

**Trial Balance Summary**

Company: Bases Conversion and Development Authority  
 User: svcerbas

Account	Type	Description	Ending Balance
1010101001	A	Cash Collecting Officer-BCDA-PHP	100,558.51
1010101003	A	Cash Collecting Officer-JHMC	-
1010101004	A	Cash Collecting Officer-BCDA-USD	(150.30)
1010102000	A	Petty Cash	1,230,055.94
1010203001	A	Cash - LCSA LBP LU (7754)	9,919,922.91
1010203004	A	Cash - LCSA DBP FP (7080)	1,270,958,209.99
1010203005	A	Cash - LCSA LBP Buendia (8213)	1,101,677,296.47
1010203006	A	Cash - LCSA DBP Baguio (9080)	9,421,021.38
1010203008	A	Cash - LCSA DBP Clark (6080)	552,657.17
1010203020	A	Cash - LCSA LBP Capas (1620)	34,939,159.38
1010203040	A	Cash - LCSA LBP Global City (0309)	958,776,038.45
1010203060	A	Cash - LCSA LBP BGC DICT	1,132,159,195.76
1010303001	A	Cash - FCSA BCDA DBP Dollar (8530)	10,179,400.66
1010502000	A	Time Deposits-Local Currency	11,944,827,482.44
1020201000	A	Investments in Treasury Bills - Local	(0.36)
1020205000	A	Investments in Bonds - Local	1,751,889,003.07
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 Develop	14,022,131,333.20
1020601002	A	Investments in Associates/Affiliates-Bonifacio Communicat	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 Corporatio	2,813,507,300.10
1021001002	A	Investments in Subsidiaries-John Hay Management Corpor	383,814,078.97
1021001003	A	Investments in Subsidiaries-BCDA Management and Holdin	280,000,000.00
1021001004	A	Investments in Subsidiaries-North Luzon Railways Corpora	100,000,000.00
1021001005	A	Investments in Subsidiaries-Poro Point Management Corpc	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	14,094,453,491.14
1030101100	A	Allowance for Credit Losses-Accounts Receivable	(2,197,435,671.08)
1030105000	A	Interest Receivable	10,698,453.86
1030106000	A	Dividends Receivable	19,002,935.31
1030201000	A	Operating Lease Receivable	43,519,414.78
1030202000	A	Accounts Receivable Unbilled	516,909,795.67
1030301000	A	Due from National Government Agencies	1,443,664,151.98
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	3,548,699,597.03
1030502000	A	Due from Officers and Employees	2,248,898.71
1030503000	A	Due from Non-Government Organizations/People's Organiz	9,891,364.06
1030511000	A	Due from Other Individuals	2,013,495.16
1030599000	A	Other Receivables	37,015,725.31
1030599001	A	AR Clearing	(3,029,336.43)
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	Ending Balance
1040101004	A	Merchandise Inventory-Socialized Housing Units	600,000.00
1040401000	A	Office Supplies Inventory	2,978,759.45
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	(2,053,819,967.54)
1060401000	A	Buildings	475,005,928.30
1060401100	A	Accumulated Depreciation-Buildings	(360,501,847.45)
1060499000	A	Other Structures	141,839,939.62
1060499100	A	Accumulated Depreciation-Other Structures	(17,024,407.86)
1060502000	A	Office Equipment	97,032,486.23
1060502100	A	Accumulated Depreciation-Office Equipment	(61,621,894.61)
1060503000	A	Information and Communication Technology Equipment	6,595,813.36
1060503100	A	Accumulated Depreciation-Information and Communication	(108,765.99)
1060599000	A	Other Machinery and Equipment	27,240,273.17
1060599100	A	Accumulated Depreciation-Other Machinery and Equipmen	(18,962,541.03)
1060601000	A	Motor Vehicles	192,522,886.89
1060601100	A	Accumulated Depreciation-Motor Vehicles	(108,578,877.23)
1060701000	A	Furniture and Fixtures	11,407,068.26
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	(6,813,246.71)
1060702000	A	Books	492,119.27
1060702100	A	Accumulated Depreciation-Books	(437,537.74)
1060902000	A	Leased Assets Improvements, Buildings	38,767,304.71
1060902100	A	Accumulated Depreciation-Leased Assets Improvements, E	(30,123,381.04)
1061101000	A	Service Concession-Road Networks	32,761,877,058.32
1061101100	A	Accumulated Depreciation-Service Concession-Road Netw	(5,642,192,638.01)
1061108000	A	Service Concession-Airport Systems	1,101,629,185.44
1061108100	A	Accumulated Depreciation-Service Concession-Airport Sys	(111,653,743.87)
1069802000	A	Fixed Asset Accrual	(567,104.95)
1069803000	A	Semi-Expendable Properties	44,256.08
1069804000	A	Fixed Asset Accrual LAND	73,240,369,900.16
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 Equip	(652,388.21)
1069901000	A	Construction in Progress-Land Improvements	157,714,516.98
1069902000	A	Construction in Progress-Infrastructure Assets	20,041,427,540.08
1069903000	A	Construction in Progress-Buildings and Other Structures	386,079,761.85
1080102100	A	Accumulated Amortization-Computer Software	(8,681,944.97)
1080198000	A	Other Intangible Assets	40,208,977.91
1080198100	A	Accumulated Amortization-Other Intangible Assets	(14,020,648.51)
1089902000	A	Development in Progress-Computer Software	3,315,875.01
1120101000	A	Deferred Tax Assets	4,646,575,837.28
1990104000	A	Advances to Officers and Employees	-
1990105000	A	Advances to DBM-Procurement Service	4,110,924.24
1990201000	A	Advances to Contractors	1,183,947,640.29
1990202000	A	Prepaid Rent	6,281,465.62
1990205000	A	Prepaid Insurance	1,414,690.91
1990206000	A	Input Tax	516,870,568.28
1990208000	A	Withholding Tax at Source	1,695,004,906.05
1990299000	A	Other Prepayments	8,382,959.91

Account	Type	Description	Ending Balance
1990302000	A	Guaranty Deposits	3,000.00
1990399001	A	Deposits for Expropriation	19,617,684.88
1990399003	A	Other Deposits - Perpetual Care Fund	47,868,232.92
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	77,916,958.67
1990401002	A	Restricted Fund - Trust Account Serendra Retail	153,891,397.12
1990401003	A	Restricted Fund - Trust Account Serendra Sequoia 012337	674,820,427.32
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
<b>Assets Total</b>			<b>199,259,834,996.68</b>
2010101000	L	Accounts Payable	2,587,543,915.84
2010102000	L	Due to Officers and Employees	3,640,222.23
2010106000	L	Operating Lease Payable	31,379,970.52
2010112000	L	Accrued Expenses	1.00
2010113000	L	Goods Receipt/Invoice Receipt	2,536,684,122.33
2010114000	L	Due to BEPF	24,384.19
2010205000	L	Loans Payable-Foreign	17,353,808,096.21
2020101001	L	Due to BIR - Withholding Tax Compensation	4,375.00
2020101002	L	Due to BIR - EWT	11,776,124.85
2020101004	L	Due to BIR - EVAT	1,136.85
2020101022	L	Due to BIR - Final Tax	452,307.69
2020102008	L	Due to GSIS - Emergency Loan	5,095.65
2020102009	L	Due to GSIS - MPL	-
2020102010	L	Due to GSIS - Computer Loan	-
2020103001	L	Due to Pag-IBIG - Premium	500.00
2020103002	L	Due to Pag-IBIG - MPL	-
2020103003	L	Due to Pag-IBIG - Housing Loan	-
2020103004	L	Due to Pag-IBIG - MP2	-
2020104000	L	Due to PhilHealth	2,359.60
2020105000	L	Due to NGAs	1,729,894,179.44
2020106000	L	Due to Government Corporations	3,010,534.74
2020107000	L	Due to LGUs	615,678.00
2020108000	L	Due to Subsidiaries/Joint Venture/Associates/Affiliates	225,088,314.97
2020109000	L	Due to Treasurer of the Philippines	59,093,411.63
2020113000	L	Income Tax Payable	40,061,923.79
2020114000	L	Payroll Deduction	336,821.85
2040105001	L	Customers' Deposits - Heritage Park Installment	56,718,169.50
2040105002	L	Customers' Deposits - Lease	324,903,929.99
2050102000	L	Deferred Service Concession Revenue	4,782,925,741.99
2050103000	L	Output Tax	1,034,767.27
2050103010	L	Output Tax - ASEAN Villas	2,908,625.97
2050104000	L	Other Deferred Credits - Deferred Output Tax	539,824,806.71
2050104010	L	Other Deferred Credits - Deferred Output Tax-ASEAN Villa:	36,942,743.16
2050199000	L	Other Deferred Credits	1,048,800,000.00
2050201000	L	Unearned Revenue/Income-Investment Property	4,178,946.23
2050201010	L	Unearned Interest Income-ASEAN Villas	93,870,639.69
2050202000	L	Unearned Tax Subsidy	2,315,528,930.54
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	1,523,641,392.35

Account	Type	Description	Ending Balance
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	19,727,671.50
2999915000	L	Contractors' Security Deposits	1,026,028,839.48
2999917000	L	AP Clearing	22,795,387.45
2999919000	L	AP Clearing_HPIC	671.00
2999999000	L	Other Payables	223,494,630.96
2999999001	L	Security Deposit	1,429,664.59
2999999002	L	Performance Security	172,792,842.66
2999999003	L	Guarantee Deposit Payable/Construction	5,382,811.00
3010102000	L	Government Equity	111,190,951,016.29
3010103000	L	Contributed Capital	130,681,556.78
3020101000	L	Revaluation Surplus	128,460,632.14
3030102000	L	Revenue/Income and Expense Summary	2,937,219,445.35
3070101000	L	Retained Earnings/(Deficit)	40,912,537,787.99
3070102000	L	Retained Earnings - Appropriated	6,000,000,000.00
		<b>Liability Total</b>	<b>199,259,834,996.68</b>
5010101000	E	Salaries and Wages - Regular	82,073,656.97
5010201000	E	Personnel Economic Relief Allowance (PERA)	1,380,636.35
5010202000	E	Representation Allowance (RA)	2,560,242.40
5010203000	E	Transportation Allowance (TA)	2,310,652.14
5010204000	E	Clothing/Uniform Allowance	918,000.00
5010210000	E	Honoraria - Employee	110,600.00
5010211000	E	Hazard Pay	1,423,500.00
5010213000	E	Overtime and Night Pay	1,154,109.85
5010214000	E	Year End Bonus	60,270.00
5010215000	E	Cash Gift	5,000.00
5010299034	E	OBA - Meal Allowance	690,318.18
5010299035	E	OBA - Rice Subsidy	3,147,970.00
5010299038	E	OBA - Medical	821,717.37
5010299039	E	OBA - Dental & Optical	348,334.25
5010299040	E	OBA - Anniversary Bonus	453,000.00
5010299041	E	OBA - Loyalty	90,000.00
5010299042	E	OBA - Gift Check	10,351,762.00
5010299043	E	OBA - Amelioration	10,715,568.50
5010299044	E	OBA - Per Diem	336,000.00
5010299045	E	OBA - Educational Subsidy	8,613,452.00
5010299046	E	OBA - Medical HMO	5,254,607.40
5010299047	E	OBA - Term Insurance	224,757.98
5010301000	E	Retirement and Life Insurance Premiums	10,048,053.74
5010302000	E	Pag-IBIG Contributions	139,600.00
5010303000	E	PhilHealth Contributions	932,286.45
5010304000	E	Employees Compensation Insurance Premiums	198,544.13
5010305000	E	Provident/Welfare Fund Contributions	25,971,049.00
5010403000	E	Terminal Leave Benefits	6,101,989.05
5020101000	E	Traveling Expenses-Local	1,623,139.00
5020201000	E	Training Expenses	561,376.98
5020301001	E	Office Supplies Expenses - Common	443,944.64
5020301002	E	Office Supplies Expenses - Non Common	360,608.48
5020307000	E	Drugs and Medicines Expenses	128,063.17
5020308000	E	Medical, Dental and Laboratory Supplies Expenses	133,464.27
5020309000	E	Fuel, Oil and Lubricants Expenses	5,982,795.62
5020321000	E	Semi-Expendable Machinery and Equipment Expenses	455,671.47
5020322000	E	Semi-Expendable Furniture, Fixtures and Books Expenses	1,439.75

Account	Type	Description	Ending Balance
5020399000	E	Other Supplies and Materials Expenses	97,241.43
5020401000	E	Water Expenses	2,773,437.62
5020402000	E	Electricity Expenses	43,732,580.85
5020501000	E	Postage and Courier Services	51,180.42
5020502001	E	Telephone Expenses-Mobile	884,034.59
5020502002	E	Telephone Expenses-Landline	1,516,856.15
5020503000	E	Internet Subscription Expenses	1,796,521.95
5021101000	E	Legal Services	1,667,444.42
5021102000	E	Auditing Services	10,261,169.65
5021103000	E	Consultancy Services	35,415,951.69
5021104000	E	Estate Management Fee	166,097,061.52
5021105000	E	Honoraria - Others	406,151.22
5021199000	E	Other Professional Services	24,000.00
5021201000	E	Environment/Sanitary Services	3,452,230.80
5021203000	E	Security Services	40,365,170.09
5021204000	E	Contract of Service	4,604,216.61
5021299000	E	Other General Services	180,249,507.65
5021302000	E	Repairs and Maintenance - Land Improvements	37,143,824.41
5021304001	E	Repairs and Maintenance - Buildings	1,679,394.92
5021304099	E	Repairs and Maintenance - Other Structures	10,804,707.84
5021305002	E	Repairs and Maintenance - Information and Communication	9,289,191.77
5021305005	E	Repairs and Maintenance - Airport Equipment	28,000.00
5021305099	E	Repairs and Maintenance - Other Machinery and Equipment	19,500.00
5021306000	E	Repairs and Maintenance - Transportation Equipment	2,778,497.80
5021307000	E	Repairs and Maintenance - Furniture and Fixtures	7,000.00
5021411000	E	Contribution to AFP Modernization	265,186,382.32
5021499000	E	Financial Assistance/Subsidy/Contribution-Others	71,340,754.24
5021501000	E	Taxes, Duties and Licenses	6,689,224.45
5021502000	E	Fidelity Bond Premiums	879,987.25
5021503000	E	Insurance Expenses	1,626,574.93
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	2,933,718.57
5029902000	E	Printing and Publication Expenses	14,495.71
5029903000	E	Representation Expenses	664,359.32
5029905000	E	Rent/Lease Expenses	57,454,340.74
5029906000	E	Membership Dues and Contributions to Organizations	43,942.86
5029908000	E	Donations	4,609,883.06
5029912001	E	Representation Allowance - BOD	732,887.12
5029912003	E	Communication Expense - BOD	52,274.74
5029912004	E	Per diem - BOD	4,584,000.00
5029914000	E	Documentary Stamps Expenses	69,225.00
5029918000	E	Major Events and Conventions Expenses	3,447,662.10
5029999000	E	Other Maintenance and Operating Expenses	29,932.34
5030102000	E	Interest Expenses	166,669,026.80
5030103000	E	Guarantee Fees	124,516,368.75
5030104000	E	Bank Charges	1,538,096.06
5050102000	E	Depreciation-Land Improvements	78,233,882.49
5050104001	E	Depreciation-Buildings	4,365,637.27
5050104099	E	Depreciation-Other Structures	4,799,996.59
5050105001	E	Depreciation-Office Equipment	7,661,384.38
5050105002	E	Depreciation-Information and Communication Technology	38,160.11
5050105099	E	Depreciation-Other Machinery and Equipment	1,193,368.19
5050106001	E	Depreciation-Motor Vehicles	7,005,498.93
5050107001	E	Depreciation-Furniture and Fixtures	998,315.43
5050107002	E	Depreciation-Books	1,957.45
5050109002	E	Depreciation-Leased Assets Improvements Buildings	1,321,462.53

<b>Account</b>	<b>Type</b>	<b>Description</b>	<b>Ending Balance</b>
5050111001	E	Depreciation-Service Concession-Road Networks	290,300,294.48
5050201000	E	Amortization-Intangible Assets	3,283,093.04
5050401000	E	Realized Loss on Foreign Exchange	3,148.35
5050425000	E	Unrealized Loss on Foreign Exchange	517,512.75
		<b>Expense Total</b>	<b>1,854,077,902.89</b>
4020101000	I	Permit Fees	5,841,868.39
4020114000	I	Fines and Penalties-Service Income	117.26
4020117000	I	Fees and Commissions Income	2,631,715.15
4020205000	I	Rent/Lease Income	99,813,768.33
4020212000	I	Landing and Parking Fees	2,852,105.80
4020220000	I	Dividend Income	32,666,666.67
4020221005	I	Interest Income - Due from Other Banks	2,923,013.50
4020221009	I	Interest Income - Held to Maturity	51,148,349.23
4020221016	I	Interest Income - Cash Equivalents	43,999,104.09
4020221017	I	Interest Income - Treasury Bills	9,908.66
4020222001	I	Interest Income - JV Agreements	183,125,378.93
4020223000	I	Fines and Penalties-Business Income	1,332,431.68
4020224000	I	Service Concession Revenue	864,754,505.12
4020299000	I	Other Business Income	1,062,091,451.89
4030101000	I	Subsidy from National Government	2,115,316,931.59
4050101000	I	Realized Gain on Foreign Exchange	28,200,425.53
4050117000	I	Unrealized Gain on Foreign Exchange	294,589,606.42
		<b>Income Total</b>	<b>4,791,297,348.24</b>