

Republic of the Philippines
Office of the President



JOHN HAY MANAGEMENT CORPORATION
a member of The BCDA Group

TRIAL BALANCE
AS AT 30 SEPTEMBER 2024

NGA CODE	RCA CODE	ACCOUNT NAME	DEBIT	CREDIT
102	1010101000	Cash-Collecting Officer	89,916.14	
104	1010102000	Petty Cash	80,000.00	
111-1	1010202004	Cash in Bank-LCCA-OPEX	32,093,210.64	
111-2	1010202005	Cash in Bank-LCCA-Generated Fund	7,556,715.83	
111-3	1010202006	Cash in Bank-LCCA-Scout Barrio Fund	149,271.66	
111-4	1010202007	Cash in Bank-LCCA-IHG Fund	5,818,634.55	
111-6	1010202009	Cash in Bank-LCCA-Adopt-A-Tree-Fund	413,204.72	
111-7	1010202010	Cash in Bank-LCCA-HDMF Remittance	127.30	
111-8	1010506001	Special Savings Deposit-Local Currency, LBP GF1M	1,144,798.96	
111-9	1010506002	Special Savings Deposit-Local Currency, IHG4.78M	5,144,381.12	
111-10	1010506003	Special Savings Deposit-Local Currency, Ret. Fund	186,207.05	
111-11	1010506004	Special Savings Deposit-Local Currency, GF5M	5,167,863.88	
111-13	1010506006	Special Savings Deposit-Local Currency, OF19.3M 90d	19,397,158.08	
111-15	1010506008	Special Savings Deposit-Local Currency, GF17M 180d	17,185,633.98	
111-16	1010506009	Special Savings Deposit-Local Currency, CU17M	17,128,293.61	
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	7,920,809.68	
121	1030101000	Accounts Receivable	12,003,310.78	
301	1030101200	Allowance for Impairment-Accounts Receivable		7,211,981.73
137	1030305000	Due from Other GCs	343,509.02	
141	1030307000	Due from Parent Corporation	29,507,868.86	
146	1039901000	Receivables-Disallowances/Charges	18,405,422.41	
123	1039902000	Due from Officers & Employees	72,503.26	
149	1039999000	Other Receivables	25,100.00	
155	1040401000	Office Supplies Inventory	593,943.39	
168	1040413000	Construction Materials Inventory	3,446,081.94	
165	1040499000	Other Supplies & Materials Inventory	364,177.14	
148	1990104000	Advances to Officers & Employees	148,480.00	
178	1990205000	Prepaid Insurance	106,606.07	
184	1990210000	Prepaid Subscription	455,460.07	
185	1990299000	Other Prepayments	3,975,898.25	
186	1990302000	Guaranty Deposits	1,593,010.05	
		Financial Assets at Fair Value Through Other Comprehensive		
DOLF	1021301000	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		955,159.60
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		6,265,722.50
221	1060502000	Office Equipment	1,505,616.43	

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321	1060502100	Accumulated Depreciation-Office Equipment		1,246,134.33
223	1060503000	ICT Equipment	6,387,198.66	
323	1060503100	Accumulated Depreciation-ICT Equipment		3,550,509.19
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		96,986.19
223.1	1060512000	Printing Equipment	94,000.00	
323.1	1060512100	Accumulated Depreciation-Printing Equipment		83,190.00
236	1060514000	Technical & Scientific Equipment	542,282.14	
336	1060514100	Accumulated Depreciation-Technical & Scientific Equipment		187,920.00
240	1060599000	Other Machinery & Equipment	2,513,398.04	
340	1060599100	Accumulated Depreciation-Other Machinery & Equipment		1,443,265.17
241	1060601000	Motor Vehicles	17,070,535.72	
341	1060601100	Accumulated Depreciation-Motor Vehicles		10,827,789.72
222	1060701000	Furniture & Fixtures	2,270,028.38	
322	1060701100	Accumulated Depreciation-Furniture & Fixtures		1,955,348.57
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		1,122,554.59
DIPCS	1089802000	Development in Progress-Computer Software	261,160.71	
401	2010101000	Accounts Payable		1,695,484.88
401.1	2010101001	Accounts Payable - Accrued Expenses		5,786,512.99
412.1	2020101020	Due to BIR-EWT goods 1%		13,505.39
412.2	2020101006	Due to BIR-EWT services 2%		201,623.43
412.4	2020101001	Due to BIR-w/tax compensation		423,283.42
412.5.1	2020101021	Due to BIR-EVAT goods 5%		51,514.09
412.5.2	2020101005	Due to BIR-EVAT services 5%		465,344.54
412.3	2020101003	Due to BIR-Non-VAT services 1%		41,423.27
412.6.4	2020101014	Due to BIR-EWT dir.fees<720k 5%		31,825.75
414.1	2020103001	Due to Pag-IBIG - Premium		51,715.74
414.2	2020103002	Due to Pag-IBIG - MPL		18,536.94
414.4	2020103004	Due to Pag-IBIG - MP2		139,250.00
414.5	2020103005	Due to Pag-IBIG - Calamity Loan		18,900.00
415.1	2020104001	Due to PhilHealth-Premium		188,841.14
417.1	2020111001	Due to SSS - SSS Life and Retirement Premium		244,512.50
417.2	2020111002	Due to SSS - ECC		2,680.00
417.3	2020111003	Due to SSS - Salary Loan		17,600.00
417.4	2020111005	Due to SSS - Provident Fund		75,320.00
417.5	2020111006	Due to SSS - Calamity Loan		3,900.00
421A	2020110000	Due to Parent Corporation		367,663.80
ITR	2020113000	Income Tax Payable		0.87
TLIAB	2040101000	Trust Liabilities		42,850,999.88
426	2040104000	Guaranty/Security Deposits Payable		2,365,709.68
CustDep	2040105000	Customers' Deposits Payable		15,000.00
TL-D	2040108000	Trust Liabilities-Disallowances/Charges		194,227.00
455	2050201000	Unearned Revenue/Income-Investment Property		291,633.60
LBP	2060102000	Leave Benefits Payable		2,711,938.77
439	2999999000	Other Payables		82,885.73
502	3080101000	Share Capital		277,241,400.00
502A	3080102000	Share Premium		54.31
510	3070101000	Retained Earnings/(Deficit)	94,359,629.43	
605	4020101000	Permit Fees		1,464,279.00

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613	4020104000	Clearance & Certification Fees		65,127.19
617	4020110000	Inspection fees		32,598.62
628.3	4020111000	Verification & Authentication Fees		192.86
621	4020113000	Processing Fees		64,874.98
629	4020114000	Fines & Penalties-Service Income		69,071.96
628.1	4020199001	Other Service Income-CUSA		3,124,026.75
628	4020199000	Other Service Income		11,785.71
628.2	4020199002	Other Service Income-Overtime SEZAD		1,174,406.15
642	4020205000	Rent/Lease Income		916,446.03
664	4020221000	Interest Income		686,963.22
649	4020223000	Fines & Penalties-Business Income		19,071.42
653	4020234000	Management Fees		62,711,061.07
648.1	4020236000	Admission Fees		5,599,711.43
648	4020299000	Other Business Income		81,000.00
DKIND	4040202000	Donations in Kind		102,321.43
681	4050101000	Gain on Foreign Exchange (FOREX)		488,779.65
678.1	4069901000	Proceeds from Insurance/Indemnities		27,492.55
678	4069999000	Miscellaneous Income		12,971.69
701	5010101000	Salaries & Wages-Regular	30,243,421.00	
711	5010201000	Personnel Economic Relief Allowance (PERA)	1,011,520.06	
713	5010202000	Representation Allowance (RA)	487,750.00	
714	5010203000	Transportation Allowance (TA)	316,250.00	
715	5010204000	Clothing/Uniform Allowance	382,000.00	
723	5010213000	Overtime & Night Pay	188,563.00	
725A	5010214000	Year-End Bonus	274,324.90	
724	5010215000	Cash Gift	18,500.00	
725	5010216000	Mid-Year Bonus	3,403,348.00	
PDBOD	5010217001	BOD Per diem	1,753,000.00	
PBI	5010217002	BOD Performance Based Incentive	400,515.01	
717PBB	5010299014	Other Bonuses & Allowances-PBB	1,785,986.06	
719AB	5010299040	Other Bonuses & Allowances-Anniversary Bonus	150,000.00	
719L	5010299041	Other Bonuses & Allowances-Loyalty	35,000.00	
731	5010301000	Retirement & Life Insurance Premiums	953,405.00	
734	5010304000	Employees Compensation Insurance Premiums	15,070.00	
732	5010302000	Pag-IBIG Contributions	94,887.24	
733	5010303000	PhilHealth Contributions	712,597.74	
735	5010305000	Provident Fund Contributions	440,420.00	
742	5010403000	Terminal Leave Benefits	468,888.75	
751	5020101000	Traveling Expenses-Local	1,583,508.80	
751b	5020101001	BOD Travel Expenses	999,690.97	
753	5020201000	Training Expenses	986,157.85	
753b	5020201001	BOD Training Expenses	73,272.50	
755	5020301000	Office Supplies Expenses	975,645.95	
761	5020309000	Fuel, Oil & Lubricants Expenses	939,795.43	
726	5020321000	Semi-Expendable Machinery & Equipment Expenses	279,452.68	
726.1	5020322000	Semi-Expendable Furniture, Fixtures & Books Expenses	408,722.57	
765	5020399000	Other Supplies & Materials Expenses	417,313.62	
766	5020401000	Water Expenses	200,190.78	
767	5020402000	Electricity Expenses	386,843.19	
771	5020501000	Postage & Courier Services	11,199.88	
773	5020502001	Telephone Expenses-Mobile	229,747.08	
773EO	5020502003	BOD Communication Allowance-EO	97,038.15	
774	5020503000	Internet Subscription Expenses	149,714.92	
775	5020504000	Cable, Satellite, Telegraph & Radio Expenses	6,792.73	

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884	5021003000	Extraordinary & Miscellaneous Expenses	63,382.34	
791	5021101000	Legal Services	101,588.30	
792	5021102000	Auditing Services	1,705,955.00	
799	5021199000	Other Professional Services	3,068,056.26	
794	5021201000	Environment/Sanitary Services	1,023,385.00	
796	5021202000	Janitorial Services	1,640,424.10	
797	5021203000	Security Services	1,300,238.62	
795	5021299000	Other General Services	178,221.88	
811	5021301000	R&M-Investment Property	28,852.69	
815B	5021304001	R&M - Buildings	62,700.94	
815OS	5021304099	R&M - Other Structures	68,114.39	
823	5021305002	R&M-M&E ICT Equipment	57,886.06	
841	5021306000	R&M-Transportation Equipment	682,743.67	
850	5021398000	R&M-Others	19,941.96	
891	5021501000	Taxes, Duties & Licenses	28,327.99	
892	5021502000	Fidelity Bond Premiums	60,075.00	
893	5021503000	Insurance/Reinsurance Expenses	46,394.43	
780	5029901001	Advertising, Promotional & Marketing Expenses	564,992.28	
781	5029902000	Printing & Publication Expenses	66,134.00	
783	5029903000	Representation Expenses	1,000,234.21	
783b	5029903001	BOD Representation Expenses	419,317.18	
BODRAT	5029903002	BOD RATA - EO	824,833.45	
782	5029905000	Rent/Lease expenses	300,300.00	
786	5029907000	Subscription Expenses	529,679.67	
974	5029914000	Documentary Stamps Expenses	144,306.00	
969	5029999000	Other Maintenance & Operating Expenses	697,895.17	
971	5030104000	Bank Charges	1,517.00	
902	5050102000	Depreciation-Land Improvements	37,923.48	
915.1	5050104099	Depreciation-Other Structures	226,645.31	
921	5050105001	Depreciation-M&E Office Equipment	7,965.00	
923	5050105002	Depreciation-M&E ICT Equipment	690,082.32	
934	5050105009	Depreciation-M&E Military, Police & Security Equipment	41,565.51	
923.1	5050105011	Depreciation-M&E Printing Equipment	6,345.00	
940	5050105099	Depreciation-M&E Other Machinery & Equipment	53,689.05	
941	5050106001	Depreciation-Motor Vehicles	1,103,167.08	
922	5050107001	Depreciation-Furniture & Fixtures	159,659.76	
951	5050201000	Amortization-Intangible Assets	148,809.55	
901	5050302000	Impairment Loss-Loans & Receivables	10,578.46	
681.1	5050401000	Loss on Foreign Exchange (FOREX)	442,721.83	
891.1	5021504000	Income Tax Expenses	2,228,332.28	
TOTAL			461,288,724.10	461,288,724.10

Certified Correct:


JOSEPHINE Q. TECAN
 Accountant