

JHMC

JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE AS OF 31 MARCH 2017

| NGA CODE | RCA CODE | ACCOUNT NAME | DEBIT | CREDIT |
|----------|------------|---|---------------|---------------|
| 102 | 10101010 | Cash-Collecting Officer | 37,736.73 | |
| 104 | 10101020 | Petty Cash | 40,000.00 | |
| 111-1 | 10102020.1 | Cash in Bank-LCCA-OPEX | 81,865,230.81 | |
| 111-2 | 10102020.2 | Cash in Bank-LCCA-Generated Fund | 13,929,032.21 | |
| 111-3 | 10102020.3 | Cash in Bank-LCCA-Scout Barrio Fund | 195,906.57 | |
| 111-4 | 10102020.4 | Cash in Bank-LCCA-IHG Fund | 13,044,666.77 | |
| 111-7 | 10102020.7 | Cash in Bank-LCCA-HDMF Remittance | 3.67 | |
| 116 | 10103030 | Cash in Bank-FC-Savings Account, PEZA | 643,435.88 | |
| 113 | 10105020.1 | Time Deposits-Local Currency, LBP GF1M | 1,095,131.73 | |
| 113-1 | 10105020.2 | Time Deposits-Local Currency, GF6M | 6,169,604.08 | |
| 114-5 | 10105020.3 | Time Deposits-Local Currency, IHG4.78M | 4,888,241.37 | |
| 114-6 | 10105020.4 | Time Deposits-Local Currency, Ret. Fund | 179,639.25 | |
| 114-7 | 10105020.5 | Time Deposits-Local Currency, AAT | 398,869.99 | |
| 113-3 | 10211010.1 | Investments in Time Deposits-LC, OF15M | 15,539,902.82 | |
| 114-2 | 10211010.2 | Investments in Time Deposits-LC, OF16M | 16,431,326.64 | |
| 117 | 10211020 | Investments in Time Deposits-FC, Ret. Fund | 6,628,834.47 | |
| 121 | 10301010 | Accounts Receivable | 14,879,142.36 | |
| 301 | 10301011 | Allowance for Impairment-Accounts Receivable | | 11,107,362.82 |
| ART | 10301010.1 | A/R Clearing -Temporary Account | 1,980.00 | |
| 137 | 10303050 | Due from GCs | 356,960.07 | |
| 145 | 10303060 | Due from Subsidiaries/Joint Ventures/Associates/A | 16,000.00 | |
| 144 | 10304050 | Due from Other Funds | 4,252,530.40 | |
| 141 | 10304060 | Due from Central Office/Home/Home Office | 32,048,969.73 | |
| 146 | 10305010 | Receivables-Disallowances/Charges | 13,504,656.86 | |
| 123 | 10305020 | Due from Officers & Employees | 190,921.55 | |
| 155 | 10404010 | Office Supplies Inventory | 663,996.53 | |
| 168 | 10404130 | Construction Materials Inventory | 5,866,050.09 | |
| 165 | 10404990 | Other Supplies & Materials Inventory | 314,665.32 | |
| 148.1 | 19901030 | Advances to Special Disbursing Officer | 20,600.00 | |
| 148 | 19901040 | Advances to Officers & Employees | 218,113.93 | |
| 178 | 19902050 | Prepaid Insurance | 126,714.42 | |
| IT-G | 19902060.1 | Input Tax-Goods | 1,308,712.83 | |
| IT-S | 19902060.2 | Input Tax-Services | 3,818,168.40 | |
| IT-CG | 19902060.3 | Input Tax-Capital Goods | 81,806.19 | |
| PIT | 19902080 | Withholding Tax at Source | 537.60 | |
| 186 | 19903020 | Guaranty Deposits | 2,130,943.41 | |
| 192 | 10299010 | Investments in Stocks | 132,000.00 | |
| 211.1 | 10501020 | Investment Property, Buildings | 30,462,811.01 | |
| 311.1 | 10501021 | Accumulated Depreciation-Investment Property, Buildings | | 15,159,686.06 |
| 202 | 10602990 | Other Land Improvements | 2,101,030.52 | |
| 302 | 10602991 | Accumulated Depreciation-Other Land Improvements | | 406,833.64 |
| 211 | 10604010 | Buildings | 6,874,338.13 | |
| 311 | 10604011 | Accumulated Depreciation- Buildings | | 5,350,249.47 |
| 215 | 10604990 | Other Structures | 2,391,489.19 | |
| 315 | 10604991 | Accumulated Depreciation-Other Structures | | 896,470.29 |


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| 221 | 10605020 | Office Equipment | 1,208,577.80 | |
| 321 | 10605021 | Accumulated Depreciation-Office Equipment | | 990,970.74 |
| 223 | 10605030 | ICT Equipment | 7,454,685.14 | |
| 323 | 10605031 | Accumulated Depreciation-ICT Equipment | | 5,838,606.37 |
| 227 | 10605040 | Agricultural & Forestry Equipment | 97,300.00 | |
| 327 | 10605041 | Accumulated Depreciation-Agricultural & Forestry Equipment | | 63,998.72 |
| 229 | 10605070 | Communication Equipment | 941,999.90 | |
| 329 | 10605071 | Accumulated Depreciation-Communication Equipment | | 897,252.59 |
| 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 | | 111,334.50 |
| 236 | 10605140 | Technical & Scientific Equipment | 208,800.00 | |
| 336 | 10605141 | Accumulated Depreciation-Technical & Scientific Equipment | | 144,072.00 |
| 240 | 10605990 | Other Machinery & Equipment | 1,716,681.58 | |
| 340 | 10605991 | Accumulated Depreciation-Other Machinery & Equipment | | 874,913.87 |
| 241 | 10606010 | Motor Vehicles | 15,835,917.83 | |
| 341 | 10606011 | Accumulated Depreciation-Motor Vehicles | | 10,655,903.26 |
| 222 | 10607010 | Furniture & Fixtures | 2,477,630.46 | |
| 322 | 10607011 | Accumulated Depreciation-Furniture & Fixtures | | 2,048,972.75 |
| 264 | 10699030 | Construction in Progress- Buildings & Other Structures | 164,545.00 | |
| 223.2 | 10801020 | Computer Software | 1,758,604.81 | |
| 323.2 | 10801021 | Accumulated Amortization-Computer Software | | 1,561,473.12 |
| 290 | 19999990 | Other Assets | 11,272,130.28 | |
| 401 | 20101010 | Accounts Payable | | 8,074,781.67 |
| 401.1 | 20101010.1 | Accounts Payable-Accrued Expenses | | 9,122,139.61 |
| 403 | 20101020 | Due to Officers & Employees | | 237,729.61 |
| 412.1 | 20201010.01 | Due to BIR-EWT goods 1% | | 1,882.49 |
| 412.2 | 20201010.02 | Due to BIR-EWT services 2% | | 26,696.76 |
| 412.6 | 20201010.10 | Due to BIR-EWT prof./consultant 10% | | 600.00 |
| 412.4 | 20201010.C | Due to BIR-w/tax compensation | | 151,163.79 |
| 412.5.1 | 20201010.VG | Due to BIR-EVAT goods 5% | | 8,013.87 |
| 412.5.2 | 20201010.VS | Due to BIR-EVAT services 5% | | 66,497.15 |
| 412.3 | 20201010.P | Due to BIR-Non-VAT services 3% | | 2,929.17 |
| 412.6.2 | 20201010.D10 | Due to BIR-EWT dir.fees<720k 10% | | 11,300.00 |
| 412.6.3 | 20201010.D15 | Due to BIR-EWT dir.fees>720k 15% | | 3,300.00 |
| 414 | 20201030 | Due to Pag-IBIG | | 82,331.72 |
| 415 | 20201040 | Due to PhilHealth | | 14,857.52 |
| 417 | 20201110 | Due to SSS | | 175,235.78 |
| ITR | 20201130 | Income Tax Payable | | 5,638,242.08 |
| 424 | 20301050 | Due to Other Funds | | 2,100,475.22 |
| 421 | 20301060 | Due to Central/Home/Head Office | | 4,366,561.72 |
| 421.1 | 20301060.1 | Due to Central Office-Revenue Collections | | 12,635,748.18 |
| 421.2 | 20301060.2 | Due to Central Office-Other Funds | | 61,387,006.71 |
| 426 | 20401040 | Guaranty/Security Deposits Payable | | 696,185.10 |
| Cust Dep | 20401050 | Customers' Deposits Payable | | 14,000.00 |
| 455.1 | 20501990 | Other Deferred Credits | | 1,081,186.28 |
| 455 | 20502010 | Unearned Revenue/Income-Investment Property | | 14,000.00 |
| 450 | 20502990 | Other Unearned Revenue/Income | | 3,305,815.48 |
| 439 | 29999990 | Other Payables | | 139,370.89 |

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| 502 | 30801010 | Share Capital | | 383,814,000.00 |
| 502A | 30801020 | Share Premium | | 78.97 |
| 510 | 30701010 | Retained Earnings/(Deficit) | 225,727,160.02 | |
| 605 | 40201010 | Permit Fees | | 574,619.95 |
| 613 | 40201040 | Clearance & Certification Fees | | 55,726.71 |
| 628.3 | 40201110 | Verification & Authentication Fees | | 1,260.00 |
| 621 | 40201130 | Processing Fees | | 21,943.35 |
| 629 | 40201140 | Fines & Penalties-Service Income | | 89.00 |
| 628 | 40201990 | Other Service Income | | 2,500.00 |
| 628.1 | 40201990.1 | Other Service Income-CUSA | | 1,368,646.28 |
| 628.2 | 40201990.2 | Other Service Income-Overtime SEZAD | | 174,106.23 |
| 642 | 40202050 | Rent/Lease Income | | 562,843.28 |
| 649 | 40202230 | Fines & Penalties-Business Income | | 3,000.00 |
| 653 | 40202340 | Management Fees | | 5,508,784.00 |
| 653.1 | 40202340.1 | Management Fees-Rent Income | | 3,163,717.01 |
| 648.1 | 40202360 | Admission Fees | | 1,162,940.00 |
| 648 | 40202990 | Other Business Income | | 14,900.00 |
| 701 | 50101010 | Salaries & Wages-Regular | 3,534,810.66 | |
| 711 | 50102010 | Personnel Economic Relief Allowance (PERA) | 151,923.48 | |
| 713 | 50102020 | Representation Allowance (RA) | 349,937.50 | |
| 714 | 50102030 | Transportation Allowance (TA) | 319,094.04 | |
| 715 | 50102040 | Clothing/Uniform Allowance | 192,000.00 | |
| 723 | 50102130 | Overtime & Night Pay | 173,730.61 | |
| 719.2 | 50102990.1 | Other Bonuses & Allowances-Rice Subsidy | 273,298.63 | |
| 731 | 50103010 | Retirement & Life Insurance Premiums | 190,872.90 | |
| 732 | 50103020 | Pag-IBIG Contributions | 17,850.00 | |
| 733 | 50103030 | PhilHealth Contributions | 40,962.50 | |
| 734 | 50103040 | Employees Compensation Insurance Premiums | 3,970.00 | |
| 742 | 50104030 | Terminal Leave Benefits | 4,671.52 | |
| 749.1 | 50104990.1 | Other Personnel Benefits-Bus. Dev. & Other Allow | 60,000.00 | |
| 751 | 50201010 | Traveling Expenses-Local | 248,258.48 | |
| 753 | 50202010 | Training Expenses | 90,386.73 | |
| 755 | 50203010 | Office Supplies Expenses | 117,509.25 | |
| 761 | 50203090 | Fuel, Oil & Lubricants Expenses | 115,463.63 | |
| 726 | 50203210 | Semi-Expendable Machinery & Equipment Expenses | 4,942.60 | |
| 726.1 | 50203220 | Semi-Expendable Furniture, Fixtures & Books Exp | 51,914.00 | |
| 765 | 50203990 | Other Supplies & Materials Expenses | 30,929.56 | |
| 766 | 50204010 | Water Expenses | 17,016.63 | |
| 767 | 50204020 | Electricity Expenses | 4,702.37 | |
| 771 | 50205010 | Postage & Courier Services | 6,184.00 | |
| 773 | 50205020M | Telephone Expenses-Mobile | 81,458.49 | |
| 772 | 50205020L | Telephone Expenses-Landline | 27,990.33 | |
| 774 | 50205030 | Internet Subscription Expenses | 23,135.72 | |
| 775 | 50205040 | Cable, Satellite, Telegraph & Radio Expenses | 1,195.03 | |
| 791 | 50211010 | Legal Services | 17,340.23 | |
| 799 | 50211990 | Other Professional Services | 608,800.74 | |
| 797 | 50212030 | Security Services | 239,513.40 | |
| 795 | 50212990 | Other General Services | 7,583.34 | |
| 815.1 | 50213040.1 | R&M-Buildings & Other Structures (Materials) | 5,376.00 | |
| 823.1 | 50213050.103 | R&M-M&E ICT Equipment (Materials) | 15,360.00 | |
| 841.1 | 50213060.1 | R&M-Transportation Equipment (Materials) | 103,293.23 | |
| 841.2 | 50213060.2 | R&M-Transportation Equipment (Labor) | 2,813.57 | |

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|----------|-------------|--|-----------------------|-----------------------|
| 891 | 50215010 | Taxes, Duties & Licenses | 15,549.02 | |
| 892 | 50215020 | Fidelity Bond Premiums | 22,500.00 | |
| 893 | 50215030 | Insurance Expenses | 45,637.72 | |
| 780 | 50299010 | Advertising, Promotional & Marketing Expenses | 17,087.76 | |
| 781 | 50299020 | Printing & Publication Expenses | 17,748.75 | |
| 783 | 50299030 | Representation Expenses | 288,980.13 | |
| 773EO | 50299120C | BOD Communication Allowance-EO | 7,262.25 | |
| 751bc | 50299120PC | BOD Per diem-Chairman | 30,000.00 | |
| 751bcom | 50299120PCM | BOD Per diem-Committee Meetings | 87,000.00 | |
| 751bs | 50299120PCS | BOD Per diem-Corporate Secretary | 15,000.00 | |
| 751bm | 50299120PM | BOD Per diem-Members | 207,000.00 | |
| 783EO | 50299120RA | BOD Representation Allowance-EO | 27,163.15 | |
| 783b | 50299120RE | BOD Representation Expenses | 99,976.00 | |
| 751EO | 50299120TA | BOD Transportation Allowance-EO | 35,099.61 | |
| 751b | 50299120TE | BOD Travel Expenses | 111,331.86 | |
| 753b | 50299120Tr | BOD Training Expenses | 48,640.00 | |
| 969 | 50299990 | Other Maintenance & Operating Expenses | 1,900.00 | |
| 969QMS | 50299990Q | OMOE-Quality Management System (QMS) | 75,914.06 | |
| 969CUSA | 50299990C1 | OMOE-CUSA Representation | 2,370.00 | |
| 969CUSA | 50299990C2 | OMOE-CUSA Environment/Sanitary Services | 7,583.34 | |
| 969CUSA | 50299990C5 | OMOE-CUSA Other Professional Services | 42,103.62 | |
| 969GF1 | 50299990G1 | OMOE-GF Overtime & Night Pay-SEZAD | 26,227.30 | |
| 969GF4 | 50299990G4 | OMOE-GF Water Expenses | 29,102.54 | |
| 969GF5 | 50299990G5 | OMOE-GF Electricity Expenses | 26,539.66 | |
| 969GF6 | 50299990G6 | OMOE-GF Environment/Sanitary Services | 7,583.34 | |
| 911 | 50501010 | Depreciation-Investment Property | 251,257.08 | |
| 902 | 50501020 | Depreciation-Land Improvements | 14,746.11 | |
| 915 | 50501040 | Depreciation-Buildings & Other Structures | 87,144.17 | |
| 921 | 50501050.2 | Depreciation-M&E Office Equipment | 12,406.95 | |
| 923 | 50501050.3 | Depreciation-M&E ICT Equipment | 124,731.81 | |
| 927 | 50501050.4 | Depreciation-M&E Agricultural & forestry Equip | 1,267.65 | |
| 929 | 50501050.7 | Depreciation-M&E Communication Equipment | 1,598.40 | |
| 923.1 | 50501050.12 | Depreciation-M&E Printing Equipment | 2,115.00 | |
| 936 | 50501050.14 | Depreciation-M&E Technical & Scientific Equipm | 9,396.00 | |
| 940 | 50501050.99 | Depreciation-M&E Other M&E | 29,075.49 | |
| 941 | 50501060 | Depreciation-Transportation Equipment | 147,495.63 | |
| 922 | 50501070F | Depreciation-Furniture & Fixtures | 12,431.69 | |
| 951 | 50502010 | Amortization-Intangible Assets | 23,565.85 | |
| 901 | 50503020 | Impairment Loss-Loans & Receivables | 243.03 | |
| 664 | 40202210 | Interest Income | | 47,094.89 |
| 681 | 40501010 | Gain on Foreign Exchange (FOREX) | | 50,341.10 |
| 678 | 40603990 | Miscellaneous Income | | 556.00 |
| 891.1 | 50215040 | Income Tax Expenses | 936,988.28 | |
| | | | 562,287,181.77 | 562,287,181.77 |

Certified Correct:


JOSEPHINE O. TECAN
 Accountant


RONALD B. ZAMBRANO
 Finance Manager