

Republic of the Philippines
Office of the President




JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

**TRIAL BALANCE
AS AT 31 DECEMBER 2023**

| NGA CODE | RCA CODE | ACCOUNT NAME | DEBIT | CREDIT |
|----------|------------|---|---------------|--------------|
| 102 | 1010101000 | Cash-Collecting Officer | 178,749.50 | |
| 111-1 | 1010202004 | Cash in Bank-LCCA-OPEX | 6,658,796.70 | |
| 111-2 | 1010202005 | Cash in Bank-LCCA-Generated Fund | 5,599,476.54 | |
| 111-3 | 1010202006 | Cash in Bank-LCCA-Scout Barrio Fund | 149,180.80 | |
| 111-4 | 1010202007 | Cash in Bank-LCCA-IHG Fund | 2,749,383.33 | |
| 111-6 | 1010202009 | Cash in Bank-LCCA-Adopt-A-Tree-Fund | 412,953.22 | |
| 111-7 | 1010202010 | Cash in Bank-LCCA-HDMF Remittance | 94.12 | |
| 111-8 | 1010506001 | Special Savings Deposit-Local Currency, LBP GF1M | 1,141,332.26 | |
| 111-9 | 1010506002 | Special Savings Deposit-Local Currency, IHG4.78M | 5,114,073.05 | |
| 111-10 | 1010506003 | Special Savings Deposit-Local Currency, Ret. Fund | 185,337.49 | |
| 111-11 | 1010506004 | Special Savings Deposit-Local Currency, GF5M | 5,152,214.41 | |
| 111-15 | 1010506008 | Special Savings Deposit-Local Currency, GF17M 180d | 17,000,000.00 | |
| 111-16 | 1010506009 | Special Savings Deposit-Local Currency, CU17M | 17,000,000.00 | |
| 114-14 | 1021101005 | Investments in Time Deposits-LC, CU7.2M | 12,085,912.89 | |
| 114-16 | 1021101007 | Investments in Time Deposits-LC, GF20.3M | 20,868,541.56 | |
| 117 | 1021102000 | Investments in Time Deposits-FC, Ret. Fund | 7,874,751.86 | |
| 121 | 1030101000 | Accounts Receivable | 12,368,536.16 | |
| 301 | 1030101200 | Allowance for Impairment-Accounts Receivable | | 7,542,785.80 |
| 137 | 1030305000 | Due from Other GCs | 231,776.54 | |
| 141 | 1030307000 | Due from Parent Corporation | 42,986,305.46 | |
| 146 | 1039901000 | Receivables-Disallowances/Charges | 18,692,011.12 | |
| 123 | 1039902000 | Due from Officers & Employees | 116,660.53 | |
| 149 | 1039999000 | Other Receivables | 115,673.39 | |
| 155 | 1040401000 | Office Supplies Inventory | 636,381.52 | |
| 168 | 1040413000 | Construction Materials Inventory | 3,394,117.65 | |
| 226ICT | 1040503000 | Semi-Expendable ICT Equipment | 49,000.00 | |
| 165 | 1040499000 | Other Supplies & Materials Inventory | 404,698.84 | |
| 181 | 1990201000 | Advances to Contractors | 196,643.68 | |
| 178 | 1990205000 | Prepaid Insurance | 30,222.33 | |
| OPRE | 1990299000 | Other Prepayments | 961,107.20 | |
| 186 | 1990302000 | Guaranty Deposits | 835,313.22 | |
| DOLF | 1021301000 | Financial Assets at Fair Value Through Other Comprehensive Income | 5,500,000.00 | |
| 192 | 1029901000 | Investments in Stocks | 132,000.00 | |
| 211.1 | 1050102000 | Investment Property, Buildings | 7,791,670.27 | |
| 311.1 | 1050102100 | Accumulated Depreciation-Investment Property, Buildings | | 7,037,202.24 |
| 202 | 1060299000 | Other Land Improvements | 1,515,122.62 | |
| 302 | 1060299100 | Accumulated Depreciation-Other Land Improvements | | 917,236.12 |
| 211 | 1060401000 | Buildings | 4,136,145.38 | |
| 311 | 1060401100 | Accumulated Depreciation- Buildings | | 3,722,530.84 |
| 215 | 1060499000 | Other Structures | 9,944,004.89 | |
| 315 | 1060499100 | Accumulated Depreciation-Other Structures | | 6,039,077.19 |
| 221 | 1060502000 | Office Equipment | 1,505,616.43 | |
| 321 | 1060502100 | Accumulated Depreciation-Office Equipment | | 1,238,169.33 |
| 223 | 1060503000 | ICT Equipment | 6,387,198.66 | |
| 323 | 1060503100 | Accumulated Depreciation-ICT Equipment | | 2,860,426.87 |
| 229 | 1060507000 | Communication Equipment | 6,952,000.00 | |
| 329 | 1060507100 | Accumulated Depreciation-Communication Equipment | | 3,336,960.00 |

| NGA CODE | RCA CODE | ACCOUNT NAME | DEBIT | CREDIT |
|--------------|------------|--|-----------------------|-----------------------|
| 234 | 1060510000 | Military,Police & Security Equipment | 615,785.33 | |
| 334 | 1060510100 | Accumulated Depreciation-Military, Police & Security Equipment | | 55,420.68 |
| 223.1 | 1060512000 | Printing Equipment | 94,000.00 | |
| 323.1 | 1060512100 | Accumulated Depreciation-Printing Equipment | | 76,845.00 |
| 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 | | 1,389,576.12 |
| 241 | 1060601000 | Motor Vehicles | 17,559,251.69 | |
| 341 | 1060601100 | Accumulated Depreciation-Motor Vehicles | | 10,342,658.04 |
| 222 | 1060701000 | Furniture & Fixtures | 2,270,028.38 | |
| 322 | 1060701100 | Accumulated Depreciation-Furniture & Fixtures | | 1,795,688.81 |
| 264.3 | 1069803000 | Construction in Progress- Buildings & Other Structures | 3,180,380.87 | |
| 223.2 | 1080102000 | Computer Software | 1,137,435.50 | |
| 323.2 | 1080102100 | Accumulated Amortization-Computer Software | - | 973,745.04 |
| DIPCS | 1089802000 | Development in Progress-Computer Software | 261,160.71 | |
| 401 | 2010101000 | Accounts Payable | | 6,426,760.55 |
| 401.1 | 2010101001 | Accounts Payable - Accrued Expenses | | 2,106,293.57 |
| 403 | 2010102000 | Due to Officers & Employees | | 33,113.18 |
| 412.1 | 2020101020 | Due to BIR-EWT goods 1% | | 40,214.78 |
| 412.2 | 2020101006 | Due to BIR-EWT services 2% | | 285,675.15 |
| 412.6 | 2020101007 | Due to BIR-EWT prof./consultant 10% | | 43,100.00 |
| 412.4 | 2020101001 | Due to BIR-w/tax compensation | | 380,161.79 |
| 412.5.1 | 2020101021 | Due to BIR-EVAT goods 5% | | 143,376.52 |
| 412.5.2 | 2020101005 | Due to BIR-EVAT services 5% | | 586,882.62 |
| 412.3 | 2020101003 | Due to BIR-Non-VAT services 1% | | 135,240.71 |
| 412.6.4 | 2020101014 | Due to BIR-EWT dir.fees<720k 5% | | 6,500.00 |
| 414.1 | 2020103001 | Due to Pag-IBIG - Premium | | 22,800.00 |
| 414.2 | 2020103002 | Due to Pag-IBIG - MPL | | 29,559.14 |
| 414.4 | 2020103004 | Due to Pag-IBIG - MP2 | | 163,000.00 |
| 415.1 | 2020104001 | Due to PhilHealth-Premium | | 141,900.62 |
| 417.1 | 2020111001 | Due to SSS - SSS Life and Retirement Premium | | 219,565.00 |
| 417.2 | 2020111002 | Due to SSS - ECC | | 2,250.00 |
| 417.3 | 2020111003 | Due to SSS - Salary Loan | | 30,522.90 |
| 417.4 | 2020111005 | Due to SSS - Provident Fund | | 72,520.00 |
| 417.5 | 2020111006 | Due to SSS - Calamity Loan | | 9,900.00 |
| 421A | 2020110000 | Due to Parent Corporation | | 192,793.69 |
| VATP | 2020112000 | Value Added Tax Payable | | 86,077.00 |
| ITR | 2020113000 | Income Tax Payable | | 0.87 |
| TLIAB | 2040101000 | Trust Liabilities | | 654,671.56 |
| 426 | 2040104000 | Guaranty/Security Deposits Payable | | 2,102,986.23 |
| TL-D | 2040108000 | Trust Liabilities-Disallowances/Charges | | 271,588.71 |
| 455.1 | 2050199000 | Other Deferred Credits | | 7,300.84 |
| 455 | 2050201000 | Unearned Revenue/Income-Investment Property | | 285,383.64 |
| LBP | 2060102000 | Leave Benefits Payable | | 4,036,775.50 |
| 439 | 2999999000 | Other Payables | | 101,487.93 |
| 502 | 3080101000 | Share Capital | | 315,609,500.00 |
| 502A | 3080102000 | Share Premium | | 29.28 |
| 510 | 3070101000 | Retained Earnings/(Deficit) | 127,175,483.30 | |
| TOTAL | | | 381,744,173.86 | 381,744,173.86 |

Certified Correct:


JOSEPHINE Q. TECAN
 Accountant