



JOHN HAY MANAGEMENT CORPORATION
a member of The BDO Group

TRIAL BALANCE
AS AT 31 MARCH 2024

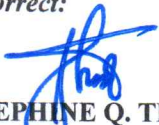
NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	86,586.26	
104	1010102000	Petty Cash	80,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	33,841,778.76	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	8,752,457.41	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,210.97	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	4,278,077.15	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,036.73	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	108.62	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GFIM	1,142,486.66	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,121,690.16	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	185,627.95	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,157,425.63	
111-12	1010506005	Special Savings Deposit-Local Currency, OF19.6M 180d	19,600,000.00	
111-13	1010506006	Special Savings Deposit-Local Currency, OF19.3M 90d	19,300,000.00	
111-14	1010506007	Special Savings Deposit-Local Currency, OF19.2M 60d	19,200,000.00	
111-15	1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,091,800.00	
111-16	1010506009	Special Savings Deposit-Local Currency, CU17M	17,042,500.00	
111-17	1010506010	Special Savings Deposit-Local Currency, OF19.1M 30d	19,100,000.00	
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	7,975,937.33	
121	1030101000	Accounts Receivable	12,003,481.98	
301	1030101200	Allowance for Impairment-Accounts Receivable		7,204,943.97
ART	1030101001	A/R Clearing -Temporary Account	-	
137	1030305000	Due from Other GCs	161,776.54	
141	1030307000	Due from Parent Corporation	17,330,956.48	
146	1039901000	Receivables-Disallowances/Charges	18,692,011.12	
123	1039902000	Due from Officers & Employees	88,934.61	
149	1039999000	Other Receivables	115,673.39	
155	1040401000	Office Supplies Inventory	430,435.05	
168	1040413000	Construction Materials Inventory	3,394,117.65	
226ICT	1040503000	Semi-Expendable ICT Equipment	49,000.00	
165	1040499000	Other Supplies & Materials Inventory	320,470.15	
148	1990104000	Advances to Officers & Employees	168,570.00	
181	1990201000	Advances to Contractors	-	
178	1990205000	Prepaid Insurance	32,934.05	
ITG	1990206001	Input Tax-Goods	-	
ITS	1990206002	Input Tax-Services	-	
ITCG	1990206003	Input Tax-Capital Goods	-	
PITE	1990208000	Withholding Tax at Source-EWT	2,016,255.42	
PITV	1990208001	Withholding Tax at Source-VAT	4,957,865.28	
OPRE	1990299000	Other Prepayments	2,414,126.08	
186	1990302000	Guaranty Deposits	1,543,010.05	
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		929,877.28
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		6,124,696.17

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
221	1060502000	Office Equipment	1,505,616.43	
321	1060502100	Accumulated Depreciation-Office Equipment		1,240,824.33
223	1060503000	ICT Equipment	6,387,198.66	
323	1060503100	Accumulated Depreciation-ICT Equipment		3,090,454.31
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		69,275.85
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		78,960.00
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		1,407,472.47
241	1060601000	Motor Vehicles	17,559,251.69	
341	1060601100	Accumulated Depreciation-Motor Vehicles		10,710,380.40
222	1060701000	Furniture & Fixtures	2,270,028.38	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,802,908.73
264.3	1069803000	Construction in Progress- Buildings & Other Structures	4,365,141.63	
223.2	1080102000	Computer Software	1,137,435.50	
323.2	1080102100	Accumulated Amortization-Computer Software		1,018,387.92
DIPCS	1089802000	Development in Progress-Computer Software	261,160.71	
401	2010101000	Accounts Payable		5,439,648.78
401.1	2010101001	Accounts Payable - Accrued Expenses		3,322,836.25
412.1	2020101020	Due to BIR-EWT goods 1%		3,454.03
412.2	2020101006	Due to BIR-EWT services 2%		41,945.27
412.6	2020101007	Due to BIR-EWT prof./consultant 10%		600.00
412.4	2020101001	Due to BIR-w/tax compensation		415,342.04
412.5.1	2020101021	Due to BIR-EVAT goods 5%		6,271.38
412.5.2	2020101005	Due to BIR-EVAT services 5%		77,166.27
412.3	2020101003	Due to BIR-Non-VAT services 1%		26,744.40
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		10,100.00
414.1	2020103001	Due to Pag-IBIG - Premium		40,266.54
414.2	2020103002	Due to Pag-IBIG - MPL		32,650.90
414.4	2020103004	Due to Pag-IBIG - MP2		152,500.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		18,900.00
415.1	2020104001	Due to PhilHealth-Premium		187,333.96
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		226,172.50
417.2	2020111002	Due to SSS - ECC		2,310.00
417.3	2020111003	Due to SSS - Salary Loan		18,076.64
417.4	2020111005	Due to SSS - Provident Fund		74,130.00
417.5	2020111006	Due to SSS - Calamity Loan		21,000.00
421A	2020110000	Due to Parent Corporation		260,296.86
VATP	2020112000	Value Added Tax Payable		2,249,364.21
ITR	2020113000	Income Tax Payable		0.87
TLIAB	2040101000	Trust Liabilities		90,768,135.61
426	2040104000	Guaranty/Security Deposits Payable		2,372,507.33
CustDep	2040105000	Customers' Deposits Payable		204,904.00
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		116,676.00
LBP	2060102000	Leave Benefits Payable		3,595,937.28
439	2999999000	Other Payables		140,466.69
502	3080101000	Share Capital		315,609,500.00
502A	3080102000	Share Premium		29.28
510	3070101000	Retained Earnings/(Deficit)	126,740,049.01	
605	4020101000	Permit Fees		686,338.06
613	4020104000	Clearance & Certification Fees		16,759.33

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
617	4020110000	Inspection fees		19,598.62
628.3	4020111000	Verification & Authentication Fees		192.86
621	4020113000	Processing Fees		27,982.13
629	4020114000	Fines & Penalties-Service Income		5,384.31
628.1	4020199001	Other Service Income-CUSA		1,605,329.74
628	4020199000	Other Service Income		3,000.00
628.2	4020199002	Other Service Income-Overtime SEZAD		435,075.21
642	4020205000	Rent/Lease Income		463,872.56
664	4020221000	Interest Income		158,889.69
649	4020223000	Fines & Penalties-Business Income		5,357.14
653	4020234000	Management Fees		16,974,550.43
648.1	4020236000	Admission Fees		1,923,048.93
648	4020299000	Other Business Income		30,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		122,159.48
678.1	4069901000	Proceeds from Insurance/Indemnities		27,492.55
678	4069999000	Miscellaneous Income		864.44
701	5010101000	Salaries & Wages-Regular	10,314,905.08	
711	5010201000	Personnel Economic Relief Allowance (PERA)	344,383.71	
713	5010202000	Representation Allowance (RA)	174,250.00	
714	5010203000	Transportation Allowance (TA)	118,750.00	
715	5010204000	Clothing/Uniform Allowance	312,000.00	
723	5010213000	Overtime & Night Pay	59,788.31	
PDBOD	5010217001	BOD Per diem	633,000.00	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,663,006.71	
731	5010301000	Retirement & Life Insurance Premiums	320,800.00	
734	5010304000	Employees Compensation Insurance Premiums	5,070.00	
732	5010302000	Pag-IBIG Contributions	28,100.00	
733	5010303000	PhilHealth Contributions	240,214.06	
735	5010305000	Provident Fund Contributions	148,485.00	
751	5020101000	Traveling Expenses-Local	559,196.64	
751b	5020101001	BOD Travel Expenses	259,193.87	
753	5020201000	Training Expenses	9,600.00	
753b	5020201001	BOD Training Expenses	16,442.14	
755	5020301000	Office Supplies Expenses	350,014.37	
761	5020309000	Fuel, Oil & Lubricants Expenses	303,921.48	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	6,250.00	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	190,000.00	
765	5020399000	Other Supplies & Materials Expenses	68,618.45	
766	5020401000	Water Expenses	77,781.32	
767	5020402000	Electricity Expenses	168,439.23	
771	5020501000	Postage & Courier Services	1,531.01	
773	5020502001	Telephone Expenses-Mobile	82,253.42	
773EO	5020502003	BOD Communication Allowance-EO	26,278.39	
774	5020503000	Internet Subscription Expenses	44,384.70	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	874.99	
884	5021003000	Extraordinary & Miscellaneous Expenses	28,551.21	
791	5021101000	Legal Services	39,668.30	
792	5021102000	Auditing Services	568,653.00	
799	5021199000	Other Professional Services	936,605.84	
794	5021201000	Environment/Sanitary Services	303,530.00	
796	5021202000	Janitorial Services	431,368.16	
797	5021203000	Security Services	388,077.58	
795	5021299000	Other General Services	22,026.79	
811	5021301000	R&M-Investment Property	22,044.65	
815B	5021304001	R&M - Buildings	17,044.64	
823	5021305002	R&M-M&E ICT Equipment	2,880.00	
841	5021306000	R&M-Transportation Equipment	98,767.86	
891	5021501000	Taxes, Duties & Licenses	4,070.00	

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893	5021503000	Insurance/Reinsurance Expenses	12,627.50	
780	5029901001	Advertising, Promotional & Marketing Expenses	54,553.65	
781	5029902000	Printing & Publication Expenses	17,078.00	
783	5029903000	Representation Expenses	308,802.14	
783b	5029903001	BOD Representation Expenses	154,463.82	
BODRAT	5029903002	BOD RATA - EO	218,924.62	
782	5029905000	Rent/Lease expenses	1,500.00	
969	5029999000	Other Maintenance & Operating Expenses	468,510.71	
971	5030104000	Bank Charges	212.00	
902	5050102000	Depreciation-Land Improvements	12,641.16	
915.1	5050104099	Depreciation-Other Structures	85,618.98	
921	5050105001	Depreciation-M&E Office Equipment	2,655.00	
923	5050105002	Depreciation-M&E ICT Equipment	230,027.44	
934	5050105009	Depreciation-M&E Military, Police & Security Equipment	13,855.17	
923.1	5050105011	Depreciation-M&E Printing Equipment	2,115.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	17,896.35	
941	5050106001	Depreciation-Motor Vehicles	367,722.36	
922	5050107001	Depreciation-Furniture & Fixtures	7,219.92	
951	5050201000	Amortization-Intangible Assets	44,642.88	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	20,974.01	
891.1	5021504000	Income Tax Expenses	252,934.12	
TOTAL			496,182,846.63	496,182,846.63

Certified Correct:


JOSEPHINE Q. TECAN
 Accountant