipment	1,861,681.58	
340	10605991	Accumulated Depreciation-Other Machinery & Equipment		1,051,541.81
241	10606010	Motor Vehicles	9,314,722.38	
341	10606011	Accumulated Depreciation-Motor Vehicles		6,669,036.20
222	10607010	Furniture & Fixtures	2,526,455.46	
322	10607011	Accumulated Depreciation-Furniture & Fixtures		2,071,242.72
223.2	10801020	Computer Software	2,754,968.89	
323.2	10801021	Accumulated Amortization-Computer Software		1,949,806.91
290	19999990	Other Assets	6,882,130.28	
401	20101010	Accounts Payable		5,965,250.93
401.1	20101010.1	Accounts Payable-Accrued Expenses		10,307,228.10
403	20101020	Due to Officers & Employees		351,930.23
412.1	20201010.01	Due to BIR-EWT goods 1%		986.85
412.2	20201010.02	Due to BIR-EWT services 2%		51,028.72
412.6	20201010.10	Due to BIR-EWT prof./consultant 10%		960.00
412.6.1	20201010.15	Due to BIR-EWT prof./consultant 15%		9,376.27
412.4	20201010.C	Due to BIR-w/tax compensation		277,338.36
412.5.1	20201010.VG	Due to BIR-EVAT goods 5%		1,868.23
412.5.2	20201010.VS	Due to BIR-EVAT services 5%		114,650.90
412.3	20201010.P	Due to BIR-Non-VAT services 3%		15,982.35
412.6.2	20201010.D10	Due to BIR-EWT dir.fees<720k 10%		6,200.00
412.6.3	20201010.D15	Due to BIR-EWT dir.fees>720k 15%		5,100.00
412.6.4	20201010.D5	Due to BIR-EWT dir.fees<720k 5%		500.00
ITR	20201130	Income Tax Payable		868,508.59
414	20201030	Due to Pag-IBIG		109,673.18
415	20201040	Due to PhilHealth		60,267.33
417	20201110	Due to SSS		148,137.08
421A	20201100	Due to Parent Corporation		54,846,070.25

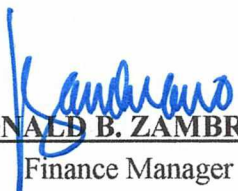
NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
424	20301050	Due to Other Funds		703,449.87
TLIAB	20401010	Trust Liabilities		1,943,614.67
426	20401040	Guaranty/Security Deposits Payable		884,877.35
Cust Dep	20401050	Customers' Deposits Payable		135,224.00
455.1	20501990	Other Deferred Credits		25,297.25
455	20502010	Unearned Revenue/Income-Investment Property		129,860.00
439	29999990	Other Payables		162,079.97
502	30801010	Share Capital		383,814,000.00
502A	30801020	Share Premium		78.97
510	30701010	Retained Earnings/(Deficit)	205,638,567.28	
605	40201010	Permit Fees		1,408,063.28
613	40201040	Clearance & Certification Fees		69,241.60
617	40201100	Inspection fees		35,000.00
628.3	40201110	Verification & Authentication Fees		2,412.00
621	40201130	Processing Fees		92,440.00
629	40201140	Fines & Penalties-Service Income		94,746.61
628	40201990	Other Service Income		12,480.00
628.1	40201990.1	Other Service Income-CUSA		5,520,321.11
628.2	40201990.2	Other Service Income-Overtime SEZAD		604,134.04
642	40202050	Rent/Lease Income		1,433,250.67
664	40202210	Interest Income		527,808.55
653	40202340	Management Fees		41,384,818.69
653.1	40202340.1	Management Fees-Rent Income		14,285,567.87
648.1	40202360	Admission Fees		3,733,738.00
648	40202990	Other Business Income		112,950.00
681	40501010	Gain on Foreign Exchange (FOREX)		648,507.42
678	40603990	Miscellaneous Income		173,031.00
701	50101010	Salaries & Wages-Regular	32,120,192.58	
711	50102010	Personnel Economic Relief Allowance (PERA)	635,791.66	
713	50102020	Representation Allowance (RA)	867,963.63	
714	50102030	Transportation Allowance (TA)	716,545.77	
715	50102040	Clothing/Uniform Allowance	216,000.00	
723	50102130	Overtime & Night Pay	302,877.08	
725	50102140	Mid-Year Bonus	2,504,195.89	
725A	50102140.1	Year-End Bonus	996,142.20	
719.2	50102990.1	Other Bonuses & Allowances-Rice Subsidy	572,400.00	
731	50103010	Retirement & Life Insurance Premiums	538,221.80	
732	50103020	Pag-IBIG Contributions	47,500.00	
733	50103030	PhilHealth Contributions	175,779.70	
734	50103040	Employees Compensation Insurance Premiums	13,000.00	
742	50104030	Terminal Leave Benefits	81,165.20	
749.1	50104990.1	Other Personnel Benefits-Bus. Dev. & Other Allo	163,076.92	
751	50201010	Traveling Expenses-Local	1,179,392.97	
753	50202010	Training Expenses	1,080,368.16	
755	50203010	Office Supplies Expenses	447,995.71	
756	50203020	Accountable Forms Expenses	15,100.00	
761	50203090	Fuel, Oil & Lubricants Expenses	627,594.88	
726	50203210	Semi-Expendable Machinery & Equipment Expe	42,670.00	
726.1	50203220	Semi-Expendable Furniture, Fixtures & Books Ex	99,514.29	

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765	50203990	Other Supplies & Materials Expenses	183,776.39	
766	50204010	Water Expenses	66,311.66	
767	50204020	Electricity Expenses	20,039.64	
771	50205010	Postage & Courier Services	11,234.00	
773	50205020M	Telephone Expenses-Mobile	342,801.81	
772	50205020L	Telephone Expenses-Landline	98,573.34	
774	50205030	Internet Subscription Expenses	265,584.50	
884	50210030	Extraordinary & Miscellaneous Expenses	76,590.08	
791	50211010	Legal Services	84,698.57	
792	50211020	Auditing Services	28,910.25	
799	50211990	Other Professional Services	1,981,505.90	
796	50212020	Janitorial Services	269,688.46	
797	50212030	Security Services	987,074.50	
795	50212990	Other General Services	127,529.49	
815.1	50213040.1	R&M-Buildings & Other Structures (Materials)	9,149.11	
815.2	50213040.2	R&M-Buildings & Other Structures (Labor)	196,000.00	
821.1	50213050.102	R&M-M&E Office Equipment (Materials)	96,054.28	
823.1	50213050.103	R&M-M&E ICT Equipment (Materials)	5,446.43	
841.1	50213060.1	R&M-Transportation Equipment (Materials)	321,253.02	
841.2	50213060.2	R&M-Transportation Equipment (Labor)	54,887.35	
891	50215010	Taxes, Duties & Licenses	77,591.54	
892	50215020	Fidelity Bond Premiums	25,875.00	
893	50215030	Insurance Expenses	185,798.18	
780	50299010	Advertising, Promotional & Marketing Expenses	166,554.22	
781	50299020	Printing & Publication Expenses	107,993.73	
783	50299030	Representation Expenses	557,736.68	
786	50299070	Subscription Expenses	29,516.97	
773EO	50299120C	BOD Communication Allowance-EO	124,518.49	
751bc	50299120PC	BOD Per diem-Chairman	102,000.00	
751bcom	50299120PCM	BOD Per diem-Committee Meetings	723,000.00	
751bs	50299120PCS	BOD Per diem-Corporate Secretary	50,000.00	
751bm	50299120PM	BOD Per diem-Members	875,000.00	
783EO	50299120RA	BOD Representation Allowance-EO	364,385.76	
783b	50299120RE	BOD Representation Expenses	490,423.55	
751EO	50299120TA	BOD Transportation Allowance-EO	358,057.49	
751b	50299120TE	BOD Travel Expenses	562,766.81	
753b	50299120Tr	BOD Training Expenses	513,983.25	
969	50299990	Other Maintenance & Operating Expenses	66,200.00	
969QMS	50299990Q	OMOE-Quality Management System (QMS)	360,252.70	
969CSR	50299990CSR	OMOE-Corporate Social Responsibility	96,064.00	
969GAD	50299990GAD	OMOE-Gender & Development	606,705.08	
969CUSA2	50299990C2	OMOE-CUSA Environment/Sanitary Services	494,206.65	
969CUSA4	50299990C4	OMOE-CUSA Other Supplies	85,625.00	
969CUSA5	50299990C5	OMOE-CUSA Other Professional Services	156,505.98	
969GF1	50299990G1	OMOE-GF Overtime & Night Pay-SEZAD	134,490.17	
969GF3	50299990G3	OMOE-GF Other Supplies Expenses	6,625.00	
969GF4	50299990G4	OMOE-GF Water Expenses	120,223.09	
969GF5	50299990G5	OMOE-GF Electricity Expenses	92,557.56	
969GF6	50299990G6	OMOE-GF Environment/Sanitary Services	35,000.00	

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
969GF7	50299990G7	OMOE-GF Janitorial Services	254,066.52	
969GF8	50299990G8	OMOE-GF Other Professional Services	126,800.17	
969GF11	50299990G11	OMOE-GF Representation Expenses	100,000.00	
969GF12	50299990G12	OMOE-GF Repairs & Maintenance, Buildings &	44,577.68	
969GF14	50299990G14	OMOE-GF General Services	4,540.00	
969AT1	50299990A1	OMOE-AT Office Supplies Expenses	360.00	
911	50501010	Depreciation-Investment Property	753,771.24	
902	50501020	Depreciation-Land Improvements	57,322.76	
915	50501040	Depreciation-Buildings & Other Structures	275,465.04	
921	50501050.2	Depreciation-M&E Office Equipment	27,102.78	
923	50501050.3	Depreciation-M&E ICT Equipment	340,206.62	
927	50501050.4	Depreciation-M&E Agricultural & forestry Equip	3,802.95	
929	50501050.7	Depreciation-M&E Communication Equipment	4,795.20	
923.1	50501050.12	Depreciation-M&E Printing Equipment	6,345.00	
936	50501050.14	Depreciation-M&E Technical & Scientific Equip	15,660.00	
940	50501050.99	Depreciation-M&E Other Machinery & Equipme	89,401.47	
941	50501060	Depreciation-Transportation Equipment	366,494.58	
922	50501070F	Depreciation-Furniture & Fixtures	52,673.58	
951	50502010	Amortization-Intangible Assets	184,952.10	
681.1	50504010	Loss on Foreign Exchange (FOREX)	67,547.54	
682.1	50504040	Loss on Sale of Property, Plant & Equipment	5,226.07	
891.1	50215040	Income Tax Expenses	3,393,371.09	
			584,915,948.95	584,915,948.95

Certified Correct:


JOSEPHINE Q. TECAN
 Accountant


RONALD B. ZAMBRANO
 Finance Manager