Republic of the Philippines
Office of the President

JHMC

JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS AT 30 JUNE 2023

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	47,035.27	
104	1010102000	Petty Cash	40,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	25,401,737.94	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	16,499,560.16	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,119.81	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	1,509,653.52	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	412,784.42	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	80.95	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,139,026.97	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,091,628.81	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	184,757.92	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,141,807.77	
111-13	1010506006	Special Savings Deposit-Local Currency, OF19M 90d	19,000,000.00	
111-14	1010506007	Special Savings Deposit-Local Currency, OF19M 30d	19,053,255.83	
114-14	1021101005	Investments in Time Deposits-LC, CU7.2M	11,990,785.99	
114-15	1021101006	Investments in Time Deposits-LC, CU16.2M	16,563,430.01	
114-16	1021101007	Investments in Time Deposits-LC, GF20.3M	20,704,287.54	
114-1	1021101008	Investments in Time Deposits-LC, CUSA14.3M	14,300,000.00	
117	1021102000	Investments in Time Deposits-FC, Ret. Fund	7,835,570.98	
121	1030101000	Accounts Receivable	19,935,919.92	
301	1030101200	Allowance for Impairment-Accounts Receivable		8,944,495.91
ART	1030101001	A/R Clearing -Temporary Account	1,688.02	
137	1030305000	Due from Other GCs	223,601.54	
141A	1030307000	Due from Parent Corporation	23,433,294.59	
146	1039901000	Receivables-Disallowances/Charges	11,950,584.00	
123	1039902000	Due from Officers & Employees	105,649.22	
149	1039999000	Other Receivables	115,673.39	
155	1040401000	Office Supplies Inventory	430,078.69	
168	1040413000	Construction Materials Inventory	3,913,431.81	
165	1040499000	Other Supplies & Materials Inventory	74,650.49	
148	1990104000	Advances to Officers & Employees	20,450.00	
181	1990201000	Advances to Contractors	196,643.68	
178	1990205000	Prepaid Insurance	16,085.87	
IT-G	1990206001	Input Tax-Goods	388,399.03	
IT-S	1990206002	Input Tax-Services	1,120,812.76	
IT-CG	1990206003	Input Tax-Capital Goods	781,424.46	
PITE	1990208000	Withholding Tax at Source-EWT	519,012.60	
PITV	1990208001	Withholding Tax at Source-VAT	1,166,339.38	
OPRE	1990299000	Other Prepayments	2,387,861.88	
186	1990302000	Guaranty Deposits	1,297,745.44	
DOLF	1021301000	Financial Assets at Fair Value Through Other Comprehensive Ir	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		20,365,672.67
202	1060299000	Other Land Improvements	1,515,122.62	
302	1060299100	Accumulated Depreciation-Other Land Improvements		891,953.80
211	1060401000	Buildings	4,136,145.38	
311	1060401100	Accumulated Depreciation- Buildings		3,722,530.84
215	1060499000	Other Structures	9,369,257.69	
315	1060499100	Accumulated Depreciation-Other Structures		5,899,046.79
221	1060502000	Office Equipment	1,505,616.43	
321	1060502100	Accumulated Depreciation-Office Equipment		1,168,738.49
223	1060503000	ICT Equipment	5,367,192.99	
323	1060503100	Accumulated Depreciation-ICT Equipment		2,483,055.88
229	1060507000	Communication Equipment	6,952,000.00	
329	1060507100	Accumulated Depreciation-Communication Equipment		3,336,960.00
234	1060510000	Military,Police & Security Equipment	615,785.33	
334	1060510100	Accumulated Depreciation-Military, Police & Security Equipment		27,710.34
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		72,615.00

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236	1060514000	Technical & Scientific Equipment	208,800.00	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	2,188,844.46	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,349,433.42
241	1060601000	Motor Vehicles	17,559,251.69	
341	1060601100	Accumulated Depreciation-Motor Vehicles		9,607,213.32
222	1060701000	Furniture & Fixtures	2,132,028.38	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,781,248.97
264.3	1069803000	Construction in Progress- Buildings & Other Structures	749,062.58	
223.2	1080102000	Computer Software	1,630,454.69	
323.2	1080102100	Accumulated Amortization-Computer Software		1,630,454.69
DIPCS	1089802000	Development in Progress-Computer Software	89,285.71	
401	2010101000	Accounts Payable		1,168,058.46
401.1	2010101001	Accounts Payable - Accrued Expenses		3,021,615.45
403	2010102000	Due to Officers & Employees		1,540.48
412.1	2020101020	Due to BIR-EWT goods 1%		5,660.72
412.2	2020101006	Due to BIR-EWT services 2%		38,619.68
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		462,307.06
412.5.1	2020101021	Due to BIR-EVAT goods 5%		17,766.83
412.5.2	2020101005	Due to BIR-EVAT services 5%		68,058.75
412.3	2020101003	Due to BIR-Non-VAT services 1%		10,059.24
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		6,550.00
414.1	2020103001	Due to Pag-IBIG - Premium		23,300.00
414.2	2020103002	Due to Pag-IBIG - MPL		25,598.44
414.3	2020103003	Due to Pag-IBIG - Housing Loan		3,288.76
414.4	2020103004	Due to Pag-IBIG - MP2		173,000.00
415.1	2020104001	Due to PhilHealth-Premium		150,976.51
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		228,012.50
417.2	2020111002	Due to SSS - ECC		2,310.00
417.3	2020111003	Due to SSS - Salary Loan		30,422.90
417.4	2020111005	Due to SSS - Provident Fund		76,720.00
417.5	2020111006	Due to SSS - Calamity Loan		0.00
421A	2020110000	Due to Parent Corporation		208,482.70
ITR	2020113000	Income Tax Payable		0.87
TLIAB	2040101000	Trust Liabilities		49,263,146.14
426	2040104000	Guaranty/Security Deposits Payable		5,003,599.16
CustDep	2040105000	Customers' Deposits Payable		0.00
OTX	2050103000	Output Tax		2,702,745.26
455.1	2050199000	Other Deferred Credits		1,069,909.18
455	2050201000	Unearned Revenue/Income-Investment Property		503,770.26
LBP	2060102000	Leave Benefits Payable		2,989,343.81
439	2999999000	Other Payables		101,487.93
502	3080101000	Share Capital		353,115,800.00
502A	3080102000	Share Premium		73.91
510	3070101000	Retained Earnings/(Deficit)	157,378,635.54	
605	4020101000	Permit Fees		2,543,456.01
613	4020104000	Clearance & Certification Fees		29,017.85
617	4020110000	Inspection fees		26,428.58
628.3	4020111000	Verification & Authentication Fees		1,735.72
621	4020113000	Processing Fees		50,696.42
629	4020114000	Fines & Penalties-Service Income		33,335.68
628.1	4020199001	Other Service Income-CUSA		2,682,293.63
628	4020199000	Other Service Income		2,678.58
628.2	4020199002	Other Service Income-Overtime SEZAD		490,296.23
642	4020205000	Rent/Lease Income		813,088.11
664	4020221000	Interest Income		143,329.12
649	4020223000	Fines & Penalties-Business Income		9,580.07
653	4020234000	Management Fees		39,837,804.25
648.1	4020236000	Admission Fees		3,156,210.72
648	4020299000	Other Business Income		40,250.02
681	4050101000	Gain on Foreign Exchange (FOREX)		367,703.72
678	4069999000	Miscellaneous Income		2,387.20
701	5010101000	Salaries & Wages-Regular	20,301,502.87	
711	5010201000	Personnel Economic Relief Allowance (PERA)	667,588.38	
713	5010202000	Representation Allowance (RA)	336,000.00	
714	5010203000	Transportation Allowance (TA)	224,052.08	
715	5010204000	Clothing/Uniform Allowance	318,000.00	
723	5010213000	Overtime & Night Pay	413,117.94	

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725	5010216000	Mid-Year Bonus	3,304,956.00	
PDBOD	5010217001	BOD_Per diem	1,174,000.00	
PBI	5010217002	BOD_Performance Based Incentive	657,000.00	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,630,192.75	
731	5010301000	Retirement & Life Insurance Premiums	634,980.00	
734	5010304000	Employees Compensation Insurance Premiums	10,030.00	
732	5010302000	Pag-IBIG Contributions	33,500.00	
733	5010303000	PhilHealth Contributions	377,776.70	
735	5010305000	Provident Fund Contributions	298,490.00	
749	5010499000	Other Personnel Benefits	-	
751	5020101000	Traveling Expenses-Local	1,094,743.18	
751b	5020101001	BOD_Travel Expenses	913,552.25	
753	5020201000	Training Expenses	291,665.07	
753b	5020201001	BOD_Training Expenses	75,901.78	
755	5020301000	Office Supplies Expenses	244,052.52	
761	5020309000	Fuel, Oil & Lubricants Expenses	586,480.83	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	175,237.50	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	127,678.57	
765	5020399000	Other Supplies & Materials Expenses	138,707.08	
766	5020401000	Water Expenses	166,948.18	
767	5020402000	Electricity Expenses	319,649.86	
771	5020501000	Postage & Courier Services	5,267.77	
773	5020502001	Telephone Expenses-Mobile	166,418.12	
772	5020502002	Telephone Expenses-Landline	3,113.39	
773EO	5020502003	BOD_Communication Allowance-EO	102,093.60	
774	5020503000	Internet Subscription Expenses	455,556.13	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	6,694.80	
884	5021003000	Extraordinary & Miscellaneous Expenses	46,128.07	
791	5021101000	Legal Services	81,502.00	
792	5021102000	Auditing Services	580,449.89	
799	5021199000	Other Professional Services	1,897,515.34	
794	5021201000	Environment/Sanitary Services	729,423.32	
796	5021202000	Janitorial Services	1,250,778.21	
797	5021203000	Security Services	367,802.53	
795	5021299000	Other General Services	20,500.00	
815B	5021304001	R&M - Buildings	35,571.43	
823	5021305002	R&M-M&E_ICT Equipment	3,300.00	
841	5021306000	R&M-Transportation Equipment	427,037.92	
850	5021398000	R&M-Others	903,739.59	
891	5021501000	Taxes, Duties & Licenses	13,910.00	
892	5021502000	Fidelity Bond Premiums	1,012.50	
893	5021503000	Insurance/Reinsurance Expenses	18,832.92	
780	5029901001	Advertising, Promotional & Marketing Expenses	99,318.00	
781	5029902000	Printing & Publication Expenses	15,250.00	
783	5029903000	Representation Expenses	631,817.13	
783b	5029903001	BOD_Representation Expenses	389,074.17	
BODRAT	5029903002	BOD_RATA - EO	584,394.58	
782	5029905000	Rent/Lease expenses	208,000.00	
786	5029907000	Subscription Expenses	83,069.64	
969	5029999000	Other Maintenance & Operating Expenses	463,528.57	
971	5030104000	Bank Charges	155.00	
911	5050101000	Depreciation-Investment Property	330,095.16	
902	5050102000	Depreciation-Land Improvements	25,282.32	
915.1	5050104099	Depreciation-Other Structures	137,071.80	
921	5050105001	Depreciation-M&E_Office Equipment	73,444.65	
923	5050105002	Depreciation-M&E_ICT Equipment	427,041.60	
934	5050105009	Depreciation-M&E_Military, Police & Security Equipment	27,710.34	
923.1	5050105011	Depreciation-M&E_Printing Equipment	4,230.00	
940	5050105099	Depreciation-M&E_Other Machinery & Equipment	48,842.70	
941	5050106001	Depreciation-Motor Vehicles	735,444.72	
922	5050107001	Depreciation-Furniture & Fixtures	6,822.00	
901	5050302000	Impairment Loss-Loans & Receivables	284,587.17	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	474,986.03	
891.1	5021504000	Income Tax Expenses	1,034,181.33	
		TOTAL	**532,172,167.03**	**532,172,167.03**

Certified Correct:

JOSEPHINE Q. TECAN
Accountant