



JOHN HAY MANAGEMENT CORPORATION  
a member of The **BCDA** Group

**TRIAL BALANCE**

**AS AT 30 JUNE 2024**

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	133,763.94	
104	1010102000	Petty Cash	80,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	19,365,836.21	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	4,543,772.37	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,241.15	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	5,615,333.35	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,120.26	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	114.62	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,143,642.22	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,133,764.04	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	185,918.87	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,162,642.12	
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	19,348,250.00	
111-14	1010506007	Special Savings Deposit-Local Currency, OF19.2M 60d	19,228,629.34	
111-15	1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,091,800.00	
111-16	1010506009	Special Savings Deposit-Local Currency, CU17M	17,085,579.66	
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	8,342,557.50	
121	1030101000	Accounts Receivable	11,973,817.90	
301	1030101200	Allowance for Impairment-Accounts Receivable		7,201,403.27
137	1030305000	Due from Other GCs	244,417.54	
141	1030307000	Due from Parent Corporation	23,645,618.42	
146	1039901000	Receivables-Disallowances/Charges	18,405,422.41	
123	1039902000	Due from Officers & Employees	66,134.39	
149	1039999000	Other Receivables	25,100.00	
155	1040401000	Office Supplies Inventory	499,010.41	
168	1040413000	Construction Materials Inventory	3,446,081.94	
226ICT	1040503000	Semi-Expendable ICT Equipment	49,000.00	
165	1040499000	Other Supplies & Materials Inventory	411,036.76	
178	1990205000	Prepaid Insurance	21,503.93	
PITV	1990208001	Withholding Tax at Source-VAT	5,030,836.59	
184	1990210000	Prepaid Subscription	282,080.52	
OPRE	1990299000	Other Prepayments	2,964,778.69	
186	1990302000	Guaranty Deposits	1,543,010.05	
DOLF	1021301000	Financial Assets at Fair Value Through Other Comprehensive Inco	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		942,518.44
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		6,195,417.21
221	1060502000	Office Equipment	1,505,616.43	

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321	1060502100	Accumulated Depreciation-Office Equipment		1,243,479.33
223	1060503000	ICT Equipment	6,387,198.66	
323	1060503100	Accumulated Depreciation-ICT Equipment		3,320,481.75
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		83,131.02
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		81,075.00
236	1060514000	Technical & Scientific Equipment	414,157.14	
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		1,425,368.82
241	1060601000	Motor Vehicles	17,586,251.69	
341	1060601100	Accumulated Depreciation-Motor Vehicles		11,078,102.76
222	1060701000	Furniture & Fixtures	2,270,028.38	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,879,128.65
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		1,100,233.15
DIPCS	1089802000	Development in Progress-Computer Software	261,160.71	
401	2010101000	Accounts Payable		2,427,003.98
401.1	2010101001	Accounts Payable - Accrued Expenses		4,621,229.11
412.1	2020101020	Due to BIR-EWT goods 1%		6,065.23
412.2	2020101006	Due to BIR-EWT services 2%		39,130.94
412.4	2020101001	Due to BIR-w/tax compensation		305,190.87
412.5.1	2020101021	Due to BIR-EVAT goods 5%		13,856.32
412.5.2	2020101005	Due to BIR-EVAT services 5%		87,001.48
412.3	2020101003	Due to BIR-Non-VAT services 1%		19,917.90
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		8,350.00
414.1	2020103001	Due to Pag-IBIG - Premium		42,866.54
414.2	2020103002	Due to Pag-IBIG - MPL		25,382.64
414.4	2020103004	Due to Pag-IBIG - MP2		142,000.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		18,900.00
415.1	2020104001	Due to PhilHealth-Premium		194,050.22
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		242,902.50
417.2	2020111002	Due to SSS - ECC		2,730.00
417.3	2020111003	Due to SSS - Salary Loan		21,200.00
417.4	2020111005	Due to SSS - Provident Fund		77,560.00
417.5	2020111006	Due to SSS - Calamity Loan		6,900.00
421A	2020110000	Due to Parent Corporation		260,327.04
VATP	2020112000	Value Added Tax Payable		2,484,220.86
ITR	2020113000	Income Tax Payable		0.87
TLIAB	2040101000	Trust Liabilities		65,852,023.78
426	2040104000	Guaranty/Security Deposits Payable		2,251,544.98
CustDep	2040105000	Customers' Deposits Payable		120,112.00
TL-D	2040108000	Trust Liabilities-Disallowances/Charges		29,327.00
455.1	2050199000	Other Deferred Credits		7,300.84
455	2050201000	Unearned Revenue/Income-Investment Property		158,340.00
LBP	2060102000	Leave Benefits Payable		3,114,676.41
439	2999999000	Other Payables		149,065.73
502	3080101000	Share Capital		315,609,500.00
502A	3080102000	Share Premium		29.28
510	3070101000	Retained Earnings/(Deficit)	132,792,393.04	
605	4020101000	Permit Fees		1,100,901.42
613	4020104000	Clearance & Certification Fees		28,887.01

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617	4020110000	Inspection fees		26,098.62
628.3	4020111000	Verification & Authentication Fees		192.86
621	4020113000	Processing Fees		53,160.70
629	4020114000	Fines & Penalties-Service Income		17,325.43
628.1	4020199001	Other Service Income-CUSA		2,933,437.09
628	4020199000	Other Service Income		4,607.14
628.2	4020199002	Other Service Income-Overtime SEZAD		863,879.96
642	4020205000	Rent/Lease Income		820,888.09
664	4020221000	Interest Income		343,912.43
649	4020223000	Fines & Penalties-Business Income		16,392.85
653	4020234000	Management Fees		40,035,506.48
648.1	4020236000	Admission Fees		4,048,928.76
648	4020299000	Other Business Income		58,000.00
681	4050101000	Gain on Foreign Exchange (FOREX)		488,779.65
678.1	4069901000	Proceeds from Insurance/Indemnities		27,492.55
678	4069999000	Miscellaneous Income		12,223.48
701	5010101000	Salaries & Wages-Regular	20,494,613.94	
711	5010201000	Personnel Economic Relief Allowance (PERA)	682,474.61	
713	5010202000	Representation Allowance (RA)	344,750.00	
714	5010203000	Transportation Allowance (TA)	228,750.00	
715	5010204000	Clothing/Uniform Allowance	330,000.00	
723	5010213000	Overtime & Night Pay	121,961.67	
725A	5010214000	Year-End Bonus	133,187.00	
724	5010215000	Cash Gift	7,500.00	
725	5010216000	Mid-Year Bonus	3,403,348.00	
PDBOD	5010217001	BOD_Per diem	1,153,000.00	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,663,006.71	
731	5010301000	Retirement & Life Insurance Premiums	639,905.00	
734	5010304000	Employees Compensation Insurance Premiums	10,120.00	
732	5010302000	Pag-IBIG Contributions	61,887.24	
733	5010303000	PhilHealth Contributions	479,635.12	
735	5010305000	Provident Fund Contributions	296,257.50	
742	5010403000	Terminal Leave Benefits	468,888.75	
751	5020101000	Traveling Expenses-Local	1,129,947.09	
751b	5020101001	BOD_Travel Expenses	680,160.49	
753	5020201000	Training Expenses	556,479.28	
753b	5020201001	BOD_Training Expenses	24,924.28	
755	5020301000	Office Supplies Expenses	650,641.16	
761	5020309000	Fuel, Oil & Lubricants Expenses	650,242.51	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	163,466.96	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	369,543.11	
765	5020399000	Other Supplies & Materials Expenses	205,329.71	
766	5020401000	Water Expenses	135,244.01	
767	5020402000	Electricity Expenses	296,587.44	
771	5020501000	Postage & Courier Services	4,346.28	
773	5020502001	Telephone Expenses-Mobile	138,898.85	
773EO	5020502003	BOD_Communication Allowance-EO	72,803.83	
774	5020503000	Internet Subscription Expenses	89,408.07	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	1,924.99	
884	5021003000	Extraordinary & Miscellaneous Expenses	32,975.14	
791	5021101000	Legal Services	75,668.30	
792	5021102000	Auditing Services	1,137,304.00	
799	5021199000	Other Professional Services	2,078,327.75	
794	5021201000	Environment/Sanitary Services	726,990.00	
796	5021202000	Janitorial Services	964,830.75	
797	5021203000	Security Services	884,772.97	

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795	5021299000	Other General Services	110,399.85	
811	5021301000	R&M-Investment Property	22,044.65	
815B	5021304001	R&M - Buildings	37,575.93	
815OS	5021304099	R&M - Other Structures	357.15	
823	5021305002	R&M-M&E ICT Equipment	29,580.00	
841	5021306000	R&M-Transportation Equipment	495,493.55	
850	5021398000	R&M-Others	19,941.96	
891	5021501000	Taxes, Duties & Licenses	11,149.86	
892	5021502000	Fidelity Bond Premiums	26,775.00	
893	5021503000	Insurance/Reinsurance Expenses	25,336.77	
780	5029901001	Advertising, Promotional & Marketing Expenses	345,689.09	
781	5029902000	Printing & Publication Expenses	20,082.00	
783	5029903000	Representation Expenses	674,264.32	
783b	5029903001	BOD_Representation Expenses	337,817.18	
BODRAT	5029903002	BOD_RATA - EO	520,511.99	
782	5029905000	Rent/Lease expenses	300,300.00	
786	5029907000	Subscription Expenses	262,867.25	
974	5029914000	Documentary Stamps Expenses	130.00	
969	5029999000	Other Maintenance & Operating Expenses	557,855.17	
971	5030104000	Bank Charges	1,146.00	
902	5050102000	Depreciation-Land Improvements	25,282.32	
915.1	5050104099	Depreciation-Other Structures	156,340.02	
921	5050105001	Depreciation-M&E Office Equipment	5,310.00	
923	5050105002	Depreciation-M&E ICT Equipment	460,054.88	
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	35,792.70	
941	5050106001	Depreciation-Motor Vehicles	735,444.72	
922	5050107001	Depreciation-Furniture & Fixtures	83,439.84	
951	5050201000	Amortization-Intangible Assets	126,488.11	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	20,974.01	
891.1	5021504000	Income Tax Expenses	1,208,560.57	
<b>TOTAL</b>			<b>498,054,273.52</b>	<b>498,054,273.52</b>

Certified Correct:

  
**JOSEPHINE Q TECAN**  
 Accountant