

Trial Balance Summary

Company: Bases Conversion and Development Authority
 User: svcerbas

1 of 9
 06/07/2021

Account	Type	Description	Ending Balance
1010101001	A	Cash Collecting Officer-BCDA-PHP	2,820,096,970.29
1010101003	A	Cash Collecting Officer-JHMC	-
1010101004	A	Cash Collecting Officer-BCDA-USD	(150.30)
1010102000	A	Petty Cash	32,056.12
1010203001	A	Cash - LCSA LBP LU (7754)	5,657,437.23
1010203002	A	Cash - LCSA LBP SCTEX LP (5290)	4,765,011.48
1010203004	A	Cash - LCSA DBP FP (7080)	25,602,757.09
1010203005	A	Cash - LCSA LBP Buendia (8213)	438,950,609.26
1010203006	A	Cash - LCSA DBP Baguio (9080)	242,884.15
1010203007	A	Cash - LCSA LBP Ermita (8843)	1,556.07
1010203008	A	Cash - LCSA DBP Clark (6080)	615,651.96
1010203020	A	Cash - LCSA LBP Capas (1620)	22,990,119.13
1010203030	A	Cash - LCSA DBP Service Account (4056)	123,602.70
1010203040	A	Cash - LCSA LBP Global City (0309)	554,555,591.11
1010203050	A	Cash - LCSA LBP BGC SCRIP (0406)	69,988,431.81
1010303001	A	Cash - FCSA BCDA DBP Dollar (8530)	8,810,412.93
1010303003	A	Cash - FCSA BCDA DBP Dollar Fx (8530)	(1,216,090.89)
1010502000	A	Time Deposits-Local Currency	2,371,129,509.28
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	26,311,979,654.61
1030101100	A	Allowance for Credit Losses-Accounts Receivable	(2,197,435,671.08)
1030105000	A	Interest Receivable	12,347,999.26
1030106000	A	Dividends Receivable	19,002,935.31
1030201000	A	Operating Lease Receivable	40,438,025.43
1030202000	A	Accounts Receivable Unbilled	516,909,795.67
1030301000	A	Due from National Government Agencies	1,663,115,231.31
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	5,015,132.35
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	28,718,809.55

Account	Type	Description	Ending Balance
1030599001	A	AR Clearing	(3,298,370.17)
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
1040101004	A	Merchandise Inventory-Socialized Housing Units	600,000.00
1040101007	A	Allowance for Inventory Writedown	-
1040401000	A	Office Supplies Inventory	2,970,421.06
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	91,105,204.09
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	(5,351,892,343.53)
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	0.98
1069803000	A	Semi-Expendable Properties	44,256.10
1069804000	A	Fixed Asset Accrual LAND	73,161,883,533.69
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	46,708,695.47
1069902000	A	Construction in Progress-Infrastructure Assets	16,150,412,647.22
1069903000	A	Construction in Progress-Buildings and Other Structures	67,293,329.06
1080102100	A	Accumulated Amortization-Computer Software	(8,681,944.97)
1080198000	A	Other Intangible Assets	35,660,773.63
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
1990103000	A	Advances to Special Disbursing Officer	-
1990104000	A	Advances to Officers and Employees	21,093.48
1990105000	A	Advances to DBM-Procurement Service	5,640,000.64

Account	Type	Description	Ending Balance
1990201000	A	Advances to Contractors	1,008,990,802.12
1990202000	A	Prepaid Rent	6,239,465.62
1990205000	A	Prepaid Insurance	578,807.65
1990206000	A	Input Tax	213,859,637.95
1990208000	A	Withholding Tax at Source	1,131,103,237.92
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
1990399004	A	Other Deposits - Water, Electricity, FOL, Telephone	4,633,221.63
1990399005	A	Security Deposits	2,529,830.94
1990399006	A	Rental Deposits	2,747,737.50
1990401001	A	Restricted Fund - Trust Account Serendra Condo	75,066,214.50
1990401002	A	Restricted Fund - Trust Account Serendra Retail	167,117,057.88
1990401003	A	Restricted Fund - Trust Account Serendra Sequoia 012337	158,626,087.45
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
Assets Total			196,418,949,463.50
2010101000	L	Accounts Payable	1,931,799,683.43
2010102000	L	Due to Officers and Employees	3,938,731.81
2010106000	L	Operating Lease Payable	31,379,970.52
2010112000	L	Accrued Expenses	291,242,109.15
2010113000	L	Goods Receipt/Invoice Receipt	426,910,027.39
2010114000	L	Due to BEPF	2,699.94
2010205000	L	Loans Payable-Foreign	18,529,726,836.81
2020101001	L	Due to BIR - Withholding Tax Compensation	6,416,681.64
2020101002	L	Due to BIR - EWT	1,517,351.65
2020101004	L	Due to BIR - EVAT	21,900,967.06
2020101022	L	Due to BIR - Final Tax	11,030,359.25
2020102001	L	Due to GSIS - Life and Retirement Premium	19,989.46
2020102004	L	Due to GSIS - Policy Loan	(27,464.92)
2020102006	L	Due to GSIS- Optional Insurance	-
2020102007	L	Due to GSIS- Educational Loan	(216.67)
2020102008	L	Due to GSIS - Emergency Loan	27,664.92
2020103001	L	Due to Pag-IBIG - Premium	-
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	11,406.84
2020105000	L	Due to NGAs	310,717,059.35
2020106000	L	Due to Government Corporations	2,949,897.86
2020107000	L	Due to LGUs	615,678.00
2020108000	L	Due to Subsidiaries/Joint Venture/Associates/Affiliates	835,677,109.15
2020109000	L	Due to Treasurer of the Philippines	2,538,806,808.09
2020113000	L	Income Tax Payable	26,914,780.79
2020114000	L	Payroll Deduction	323,171.85
2040105001	L	Customers' Deposits - Heritage Park Installment	56,718,169.50
2040105002	L	Customers' Deposits - Lease	324,940,133.23
2050102000	L	Deferred Service Concession Revenue	4,908,377,339.77
2050103000	L	Output Tax	(375,685,906.22)
2050103010	L	Output Tax - ASEAN Villas	2,908,625.97
2050104000	L	Other Deferred Credits - Deferred Output Tax	638,951,487.44
2050104010	L	Other Deferred Credits - Deferred Output Tax-ASEAN Villas	37,339,513.16

Account	Type	Description	Ending Balance
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	2,418,696,061.13
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	979,156,013.55
2050210010	L	Deferred Income from Leased Properties-ASEAN Villas	48,533,082.33
2050299000	L	Other Unearned Revenue/Income	-
2060102000	L	Leave Benefits Payable	35,974,617.14
2999914000	L	Due to Other Individual	32,864,487.71
2999915000	L	Contractors' Security Deposits	861,593,754.67
2999917000	L	AP Clearing	7,243,185.06
2999919000	L	AP Clearing_HPIC	671.00
2999999000	L	Other Payables	225,494,630.96
2999999001	L	Security Deposit	1,429,664.59
2999999002	L	Performance Security	164,951,078.42
2999999003	L	Guarantee Deposit Payable/Construction	5,382,811.00
3010102000	L	Government Equity	110,017,193,460.29
3010103000	L	Contributed Capital	130,681,556.78
3020101000	L	Revaluation Surplus	128,460,632.14
3030102000	L	Revenue/Income and Expense Summary	3,014,286,264.16
3070101000	L	Retained Earnings/(Deficit)	39,547,019,406.46
3070102000	L	Retained Earnings - Appropriated	6,000,000,000.00
Liability Total			196,418,949,463.50
5010101000	E	Salaries and Wages - Regular	104,158,413.15
5010201000	E	Personnel Economic Relief Allowance (PERA)	1,656,090.88
5010202000	E	Representation Allowance (RA)	3,185,501.03
5010203000	E	Transportation Allowance (TA)	2,542,300.51
5010204000	E	Clothing/Uniform Allowance	774,000.00
5010210000	E	Honoraria - Employee	1,270,900.00
5010211000	E	Hazard Pay	896,500.00
5010213000	E	Overtime and Night Pay	2,252,058.09
5010214000	E	Year End Bonus	8,492,624.20
5010215000	E	Cash Gift	680,000.00
5010299012	E	OBA - Productivity Enhancement Incentive	694,000.00
5010299014	E	OBA - Performance Based Bonus	4,560,188.17
5010299034	E	OBA - Meal Allowance	828,045.46
5010299035	E	OBA - Rice Subsidy	3,818,980.00
5010299038	E	OBA - Medical	2,308,454.63
5010299039	E	OBA - Dental & Optical	364,912.60
5010299040	E	OBA - Anniversary Bonus	396,000.00
5010299041	E	OBA - Loyalty	355,000.00
5010299042	E	OBA - Gift Check	13,825,888.92
5010299043	E	OBA - Amelioration	13,279,540.81
5010299044	E	OBA - Per Diem	756,000.00
5010299045	E	OBA - Educational Subsidy	8,482,985.00
5010299046	E	OBA - Medical HMO	5,862,472.64
5010299047	E	OBA - Term Insurance	193,800.00
5010301000	E	Retirement and Life Insurance Premiums	12,260,209.58
5010302000	E	Pag-IBIG Contributions	164,100.00
5010303000	E	PhilHealth Contributions	1,072,221.84
5010304000	E	Employees Compensation Insurance Premiums	163,900.00

Account	Type	Description	Ending Balance
5010305000	E	Provident/Welfare Fund Contributions	31,915,959.82
5010402000	E	Retirement Gratuity	8,863,360.46
5010403000	E	Terminal Leave Benefits	12,109,132.29
5010499000	E	Other Personnel Benefits	2,305,000.00
5020101000	E	Traveling Expenses-Local	2,323,924.98
5020102000	E	Traveling Expenses-Foreign	914,518.52
5020201000	E	Training Expenses	5,414,877.36
5020301001	E	Office Supplies Expenses - Common	1,055,228.58
5020301002	E	Office Supplies Expenses - Non Common	1,106,491.01
5020307000	E	Drugs and Medicines Expenses	263,093.37
5020308000	E	Medical, Dental and Laboratory Supplies Expenses	3,115,386.52
5020309000	E	Fuel, Oil and Lubricants Expenses	6,008,521.73
5020321000	E	Semi-Expendable Machinery and Equipment Expenses	2,733,827.09
5020399000	E	Other Supplies and Materials Expenses	501,454.68
5020401000	E	Water Expenses	5,286,575.59
5020402000	E	Electricity Expenses	69,776,715.52
5020501000	E	Postage and Courier Services	69,546.75
5020502001	E	Telephone Expenses-Mobile	1,451,545.42
5020502002	E	Telephone Expenses-Landline	4,060,600.02
5020503000	E	Internet Subscription Expenses	2,729,015.51
5020504000	E	Cable, Satellite, Telegraph and Radio Expenses	44,179.46
5020701000	E	Survey Expenses	1,285,871.98
5021101000	E	Legal Services	5,964,016.16
5021102000	E	Auditing Services	9,380,852.43
5021103000	E	Consultancy Services	40,920,482.02
5021104000	E	Estate Management Fee	187,819,830.60
5021105000	E	Honoraria - Others	1,142,348.78
5021201000	E	Environment/Sanitary Services	3,470,517.57
5021202000	E	Janitorial Services	396,534.50
5021203000	E	Security Services	120,056,891.60
5021204000	E	Contract of Service	8,717,969.81
5021299000	E	Other General Services	181,880,445.84
5021301000	E	Repairs and Maintenance - Investment Property	772,500.00
5021304001	E	Repairs and Maintenance - Buildings	34,742,414.29
5021304099	E	Repairs and Maintenance - Other Structures	23,470,036.83
5021305001	E	Repairs and Maintenance - Office Equipment	5,385.35
5021305002	E	Repairs and Maintenance - Information and Communication Tech	10,269,501.38
5021305006	E	Repairs and Maintenance - Communication Equipment	9,500.00
5021305099	E	Repairs and Maintenance - Other Machinery and Equipment	2,948.50
5021306000	E	Repairs and Maintenance - Transportation Equipment	2,600,195.38
5021411000	E	Contribution to AFP Modernization	2,593,183,289.30
5021499000	E	Financial Assistance/Subsidy/Contribution-Others	545,168,492.00
5021501000	E	Taxes, Duties and Licenses	12,986,588.72
5021502000	E	Fidelity Bond Premiums	927,607.94
5021503000	E	Insurance Expenses	5,561,454.02
5021504000	E	Income Tax Expenses	(418,077,382.00)
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	11,587,914.53
5029902000	E	Printing and Publication Expenses	399,142.50
5029903000	E	Representation Expenses	2,375,835.76
5029905000	E	Rent/Lease Expenses	34,002,766.09
5029906000	E	Membership Dues and Contributions to Organizations	45,557.14
5029908000	E	Donations	22,251,931.56
5029912001	E	Representation Allowance - BOD	847,247.61
5029912003	E	Communication Expense - BOD	98,760.21
5029912004	E	Per diem - BOD	6,168,000.00

Account	Type	Description	Ending Balance
5029912005	E	BOD - PEI & PBB	1,195,300.35
5029914000	E	Documentary Stamps Expenses	(12,858.94)
5029918000	E	Major Events and Conventions Expenses	5,823,702.41
5029999000	E	Other Maintenance and Operating Expenses	3,152,378.42
5030101000	E	Management Supervision/Trusteeship Fees	2,026,673.85
5030102000	E	Interest Expenses	184,289,385.32
5030103000	E	Guarantee Fees	194,769,960.50
5030104000	E	Bank Charges	3,238,173.20
5030199000	E	Other Financial Charges	3,540,381.33
5040201000	E	Cost of Sales	186,679,396.89
5050101000	E	Depreciation-Investment Property	208,874,038.50
5050102000	E	Depreciation-Land Improvements	108,962,064.17
5050104001	E	Depreciation-Buildings	8,872,538.72
5050104099	E	Depreciation-Other Structures	6,400,779.23
5050105001	E	Depreciation-Office Equipment	10,134,927.51
5050105002	E	Depreciation-Information and Communication Technology Equip	36,688.33
5050105099	E	Depreciation-Other Machinery and Equipment	1,484,987.86
5050106001	E	Depreciation-Motor Vehicles	9,550,502.83
5050107001	E	Depreciation-Furniture and Fixtures	1,307,586.31
5050107002	E	Depreciation-Books	2,609.88
5050109002	E	Depreciation-Leased Assets Improvements Buildings	1,761,949.95
5050111001	E	Depreciation-Service Concession-Road Networks	290,408,377.04
5050111002	E	Depreciation-Service Concession-Airport Systems	80,938,675.78
5050199199	E	Depreciation-Right-of-use Asset	30,581,966.53
5050201000	E	Amortization-Intangible Assets	4,711,557.71
5050302000	E	Impairment Loss-Loans and Receivables	219,084,341.96
5050307000	E	Impairment Loss-Inventories	(5,129.28)
5050312000	E	Loss on Inventory Writedown	-
5050401000	E	Realized Loss on Foreign Exchange	12,787,367.27
5050425000	E	Unrealized Loss on Foreign Exchange	2,614,047.86
		Expense Total	5,390,991,862.08
4020101000	I	Permit Fees	5,880,831.76
4020102000	I	Registration Fees	(37,699.66)
4020117000	I	Fees and Commissions Income	5,543,708.71
4020205000	I	Rent/Lease Income	921,194,334.15
4020212000	I	Landing and Parking Fees	2,639,492.01
4020213000	I	Income from Hostels/Dormitories and Other Like Facilities	28,050.00
4020216000	I	Sales Revenue	247,942,120.37
4020216100	I	Sales Discounts	-
4020220000	I	Dividend Income	1,343,333,333.00
4020221000	I	Interest Income	(57,178,827.76)
4020221005	I	Interest Income - Due from Other Banks	10,147,411.63
4020221009	I	Interest Income - Held to Maturity	84,583,239.24
4020221011	I	Interest Income - Loans and Receivables	(334,735.75)
4020221014	I	Interest Income - Sales Contract Receivable	9,063,481.81
4020221016	I	Interest Income - Cash Equivalents	243,986,105.95
4020221017	I	Interest Income - Treasury Bills	8,680,082.53
4020222001	I	Interest Income - JV Agreements	2,642,494,188.99
4020223000	I	Fines and Penalties-Business Income	2,337,503.62
4020224000	I	Service Concession Revenue	1,157,608,067.03
4020299000	I	Other Business Income	142,947,978.28
4030101000	I	Subsidy from National Government	1,627,683,960.12
4050101000	I	Realized Gain on Foreign Exchange	5,382,963.16
4050117000	I	Unrealized Gain on Foreign Exchange	1,352,477.05

Account	Type	Description	Ending Balance
4060399000	I	Miscellaneous Income	60.00
		Income Total	8,405,278,126.24
		NET INCOME	3,014,286,264.16