

Trial Balance Summary

Company: Bases Conversion and Development Authority

As of March 31, 2021

Account	Type	Description	Amount
1010101001	A	Cash Collecting Officer-BCDA-PHP	125,804.90
1010101003	A	Cash Collecting Officer-JHMC	-
1010101004	A	Cash Collecting Officer-BCDA-USD	(150.30)
1010102000	A	Petty Cash	1,330,000.00
1010203001	A	Cash - LCSA LBP LU (7754)	10,814,339.35
1010203002	A	Cash - LCSA LBP SCTEX LP (5290)	4,765,511.48
1010203004	A	Cash - LCSA DBP FP (7080)	67,558,635.52
1010203005	A	Cash - LCSA LBP Buendia (8213)	232,819,114.00
1010203006	A	Cash - LCSA DBP Baguio (9080)	4,762,900.48
1010203007	A	Cash - LCSA LBP Ermita (8843)	1,556.07
1010203008	A	Cash - LCSA DBP Clark (6080)	191,912.77
1010203020	A	Cash - LCSA LBP Capas (1620)	16,843,784.29
1010203040	A	Cash - LCSA LBP Global City (0309)	468,869,588.59
1010203050	A	Cash - LCSA LBP BGC SCRIP (0406)	43,401,356.26
1010203060	A	Cash - LCSA LBP BGC DICT	1,302,819,655.18
1010303001	A	Cash - FCSA BCDA DBP Dollar (8530)	9,274,091.13
1010502000	A	Time Deposits-Local Currency	1,358,861,406.58
1020201000	A	Investments in Treasury Bills - Local	1,101,262.49
1020205000	A	Investments in Bonds - Local	1,757,730,716.82
1020205300	A	Discount - Investments in Bonds - Local	0.01
1020501001	A	Investments in Joint Venture-FLI	231,450,000.00
1020501002	A	Investments in Joint Venture-JOIN	458,610,240.00
1020601001	A	Investments in Associates/Affiliates-Fort Bonifacio Developm	14,022,131,333.20
1020601002	A	Investments in Associates/Affiliates-Bonifacio Communication	27,500,000.00
1020601003	A	Investments in Associates/Affiliates-Bonifacio Estate Servic	4,333,332.60
1020601005	A	Investments in Associates/Affiliates-Subic Clark Alliance fo	2,083,333.33
1021001001	A	Investments in Subsidiaries-Clark Development Corporation (C	2,813,507,300.10
1021001002	A	Investments in Subsidiaries-John Hay Management Corporation	383,814,078.97
1021001003	A	Investments in Subsidiaries-BCDA Management and Holdings, In	280,000,000.00
1021001004	A	Investments in Subsidiaries-North Luzon Railways Corporation	100,000,000.00
1021001005	A	Investments in Subsidiaries-Poro Point Management Corporatio	68,143,720.25
1021001006	A	Investments in Subsidiaries-Clark International Airport Corp	1,250,000.00
1021001100	A	Allowance for Impairment-Investment in Subsidiaries	(100,000,000.00)
1029901001	A	Investments in Stocks-BWC	70,051,870.20
1029901002	A	Investments in Stocks-PPIC	15,000,000.00
1029999000	A	Other Investments	17,972,449.07
1030101000	A	Accounts Receivable	26,162,543,863.91
1030101100	A	Allowance for Credit Losses-Accounts Receivable	(2,197,435,671.08)
1030105000	A	Interest Receivable	573,337.15
1030106000	A	Dividends Receivable	19,002,935.31
1030201000	A	Operating Lease Receivable	241,295,558.15
1030202000	A	Accounts Receivable Unbilled	516,909,795.67
1030301000	A	Due from National Government Agencies	1,662,066,431.62
1030303000	A	Due from Local Government Units	3,750,173.02
1030305000	A	Due from Government Corporations	844,766.91
1030306000	A	Due from Subsidiaries/Joint Ventures/Associates/Affiliates	4,085,381,984.24
1030502000	A	Due from Officers and Employees	4,301,138.89
1030503000	A	Due from Non-Government Organizations/People's Organizations	9,891,364.06
1030511000	A	Due from Other Individuals	2,356,524.23
1030599000	A	Other Receivables	28,491,038.31
1030599001	A	AR Clearing	3,206,928.34
1040101001	A	Merchandise Inventory-Heritage Park	446,991,446.01
1040101002	A	Merchandise Inventory-Condo Units	244,285,876.94
1040101003	A	Merchandise Inventory-Parking Units	32,190,178.57

Account	Type	Description	Amount
1040101004	A	Merchandise Inventory-Socialized Housing Units	600,000.00
1040401000	A	Office Supplies Inventory	2,941,449.25
1040499000	A	Other Supplies and Materials Inventory	965.27
1050102000	A	Investment Property, Buildings	10,713,658,745.15
1050102001	A	Investment Property, Buildings - Loghomes	240,524,298.00
1050102002	A	Investment Property, Buildings - CJH Manor/Suites	121,657,504.00
1050102100	A	Accumulated Depreciation-Investment Property, Buildings	(400,616,623.69)
1060101000	A	Land	669,710.00
1060299000	A	Other Land Improvements	2,798,681,043.73
1060299100	A	Accumulated Depreciation-Other Land Improvements	(1,975,586,085.05)
1060401000	A	Buildings	475,005,928.30
1060401100	A	Accumulated Depreciation-Buildings	(356,136,210.18)
1060499000	A	Other Structures	141,706,741.29
1060499100	A	Accumulated Depreciation-Other Structures	(12,091,212.94)
1060502000	A	Office Equipment	91,747,698.29
1060502100	A	Accumulated Depreciation-Office Equipment	(53,991,722.32)
1060503000	A	Information and Communication Technology Equipment	2,762,364.17
1060503100	A	Accumulated Depreciation-Information and Communication Techn	(74,706.88)
1060599000	A	Other Machinery and Equipment	26,898,945.49
1060599100	A	Accumulated Depreciation-Other Machinery and Equipment	(17,736,339.25)
1060601000	A	Motor Vehicles	164,527,565.44
1060601100	A	Accumulated Depreciation-Motor Vehicles	(101,573,378.30)
1060701000	A	Furniture and Fixtures	11,426,361.63
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	(5,812,451.78)
1060702000	A	Books	492,119.27
1060702100	A	Accumulated Depreciation-Books	(435,580.29)
1060902000	A	Leased Assets Improvements, Buildings	38,767,304.71
1060902100	A	Accumulated Depreciation-Leased Assets Improvements, Buildin	(28,801,918.51)
1061101000	A	Service Concession-Road Networks	32,761,877,058.32
1061101100	A	Accumulated Depreciation-Service Concession-Road Networks	(5,458,135,479.10)
1061108000	A	Service Concession-Airport Systems	1,166,273,244.88
1061108100	A	Accumulated Depreciation-Service Concession-Airport Systems	(111,653,743.87)
1069802000	A	Fixed Asset Accrual	1,684,376.72
1069803000	A	Semi-Expendable Properties	177,331.09
1069804000	A	Fixed Asset Accrual LAND	73,182,021,055.47
1069805000	A	Right-of-use Asset	88,154,476.17
1069805100	A	Accumulated Depreciation-Right-of-use Asset	(57,097,687.14)
1069899000	A	Other Property, Plant and Equipment	6,190,548.87
1069899100	A	Accumulated Depreciation-Other Property, Plant and Equipment	(652,388.21)
1069901000	A	Construction in Progress-Land Improvements	153,576,886.85
1069902000	A	Construction in Progress-Infrastructure Assets	18,339,948,362.59
1069903000	A	Construction in Progress-Buildings and Other Structures	408,576,848.85
1080102100	A	Accumulated Amortization-Computer Software	(8,681,944.97)
1080198000	A	Other Intangible Assets	35,830,416.49
1080198100	A	Accumulated Amortization-Other Intangible Assets	(10,737,555.47)
1089902000	A	Development in Progress-Computer Software	2,646,754.49
1120101000	A	Deferred Tax Assets	4,505,156,050.28
1990104000	A	Advances to Officers and Employees	102,000.00
1990105000	A	Advances to DBM-Procurement Service	5,640,000.64
1990201000	A	Advances to Contractors	1,270,593,753.59
1990202000	A	Prepaid Rent	6,281,465.62
1990205000	A	Prepaid Insurance	2,625,155.31
1990206000	A	Input Tax	284,341,602.23
1990208000	A	Withholding Tax at Source	1,147,711,739.48
1990299000	A	Other Prepayments	8,376,557.91
1990302000	A	Guaranty Deposits	3,000.00
1990399001	A	Deposits for Expropriation	24,059,375.09
1990399003	A	Other Deposits - Perpetual Care Fund	47,868,232.92

Account	Type	Description	Amount
1990399004	A	Other Deposits - Water, Electricity, FOL, Telephone	4,633,221.63
1990399005	A	Security Deposits	2,550,830.94
1990399006	A	Rental Deposits	2,747,737.50
1990401001	A	Restricted Fund - Trust Account Serendra Condo	75,303,887.14
1990401002	A	Restricted Fund - Trust Account Serendra Retail	147,313,805.84
1990401003	A	Restricted Fund - Trust Account Serendra Sequoia 012337	159,143,351.11
1990401004	A	Restricted Fund - CJH DevCo	1,421,096,052.00
1990401005	A	Restricted Fund - DOLF	62,285,804.23
1999908000	A	Deferred Charges/Losses	48,410,695.01
2010101000	L	Accounts Payable	1,919,741,901.81
2010102000	L	Due to Officers and Employees	3,319,748.74
2010106000	L	Operating Lease Payable	31,379,970.52
2010112000	L	Accrued Expenses	286,052,486.40
2010113000	L	Goods Receipt/Invoice Receipt	2,115,643,205.36
2010114000	L	Due to BEPF	6,866.61
2010205000	L	Loans Payable-Foreign	17,162,428,226.60
2020101001	L	Due to BIR - Withholding Tax Compensation	1,525,098.39
2020101002	L	Due to BIR - EWT	1,511,612.82
2020101004	L	Due to BIR - EVAT	2,978,739.94
2020101022	L	Due to BIR - Final Tax	11,030,359.25
2020102001	L	Due to GSIS - Life and Retirement Premium	(9,924.37)
2020102004	L	Due to GSIS - Policy Loan	(41,607.24)
2020102005	L	Due to GSIS -Conso Loan	(231,401.69)
2020102006	L	Due to GSIS- Optional Insurance	-
2020102007	L	Due to GSIS- Educational Loan	(216.67)
2020102008	L	Due to GSIS - Emergency Loan	42,807.24
2020102009	L	Due to GSIS - MPL	231,401.69
2020103001	L	Due to Pag-IBIG - Premium	(200.00)
2020103002	L	Due to Pag-IBIG - MPL	9,088.66
2020103003	L	Due to Pag-IBIG - Housing Loan	-
2020103004	L	Due to Pag-IBIG - MP2	-
2020104000	L	Due to PhilHealth	21,324.13
2020105000	L	Due to NGAs	257,350,851.73
2020106000	L	Due to Government Corporations	1,586,313.42
2020107000	L	Due to LGUs	615,678.00
2020108000	L	Due to Subsidiaries/Joint Venture/Associates/Affiliates	828,448,302.51
2020113000	L	Income Tax Payable	26,914,780.79
2020114000	L	Payroll Deduction	352,031.85
2040105001	L	Customers' Deposits - Heritage Park Installment	56,718,169.50
2040105002	L	Customers' Deposits - Lease	325,354,318.33
2050102000	L	Deferred Service Concession Revenue	4,866,560,140.51
2050103010	L	Output Tax - ASEAN Villas	2,908,625.97
2050104000	L	Other Deferred Credits - Deferred Output Tax	323,682,626.70
2050104010	L	Other Deferred Credits - Deferred Output Tax-ASEAN Villas	37,339,513.16
2050199000	L	Other Deferred Credits	1,048,800,000.00
2050201000	L	Unearned Revenue/Income-Investment Property	2,744,609.96
2050201010	L	Unearned Interest Income-ASEAN Villas	93,870,639.69
2050202000	L	Unearned Tax Subsidy	2,384,307,017.60
2050206000	L	Deferred Credits	633,636,500.46
2050207000	L	Deferred Credits - Heritage Park	450,593,504.82
2050209000	L	Deferred Interest Income - Heritage Park	4,892,164.96
2050210000	L	Deferred Income from Leased Properties	1,289,311,277.85
2050210010	L	Deferred Income from Leased Properties-ASEAN Villas	48,533,082.33
2060102000	L	Leave Benefits Payable	35,974,617.14
2999914000	L	Due to Other Individual	31,643,797.93
2999915000	L	Contractors' Security Deposits	915,250,815.81
2999917000	L	AP Clearing	1,318,311,366.05
2999919000	L	AP Clearing_HPIC	671.00

Account	Type	Description	Amount
299999000	L	Other Payables	225,494,630.96
299999001	L	Security Deposit	1,452,765.29
299999002	L	Performance Security	164,958,526.99
299999003	L	Guarantee Deposit Payable/Construction	5,382,811.00
3010102000	L	Government Equity	110,280,480,876.29
3010103000	L	Contributed Capital	130,681,556.78
3020101000	L	Revaluation Surplus	128,460,632.57
3030102000	L	Revenue/Income and Expense Summary	-
3070101000	L	Retained Earnings/(Deficit)	41,753,076,141.76
3070102000	L	Retained Earnings - Appropriated	6,000,000,000.00
5010101000	E	Salaries and Wages - Regular	27,835,065.91
5010201000	E	Personnel Economic Relief Allowance (PERA)	460,272.72
5010202000	E	Representation Allowance (RA)	826,000.00
5010203000	E	Transportation Allowance (TA)	737,916.23
5010204000	E	Clothing/Uniform Allowance	798,000.00
5010210000	E	Honoraria - Employee	178,500.00
5010211000	E	Hazard Pay	386,500.00
5010213000	E	Overtime and Night Pay	424,113.27
5010214000	E	Year End Bonus	60,270.00
5010215000	E	Cash Gift	7,000.00
5010299012	E	OBA - Productivity Enhancement Incentive	11,500.00
5010299034	E	OBA - Meal Allowance	230,136.37
5010299035	E	OBA - Rice Subsidy	734,400.00
5010299038	E	OBA - Medical	218,146.36
5010299039	E	OBA - Dental & Optical	91,999.50
5010299040	E	OBA - Anniversary Bonus	438,000.00
5010299041	E	OBA - Loyalty	30,000.00
5010299042	E	OBA - Gift Check	20,000.00
5010299044	E	OBA - Per Diem	156,000.00
5010299045	E	OBA - Educational Subsidy	4,939,310.00
5010299046	E	OBA - Medical HMO	311,839.55
5010301000	E	Retirement and Life Insurance Premiums	3,378,899.15
5010302000	E	Pag-IBIG Contributions	89,600.00
5010303000	E	PhilHealth Contributions	294,280.23
5010304000	E	Employees Compensation Insurance Premiums	47,300.00
5010305000	E	Provident/Welfare Fund Contributions	8,632,356.38
5010403000	E	Terminal Leave Benefits	1,344,080.89
5010499000	E	Other Personnel Benefits	326,000.00
5021411000	E	Contribution to AFP Modernization	35,774,272.00
5020101000	E	Traveling Expenses-Local	463,029.00
5020201000	E	Training Expenses	94,512.93
5020301001	E	Office Supplies Expenses - Common	178,192.35
5020301002	E	Office Supplies Expenses - Non Common	110,947.70
5020307000	E	Drugs and Medicines Expenses	45,264.49
5020308000	E	Medical, Dental and Laboratory Supplies Expenses	97,535.70
5020309000	E	Fuel, Oil and Lubricants Expenses	1,698,777.35
5020399000	E	Other Supplies and Materials Expenses	44,196.43
5020401000	E	Water Expenses	1,667,603.03
5020402000	E	Electricity Expenses	15,423,529.15
5020501000	E	Postage and Courier Services	23,438.00
5020502001	E	Telephone Expenses-Mobile	331,894.33
5020502002	E	Telephone Expenses-Landline	3,737,603.32
5020503000	E	Internet Subscription Expenses	737,862.55
5021101000	E	Legal Services	92,631.58
5021102000	E	Auditing Services	10,186,601.16
5021103000	E	Consultancy Services	919,017.13
5021104000	E	Estate Management Fee	159,036,797.72
5021105000	E	Honoraria - Others	427,400.00

Account	Type	Description	Amount
5021201000	E	Environment/Sanitary Services	3,609,984.27
5021203000	E	Security Services	20,243,321.69
5021204000	E	Contract of Service	1,645,019.36
5021299000	E	Other General Services	152,154,946.44
5021304001	E	Repairs and Maintenance - Buildings	1,121,878.19
5021304099	E	Repairs and Maintenance - Other Structures	66,614.24
5021305002	E	Repairs and Maintenance - Information and Communication Tech	5,620,316.87
5021306000	E	Repairs and Maintenance - Transportation Equipment	1,084,181.25
5021499000	E	Financial Assistance/Subsidy/Contribution-Others	39,729,116.00
5021501000	E	Taxes, Duties and Licenses	2,430,076.91
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	1,177,199.50
5029902000	E	Printing and Publication Expenses	6,120.00
5029903000	E	Representation Expenses	272,883.07
5029905000	E	Rent/Lease Expenses	30,431,265.34
5029906000	E	Membership Dues and Contributions to Organizations	29,642.86
5029908000	E	Donations	3,996,020.40
5029912001	E	Representation Allowance - BOD	211,780.05
5029912003	E	Communication Expense - BOD	8,005.64
5029912004	E	Per diem - BOD	1,368,000.00
5029914000	E	Documentary Stamps Expenses	69,135.00
5029918000	E	Major Events and Conventions Expenses	3,097,389.00
5029999000	E	Other Maintenance and Operating Expenses	325,553.57
5030101000	E	Management Supervision/Trusteeship Fees	73,553.13
5030102000	E	Interest Expenses	82,837,871.14
5030103000	E	Guarantee Fees	56,296,694.51
5030104000	E	Bank Charges	1,521,068.80
5050111001	E	Depreciation-Service Concession-Road Networks	106,243,136.00
5050401000	E	Realized Loss on Foreign Exchange	3,129.27
4020101000	I	Permit Fees	3,100,432.64
4020117000	I	Fees and Commissions Income	747,638.69
4020205000	I	Rent/Lease Income	29,241,372.44
4020212000	I	Landing and Parking Fees	714,116.80
4020220000	I	Dividend Income	2,666,666.67
4020221000	I	Interest Income	48,305,978.89
4020221005	I	Interest Income - Due from Other Banks	1,377,243.80
4020223000	I	Fines and Penalties-Business Income	18,966.86
4020224000	I	Service Concession Revenue	221,553,214.44
4020299000	I	Other Business Income	11,221,366.44
4030101000	I	Subsidy from National Government	875,246,802.53
4050101000	I	Realized Gain on Foreign Exchange	17,357,417.85
4050117000	I	Unrealized Gain on Foreign Exchange	926,114,637.92