



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group



Certificate Numbers:
SCP000466Q
SCUK004591E

TRIAL BALANCE
AS AT 31 DECEMBER 2021

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	105,012.77	
111-1	1010202004	Cash in Bank-LCCA-OPEX	30,531,232.16	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	1,079,812.04	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,380.18	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	7,264,412.40	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	412,365.46	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	40.84	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,132,101.21	-
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,053,425.33	-
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	183,956.75	-
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,110,600.24	-
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	11,896,145.54	
114-15	1021101006	Investments in Time Deposits-LC, CU16.2M	16,431,974.22	
114-16	1021101007	Investments in Time Deposits-LC, GF20.3M	20,539,967.80	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	7,178,155.97	
121	1030101000	Accounts Receivable	11,209,992.21	
301	1030101200	Allowance for Impairment-Accounts Receivable		9,357,959.17
ART	1030101001	A/R Clearing -Temporary Account	26,063.78	
137	1030305000	Due from Other GCs	271,758.86	
141A	1030307000	Due from Parent Corporation	47,683,166.35	
146	1039901000	Receivables-Disallowances/Charges	13,366,180.13	
123	1039902000	Due from Officers & Employees	110,054.41	
149	1039999000	Other Receivables	115,573.39	
155	1040401000	Office Supplies Inventory	660,812.99	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	145,370.78	
178	1990205000	Prepaid Insurance	32,665.69	
IT-G	1990206001	Input Tax-Goods	635,806.18	
IT-S	1990206002	Input Tax-Services	2,658,237.89	
IT-CG	1990206003	Input Tax-Capital Goods	1,000,149.43	
186	1990302000	Guaranty Deposits	1,785,531.50	
DOLF	1021301000	Financial Assets at Fair Value Through Other Comprehensive I	5,500,000.00	
192	1029901000	Investments in Stocks	132,000.00	
211.1	1050102000	Investment Property, Buildings	34,188,014.90	
311.1	1050102100	Accumulated Depreciation-Investment Property, Buildings		19,313,797.39
202	1060299000	Other Land Improvements	1,555,611.42	
302	1060299100	Accumulated Depreciation-Other Land Improvements		848,498.20
211	1060401000	Buildings	4,136,145.38	
311	1060401100	Accumulated Depreciation- Buildings		3,722,530.84
215	1060499000	Other Structures	8,878,948.84	
315	1060499100	Accumulated Depreciation-Other Structures		5,563,859.71
221	1060502000	Office Equipment	1,689,300.06	
321	1060502100	Accumulated Depreciation-Office Equipment		1,172,722.66
223	1060503000	ICT Equipment	8,568,900.60	
323	1060503100	Accumulated Depreciation-ICT Equipment		4,960,517.48
227	1060504000	Agricultural & Forestry Equipment	42,450.00	
327	1060504100	Accumulated Depreciation-Agricultural & Forestry Equipment		35,107.25
229	1060507000	Communication Equipment	87,500.01	

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329	1060507100	Accumulated Depreciation-Communication Equipment		75,468.75
231	1060509000	Disaster Response & Rescue Equipment	19,040.00	
331	1060509100	Accumulated Depreciation-Disaster Response & Rescue Equipment		17,136.00
234	1060510000	Military, Police & Security Equipment	135,900.00	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equipment		135,892.00
223.1	1060512000	Printing Equipment	127,495.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		90,070.50
236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	1,924,271.12	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,138,589.77
241	1060601000	Motor Vehicles	18,571,844.55	
341	1060601100	Accumulated Depreciation-Motor Vehicles		8,484,707.81
222	1060701000	Furniture & Fixtures	3,009,987.61	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		2,579,368.06
223.2	1080102000	Computer Software	1,711,182.01	
323.2	1080102100	Accumulated Amortization-Computer Software	-	1,677,008.26
290	1999999000	Other Assets	6,882,130.28	
401	2010101000	Accounts Payable		682,649.93
401.1	2010101001	Accounts Payable - Accrued Expenses		3,980,484.44
403	2010102000	Due to Officers & Employees		3,841.10
412.1	2020101020	Due to BIR-EWT goods 1%		28,267.87
412.2	2020101006	Due to BIR-EWT services 2%		152,988.23
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		470,575.97
412.5.1	2020101021	Due to BIR-EVAT goods 5%		99,666.24
412.5.2	2020101005	Due to BIR-EVAT services 5%		342,588.83
412.3	2020101003	Due to BIR-Non-VAT services 1%		16,983.23
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		4,600.00
415.1	2020104001	Due to PhilHealth-Premium		0.40
417.2	2020111002	Due to SSS - ECC		40.00
421A	2020110000	Due to Parent Corporation		208,743.07
ITR	2020113000	Income Tax Payable		1,763,560.07
TLIAB	2040101000	Trust Liabilities		1,215,581.63
TL-D	2040108000	Trust Liabilities-Disallowances/Charges		106,894.63
426	2040104000	Guaranty/Security Deposits Payable		10,026,100.22
Cust Dep	2040105000	Customers' Deposits Payable		28,572.14
455.1	2050199000	Other Deferred Credits		1,069,909.18
455	2050201000	Unearned Revenue/Income-Investment Property		39,300.00
439	2999999000	Other Payables		95,287.93
502	3080101000	Share Capital		360,754,900.00
502A	3080102000	Share Premium		88.97
510	3070101000	Retained Earnings/(Deficit)	152,400,477.84	
TOTAL			440,453,377.93	440,453,377.93

Certified Correct:


JOSEPHINE Q. TECAN
Accountant