

Trial Balance Summary

Company/Branch: BCDA

AS OF JUNE 30, 2022
CERBAS, MARIA SONIA

Account	Type	Description	Ending Balance
1010101001	Asset	Cash Collecting Officer-BCDA-PHP	1,162,369.17
1010101007	Asset	Cash Collecting Officer-PDS	334.35
1010102000	Asset	Petty Cash	1,246,710.00
1010202010	Asset	Cash - LCCA LBP BGC Operations (0511)	231,639,518.96
1010203001	Asset	Cash - LCSA LBP LU (7754)	4,504,893.93
1010203004	Asset	Cash - LCSA DBP FP (7080)	75,168,420.17
1010203005	Asset	Cash - LCSA LBP Buendia (8213)	888,443,560.28
1010203006	Asset	Cash - LCSA DBP Baguio (9080)	3,380,954.88
1010203008	Asset	Cash - LCSA DBP Clark (6080)	274,711.29
1010203020	Asset	Cash - LCSA LBP Capas (1620)	8,013,727.44
1010203040	Asset	Cash - LCSA LBP Global GAA (0309)	905,446,336.26
1010203060	Asset	Cash - LCSA LBP BGC DICT	930,969,453.17
1010303001	Asset	Cash - FCSA BCDA DBP Dollar (8530)	2,027,438.08
1010502000	Asset	Time Deposits-Local Currency <90	2,481,176,525.10
1020201000	Asset	Investments in Treasury Bills - Local	1,663,087,269.22
1020205000	Asset	Investments in Bonds - Local	1,450,000,000.10
1020501002	Asset	Investments in Joint Venture-JOIN	472,270,156.00
1020601001	Asset	Investments in Associates/Affiliates-Fort Bonifacio Developm	13,056,568,886.20
1020601002	Asset	Investments in Associates/Affiliates-Bonifacio Communication	27,500,000.00
1020601003	Asset	Investments in Associates/Affiliates-Bonifacio Estate Servic	4,333,332.60
1020601005	Asset	Investments in Associates/Affiliates-Subic Clark Alliance fo	479,411.89
1020601006	Asset	Investments in Associates/Affiliates-MTD	465,000,000.00
1020601007	Asset	Investments in Associates/Affiliates-Filinvest land, Inc.	231,450,000.00
1021001001	Asset	Investments in Subsidiaries-Clark Development Corporation (C	2,813,507,300.10
1021001002	Asset	Investments in Subsidiaries-John Hay Management Corporation	383,814,078.97
1021001003	Asset	Investments in Subsidiaries-BCDA Management and Holdings, In	256,688,774.65
1021001004	Asset	Investments in Subsidiaries-North Luzon Railways Corporation	100,000,000.00
1021001005	Asset	Investments in Subsidiaries-Poro Point Management Corporatio	68,143,720.25
1021001006	Asset	Investments in Subsidiaries-Clark International Airport Corp	1,250,000.00
1021001100	Asset	Allowance for Impairment-Investment in Subsidiaries	(100,000,000.00)
1021101000	Asset	Investments in Time Deposits-Local Currency >91	1,910,727,306.74
1029901001	Asset	Investments in Stocks-BWC	70,051,870.20
1029901002	Asset	Investments in Stocks-PPIC	15,000,000.00
1029999000	Asset	Other Investments	17,972,449.07
1030101000	Asset	Accounts Receivable	14,346,580,820.50
1030101100	Asset	Allowance for Credit Losses-Accounts Receivable	(1,943,515,013.40)
1030105000	Asset	Interest Receivable	6,375,710.79
1030106000	Asset	Dividends Receivable	19,002,935.31
1030201000	Asset	Operating Lease Receivable	67,033,643.19
1030202000	Asset	Accounts Receivable Unbilled	516,909,795.67
1030301000	Asset	Due from National Government Agencies	875,856,423.65
1030303000	Asset	Due from Local Government Units	3,750,173.02
1030305000	Asset	Due from Government Corporations	785,404.90
1030306000	Asset	Due from Subsidiaries/Joint Ventures/Associates/Affiliates	4,159,002,430.92
1030502000	Asset	Due from Officers and Employees	2,538,023.96
1030503000	Asset	Due from Non-Government Organizations/People's Organizations	7,527,581.61
1030511000	Asset	Due from Other Individuals	2,013,238.68
1030599000	Asset	Other Receivables	25,797,006.58
1030599001	Asset	AR Clearing	4,842,045.96
1040101000	Asset	Merchandise Inventory	3,832,668,167.86
1040101001	Asset	Merchandise Inventory-Heritage Park	308,344,930.06
1040101002	Asset	Merchandise Inventory-Condo Units	244,285,876.94
1040101003	Asset	Merchandise Inventory-Parking Units	32,190,178.57
1040101004	Asset	Merchandise Inventory-Socialized Housing Units	600,000.00
1040401000	Asset	Office Supplies Inventory	2,804,537.90
1040499000	Asset	Other Supplies and Materials Inventory	965.27
1050102000	Asset	Investment Property, Buildings	10,717,966,942.80

Trial Balance Summary

Company/Branch: BCDA

AS OF JUNE 30, 2022
CERBAS, MARIA SONIA

Account	Type	Description	Ending Balance
1050102001	Asset	Investment Property, Buildings - Loghomes	240,524,298.00
1050102002	Asset	Investment Property, Buildings - CJH Manor/Suites	121,657,504.00
1050102100	Asset	Accumulated Depreciation-Investment Property, Buildings	(714,199,097.90)
1060299000	Asset	Other Land Improvements	2,798,681,043.73
1060299100	Asset	Accumulated Depreciation-Other Land Improvements	(2,104,604,701.86)
1060399000	Asset	Other Infrastructure Assets	985,205,103.13
1060399100	Asset	Accumulated Depreciation-Other Infrastructure Assets	(60,699,696.98)
1060401000	Asset	Buildings	468,331,108.60
1060401100	Asset	Accumulated Depreciation-Buildings	(357,329,358.75)
1060499000	Asset	Other Structures	138,430,968.64
1060499100	Asset	Accumulated Depreciation-Other Structures	(20,902,142.70)
1060502000	Asset	Office Equipment	60,997,015.41
1060502100	Asset	Accumulated Depreciation-Office Equipment	(48,208,986.79)
1060503000	Asset	Information and Communication Technology Equipment	50,682,219.34
1060503100	Asset	Accumulated Depreciation-Information and Communication Techn	(22,420,928.34)
1060599000	Asset	Other Machinery and Equipment	28,550,491.03
1060599100	Asset	Accumulated Depreciation-Other Machinery and Equipment	(20,186,986.49)
1060601000	Asset	Motor Vehicles	199,007,494.03
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	(117,998,996.77)
1060701000	Asset	Furniture and Fixtures	11,459,379.26
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	(7,820,318.60)
1060702000	Asset	Books	492,119.27
1060702100	Asset	Accumulated Depreciation-Books	(439,495.30)
1060902000	Asset	Leased Assets Improvements, Buildings	38,767,304.71
1060902100	Asset	Accumulated Depreciation-Leased Assets Improvements, Buildin	(31,444,843.57)
1061101000	Asset	Service Concession-Road Networks	33,864,093,345.07
1061101100	Asset	Accumulated Depreciation-Service Concession-Road Networks	(6,016,758,641.55)
1061108000	Asset	Service Concession-Airport Systems	14,815,859,251.55
1061108100	Asset	Accumulated Depreciation-Service Concession-Airport Systems	(297,259,363.31)
1069802000	Asset	Fixed Asset Accrual	493,067.36
1069803000	Asset	Semi-Expendable Properties	15,239.21
1069804000	Asset	Fixed Asset Accrual LAND	72,260,622,897.13
1069805000	Asset	Right-of-use Asset	96,567,810.38
1069805100	Asset	Accumulated Depreciation-Right-of-use Asset	(46,337,693.79)
1069899000	Asset	Other Property, Plant and Equipment	6,190,548.87
1069899100	Asset	Accumulated Depreciation-Other Property, Plant and Equipment	(652,388.21)
1069901000	Asset	Construction in Progress-Land Improvements	21,157,254.09
1069902000	Asset	Construction in Progress-Infrastructure Assets	9,888,004,590.42
1069903000	Asset	Construction in Progress-Buildings and Other Structures	1,105,212,535.57
1080198000	Asset	Other Intangible Assets	57,083,805.99
1080198100	Asset	Accumulated Amortization-Other Intangible Assets	(43,220,339.11)
1089902000	Asset	Development in Progress-Computer Software	3,717,347.31
1120101000	Asset	Deferred Tax Assets	5,073,948,202.28
1990104000	Asset	Advances to Officers and Employees	1,197,985.90
1990105000	Asset	Advances to DBM-Procurement Service	287,846.27
1990201000	Asset	Advances to Contractors	1,335,366,600.14
1990202000	Asset	Prepaid Rent	8,953,805.98
1990205000	Asset	Prepaid Insurance	27,964,616.56
1990206000	Asset	Input Tax	1,610,853,603.48
1990208000	Asset	Withholding Tax at Source	1,749,909,443.60
1990299000	Asset	Other Prepayments	8,387,235.28
1990302000	Asset	Guaranty Deposits	3,000.00
1990399001	Asset	Deposits for Expropriation	17,970,576.88
1990399003	Asset	Other Deposits - Perpetual Care Fund	47,868,232.92
1990399004	Asset	Other Deposits - Water, Electricity, FOL, Telephone	4,295,737.63
1990399005	Asset	Security Deposits	2,550,830.94
1990399006	Asset	Rental Deposits	1,496,737.50

Trial Balance Summary

Company/Branch: BCDA

AS OF JUNE 30, 2022
CERBAS, MARIA SONIA

Account	Type	Description	Ending Balance
1990401001	Asset	Restricted Fund - Trust Account Serendra Condo	477,431,706.54
1990401002	Asset	Restricted Fund - Trust Account Serendra Retail	147,801,944.83
1990401003	Asset	Restricted Fund - Trust Account Serendra Sequoia 012337	714,831,843.60
1990401004	Asset	Restricted Fund - CJH DevCo	1,421,096,052.00
1990401005	Asset	Restricted Fund - DOLF	66,364,137.56
1999908000	Asset	Deferred Charges/Losses	48,410,695.01
Assets Total			201,792,227,925.43
2010101000	Liability	Accounts Payable	1,595,569,073.55
2010102000	Liability	Due to Officers and Employees	4,364,802.03
2010106000	Liability	Operating Lease Payable	49,930,021.49
2010112000	Liability	Accrued Expenses	22,949,582.89
2010114000	Liability	Due to BEPF	1,395,875.52
2010205000	Liability	Loans Payable-Foreign	14,979,668,379.20
2020101001	Liability	Due to BIR - Withholding Tax Compensation	10,965,296.03
2020101002	Liability	Due to BIR - EWT	13,919,091.57
2020101004	Liability	Due to BIR - EVAT	34,271,007.67
2020104000	Liability	Due to PhilHealth	589,583.22
2020105000	Liability	Due to NGAs	1,019,633,199.64
2020106000	Liability	Due to Government Corporations	8,328,013.16
2020107000	Liability	Due to LGUs	909,019.63
2020108000	Liability	Due to Subsidiaries/Joint Venture/Associates/Affiliates	311,730,168.42
2020109000	Liability	Due to Treasurer of the Philippines	1,395,051,182.29
2020113000	Liability	Income Tax Payable	59,737,896.05
2020114000	Liability	Payroll Deduction	24,465.84
2020299000	Liability	Due to Others	2,320,173.66
2040105001	Liability	Customers' Deposits - Heritage Park Installment	56,718,169.50
2040105002	Liability	Customers' Deposits - Lease	346,692,866.70
2050102000	Liability	Deferred Service Concession Revenue	8,197,592,795.53
2050103000	Liability	Output Tax	26,033,343.63
2050103010	Liability	Output Tax - ASEAN Villas	6,275,696.67
2050104000	Liability	Other Deferred Credits - Deferred Output Tax	17,319,924.57
2050104010	Liability	Other Deferred Credits - Deferred Output Tax-ASEAN Villas	38,238,529.73
2050199000	Liability	Other Deferred Credits	839,040,000.00
2050201000	Liability	Unearned Revenue/Income-Investment Property	4,213,591.09
2050201010	Liability	Unearned Interest Income-ASEAN Villas	82,597,908.58
2050202000	Liability	Unearned Tax Subsidy	2,212,361,799.95
2050206000	Liability	Deferred Credits	633,636,500.46
2050207000	Liability	Deferred Credits - Heritage Park	99,555,437.39
2050209000	Liability	Deferred Interest Income - Heritage Park	4,726,751.55
2050210000	Liability	Deferred Income from Leased Properties	1,246,371,983.80
2050210010	Liability	Deferred Income from Leased Properties-ASEAN Villas	66,301,820.20
2060102000	Liability	Leave Benefits Payable	41,616,068.06
2999914000	Liability	Due to Other Individual	20,798,916.33
2999915000	Liability	Contractors' Security Deposits	909,437,455.06
2999917000	Liability	AP Clearing	42,193,600.73
2999919000	Liability	AP Clearing_HPIC	(24,823.00)
2999999000	Liability	Other Payables	222,494,630.96
2999999001	Liability	Security Deposit	46,302,768.24
2999999002	Liability	Performance Security	21,183,219.14
2999999003	Liability	Guarantee Deposit Payable/Construction	5,382,811.00
2999999004	Liability	Miscellaneous	(100.00)
3010102000	Liability	Government Equity	111,976,099,451.23
3010103000	Liability	Contributed Capital	130,681,556.78
3020101000	Liability	Revaluation Surplus	128,460,632.14
3030102000	Liability	Revenue/Income and Expense Summary	3,604,976,456.18
3070101000	Liability	Retained Earnings/(Deficit)	45,290,790,964.67

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Company/Branch: BCDA

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CERBAS, MARIA SONIA

Account	Type	Description	Ending Balance
3070102000	Liability	Retained Earnings - Appropriated	6,000,000,000.00
		Liability Total	201,792,227,925.43
5010101000	Expense	Salaries and Wages - Regular	75,617,324.27
5010201000	Expense	Personnel Economic Relief Allowance (PERA)	3,322,090.52
5010202000	Expense	Representation Allowance (RA)	1,659,564.05
5010203000	Expense	Transportation Allowance (TA)	1,532,658.50
5010204000	Expense	Clothing/Uniform Allowance	900,000.00
5010210000	Expense	Honoraria - Employee	88,100.00
5010211000	Expense	Hazard Pay	264,500.00
5010213000	Expense	Overtime and Night Pay	1,361,444.55
5010214000	Expense	Year End Bonus	13,613,317.75
5010215000	Expense	Cash Gift	8,500.00
5010299012	Expense	OBA - Productivity Enhancement Incentive	7,509.23
5010299014	Expense	OBA - Performance Based Bonus	4,544,255.11
5010299034	Expense	OBA - Meal Allowance	375,454.54
5010299035	Expense	OBA - Rice Subsidy	1,574,455.00
5010299038	Expense	OBA - Medical	1,124,447.66
5010299039	Expense	OBA - Dental & Optical	590,148.12
5010299040	Expense	OBA - Anniversary Bonus	447,000.00
5010299041	Expense	OBA - Loyalty	25,000.00
5010299042	Expense	OBA - Gift Check	192,054.00
5010299043	Expense	OBA - Amelioration	10,235,043.00
5010299045	Expense	OBA - Educational Subsidy	8,886,820.00
5010301000	Expense	Retirement and Life Insurance Premiums	9,095,049.76
5010302000	Expense	Pag-IBIG Contributions	89,700.00
5010303000	Expense	PhilHealth Contributions	503,998.66
5010304000	Expense	Employees Compensation Insurance Premiums	89,500.00
5010305000	Expense	Provident/Welfare Fund Contributions	12,728,378.87
5010403000	Expense	Terminal Leave Benefits	3,618,789.34
5010499000	Expense	Other Personnel Benefits	30,000.00
5020101000	Expense	Traveling Expenses-Local	2,741,822.11
5020102000	Expense	Traveling Expenses-Foreign	1,447,070.96
5020201000	Expense	Training Expenses	646,144.71
5020202000	Expense	Scholarship Grants/Expenses	150,000.00
5020301001	Expense	Office Supplies Expenses - Common	901,484.23
5020301002	Expense	Office Supplies Expenses - Non Common	472,002.96
5020307000	Expense	Drugs and Medicines Expenses	274,457.84
5020308000	Expense	Medical, Dental and Laboratory Supplies Expenses	131,250.00
5020309000	Expense	Fuel, Oil and Lubricants Expenses	5,449,749.83
5020321000	Expense	Semi-Expendable Machinery and Equipment Expenses	1,228,654.67
5020399000	Expense	Other Supplies and Materials Expenses	6,806.50
5020401000	Expense	Water Expenses	2,291,449.88
5020402000	Expense	Electricity Expenses	16,206,268.32
5020501000	Expense	Postage and Courier Services	79,289.00
5020502001	Expense	Telephone Expenses-Mobile	641,678.30
5020502002	Expense	Telephone Expenses-Landline	1,871,199.46
5020503000	Expense	Internet Subscription Expenses	1,986,580.45
5021101000	Expense	Legal Services	367,303.35
5021102000	Expense	Auditing Services	4,518,562.85
5021103000	Expense	Consultancy Services	7,965,749.64
5021104000	Expense	Estate Management Fee	151,462,776.01
5021105000	Expense	Honoraria - Others	223,100.00
5021199000	Expense	Other Professional Services	216,000.00
5021201000	Expense	Environment/Sanitary Services	2,343,815.89
5021203000	Expense	Security Services	36,775,824.47
5021204000	Expense	Contract of Service	2,191,356.83

Trial Balance Summary

Company/Branch: BCDA

AS OF JUNE 30, 2022
CERBAS, MARIA SONIA

Account	Type	Description	Ending Balance
5021299000	Expense	Other General Services	58,586,670.58
5021302000	Expense	Repairs and Maintenance - Land Improvements	3,691,743.58
5021304001	Expense	Repairs and Maintenance - Buildings	3,288,721.08
5021304099	Expense	Repairs and Maintenance - Other Structures	291,082.52
5021305001	Expense	Repairs and Maintenance - Office Equipment	53,020.00
5021305002	Expense	Repairs and Maintenance - Information and Communication Tech	5,122,556.20
5021305099	Expense	Repairs and Maintenance - Other Machinery and Equipment	19,892.86
5021306000	Expense	Repairs and Maintenance - Transportation Equipment	3,127,890.15
5021411000	Expense	Contribution to AFP Modernization	795,770,782.02
5021499000	Expense	Financial Assistance/Subsidy/Contribution-Others	102,705,119.95
5021501000	Expense	Taxes, Duties and Licenses	115,683,894.77
5021503000	Expense	Insurance Expenses	(25,042.69)
5029901001	Expense	Advertising, Promotional and Marketing Expenses - Regular	2,187,716.52
5029903000	Expense	Representation Expenses	1,506,317.22
5029905000	Expense	Rent/Lease Expenses	18,696,906.73
5029906000	Expense	Membership Dues and Contributions to Organizations	26,857.14
5029907000	Expense	Subscription Expenses	2,852,892.34
5029908000	Expense	Donations	12,917,267.10
5029912001	Expense	Representation Allowance - BOD	671,768.50
5029912003	Expense	Communication Expense - BOD	57,079.79
5029912004	Expense	Per diem - BOD	3,010,070.65
5029912005	Expense	BOD - PEI & PBB	127,368.42
5029914000	Expense	Documentary Stamps Expenses	45,457.00
5029918000	Expense	Major Events and Conventions Expenses	1,981,257.11
5029999000	Expense	Other Maintenance and Operating Expenses	1,064,705.33
5030101000	Expense	Management Supervision/Trusteeship Fees	634,317.68
5030102000	Expense	Interest Expenses	78,498,646.15
5030103000	Expense	Guarantee Fees	52,162,476.44
5030104000	Expense	Bank Charges	14,342.92
5050101000	Expense	Depreciation-Investment Property	104,475,793.03
5050102000	Expense	Depreciation-Land Improvements	33,856,489.56
5050103000	Expense	Depreciation-Infrastructure Assets	17,733,692.00
5050104001	Expense	Depreciation-Buildings	1,873,330.06
5050104099	Expense	Depreciation-Other Structures	3,114,696.85
5050105001	Expense	Depreciation-Office Equipment	1,647,069.11
5050105002	Expense	Depreciation-Information and Communication Technology Equip	4,384,505.38
5050105099	Expense	Depreciation-Other Machinery and Equipment	816,206.43
5050106001	Expense	Depreciation-Motor Vehicles	6,374,543.50
5050107001	Expense	Depreciation-Furniture and Fixtures	667,237.92
5050107002	Expense	Depreciation-Books	1,305.06
5050109002	Expense	Depreciation-Leased Assets Improvements Buildings	880,975.02
5050111001	Expense	Depreciation-Service Concession-Road Networks	257,324,907.69
5050111002	Expense	Depreciation-Service Concession-Airport Systems	103,698,771.19
5050201000	Expense	Amortization-Intangible Assets	2,627,115.73
5050401000	Expense	Realized Loss on Foreign Exchange	1,113,985.39
		Expense Total	2,200,477,903.17
4020101000	Income	Permit Fees	3,310,143.85
4020114000	Income	Fines and Penalties-Service Income	228.96
4020117000	Income	Fees and Commissions Income	2,842,900.38
4020199000	Income	Other Service Income	565,178.05
4020205000	Income	Rent/Lease Income	373,729,351.01
4020212000	Income	Landing and Parking Fees	1,855,802.11
4020213000	Income	Income from Hostels/Dormitories and Other Like Facilities	59,000.00
4020220000	Income	Dividend Income	555,000,000.00
4020221005	Income	Interest Income - Due from Other Banks	5,293,306.32
4020221009	Income	Interest Income - Held to Maturity	34,082,497.56

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Account	Type	Description	Ending Balance
4020221011	Income	Interest Income - Loans and Receivables	10,321.66
4020221016	Income	Interest Income - Cash Equivalents <90	40,830,314.57
4020221017	Income	Interest Income - Treasury Bills	59,561.81
4020221019	Income	Interest Income - Time Deposits-Local Currency >91	17,268,573.88
4020222001	Income	Interest Income - JV Agreements	192,518,640.36
4020223000	Income	Fines and Penalties-Business Income	348,859.12
4020224000	Income	Service Concession Revenue	861,946,492.58
4020299000	Income	Other Business Income	52,646,681.91
4030101000	Income	Subsidy from National Government	2,239,132,978.06
4050101000	Income	Realized Gain on Foreign Exchange	7,143.75
4050117000	Income	Unrealized Gain on Foreign Exchange	1,423,947,557.83
4060399000	Income	Miscellaneous Income	(1,174.42)
		Income Total	5,805,454,359.35