

**Trial Balance Summary**

Company/Branch: BCDA  
 Ledger: ACTUAL

From Period: 12-2025  
 To Period: 12-2025  
 Suppress Zero Balances

Date: 46,065.57  
 User: CERBAS, MARIA SONIA

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1010101001	Asset	Cash Collecting Officer-BCDA-PHP	529,526.10	1,430,750,187.91	1,281,163,731.34	150,115,982.67
1010101002	Asset	Cash Collecting Officer-PPMC	699,070.56	2,968,444.79	1,946,383.74	1,721,131.61
1010101003	Asset	Cash Collecting Officer-JHMC	158,504.00	6,266,978.92	6,284,002.32	141,480.60
1010101004	Asset	Cash Collecting Officer-BCDA-USD	(150.30)	31,935.06	31,935.06	(150.30)
1010101007	Asset	Cash Collecting Officer-PDS	50,793.86	486,629.11	352,616.94	184,806.03
1010101008	Asset	Cash Collecting Officer-Linkbiz	-	53,756.79	53,756.79	-
1010101009	Asset	Cash Collecting Officer-Direct Deposit	(3,494,264.39)	16,499,752.51	13,001,387.18	4,100.94
1010101010	Asset	Cash Collecting Officer-BCDA-USD/PHP	150.30	-	-	150.30
1010102000	Asset	Petty Cash	1,705,040.00	56,839.90	1,760,794.90	1,085.00
1010202010	Asset	Cash - LCCA LBP BGC Operations (0511)	745,061,709.64	3,989,296,385.17	3,718,036,160.36	1,016,321,934.45
1010203004	Asset	Cash - LCSA DBP Fund Placement (7080)	34,631,644.11	3,513,277,167.22	2,329,291,039.00	1,218,617,772.33
1010203006	Asset	Cash - LCSA DBP Baguio (9080)	6,861,479.21	8,103,954.25	7,700,000.00	7,265,433.46
1010203008	Asset	Cash - LCSA DBP Clark (6080)	147,113.91	750,287,599.26	750,350,000.00	84,713.17
1010203040	Asset	Cash - LCSA LBP BGC GAA (0309)	52,571,343.19	20,263.38	21,640,406.52	30,951,200.05
1010203060	Asset	Cash - LCSA LBP BGC DICT	277,776,708.66	37,163.66	-	277,813,872.32
1010303001	Asset	Cash - FCSA BCDA DBP Dollar (8530)	806,826.80	722,424.53	15,967.53	1,513,283.80
1010303003	Asset	Cash - FCSA BCDA DBP Dollar Fx (8530)	(575,815.39)	-	372.51	(576,187.90)
1010502000	Asset	Time Deposits-Local Currency <90	17,193,499,999.63	3,584,050,000.00	15,372,500,000.00	5,405,049,999.63
1020201000	Asset	Investments in Treasury Bills - Local	1,352,102,963.17	-	-	1,352,102,963.17
1020205000	Asset	Investments in Bonds - Local	0.10	-	-	0.10
1020501002	Asset	Investments in Joint Venture-JOIN	469,199,931.62	-	-	469,199,931.62
1020501005	Asset	Investments in Joint Venture-Shin Clark	74,976,529.00	-	-	74,976,529.00
1020601001	Asset	Investments in Associates/Affiliates-Fort Bonifacio Developm	13,056,568,886.20	-	-	13,056,568,886.20
1020601002	Asset	Investments in Associates/Affiliates-Bonifacio Communication	27,500,000.00	-	-	27,500,000.00
1020601003	Asset	Investments in Associates/Affiliates-Bonifacio Estate Servic	4,333,332.60	-	-	4,333,332.60
1020601006	Asset	Investments in Associates/Affiliates-MTD	52,200,000.00	-	-	52,200,000.00
1020601007	Asset	Investments in Associates/Affiliates-Filinvest land, Inc.	231,450,000.00	-	-	231,450,000.00
1021001001	Asset	Investments in Subsidiaries-Clark Development Corporation (C	2,813,507,300.10	-	-	2,813,507,300.10
1021001002	Asset	Investments in Subsidiaries-John Hay Management Corporation	277,241,454.52	-	-	277,241,454.52
1021001003	Asset	Investments in Subsidiaries-BCDA Management and Holdings, In	256,688,774.65	-	-	256,688,774.65
1021001004	Asset	Investments in Subsidiaries-North Luzon Railways Corporation	100,000,000.00	-	-	100,000,000.00
1021001005	Asset	Investments in Subsidiaries-Poro Point Management Corporatio	68,143,720.25	-	-	68,143,720.25
1021001006	Asset	Investments in Subsidiaries-Clark International Airport Corp	1,250,000.00	-	-	1,250,000.00
1021001100	Asset	Allowance for Impairment-Investment in Subsidiaries	(100,000,000.00)	-	-	(100,000,000.00)
1021101000	Asset	Investments in Time Deposits-Local Currency >91	4,431,999,999.99	1,272,300,000.00	760,000,000.00	4,944,299,999.99
1029901001	Asset	Investments in Stocks-BWC	70,051,870.20	-	-	70,051,870.20
1029901002	Asset	Investments in Stocks-PPIC	15,000,000.00	-	-	15,000,000.00
1029999000	Asset	Other Investments	17,972,449.07	12,047,000,000.00	-	12,064,972,449.07
1030101000	Asset	Accounts Receivable	16,322,477,628.09	1,011,405,387.42	488,905,609.79	16,844,977,405.72
1030101200	Asset	Allowance for Impairment-Accounts Receivable	(59,779,959.88)	1,296,239,785.01	1,303,054,769.92	(66,594,944.79)
1030105000	Asset	Interest Receivable	83,860,743.14	140,283,564.53	83,860,743.14	140,283,564.53
1030106000	Asset	Dividends Receivable	183,844.06	25,000,000.00	25,000,000.00	183,844.06
1030106200	Asset	Allowance for Impairment-Dividends Receivable	(27,576.61)	-	-	(27,576.61)
1030201000	Asset	Operating Lease Receivable	405,423,889.37	1,910,848,688.35	1,879,345,399.82	436,927,177.90
1030201200	Asset	Allowance for Impairment-Operating Lease Receivable	(25,766,248.34)	-	1,311,586,160.82	(1,337,352,409.16)
1030202000	Asset	Accounts Receivable Unbilled	3,771,841,423.56	496,083,758.94	42,105,819.40	4,225,819,363.10

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1030203000	Asset	Finance Lease Receivable	414,384,852.87	21,093,921.63	128,047,304.48	307,431,470.02
1030203200	Asset	Allowance for Impairment-Finance Lease Receivable	-	-	39,947.51	(39,947.51)
1030301000	Asset	Due from National Government Agencies	58,094,617.66	9,691,611,477.58	8,400,127,987.50	1,349,578,107.74
1030301200	Asset	Allowance for Impairment-Due from National Government Agenci	(2,844,299.53)	164,870.28	-	(2,679,429.25)
1030303000	Asset	Due from Local Government Units	2,568.02	-	-	2,568.02
1030303200	Asset	Allowance for Impairment-Due from Local Government Units	(29,563.60)	29,050.00	-	(513.60)
1030305000	Asset	Due from Government Corporations	860,116.59	-	-	860,116.59
1030305200	Asset	Allowance for Impairment-Due from Government Corporations	101,456.83	-	207,052.40	(105,595.57)
1030306000	Asset	Due from Subsidiaries/Joint Ventures/Associates/Affiliates	3,436,011,456.66	7,596,601.26	1,696,152.02	3,441,911,905.90
1030306200	Asset	Allowance for Impairment-Due from Subsidiaries/Joint Venture	(2,019,174,543.45)	352,308.95	-	(2,018,822,234.50)
1030501000	Asset	Receivables-Disallowances/Charges	2,845,000.00	-	-	2,845,000.00
1030502000	Asset	Due from Officers and Employees	529,638.61	114,354.91	83,087.81	560,905.71
1030503000	Asset	Due from Non-Government Organizations/People's Organizations	6,747,910.56	1,569,458.45	-	8,317,369.01
1030511000	Asset	Due from Other Individuals	1,058,301.77	36,274.70	18,015.83	1,076,560.64
1030599000	Asset	Other Receivables	153,617,176.43	7,672,542.39	22,675,272.42	138,614,446.40
1030599001	Asset	AR Clearing	101,002,880.15	4,826,045,177.36	4,916,846,607.08	10,201,450.43
1039902200	Asset	Allowance for Impairment-Due from Officers and Employees	(39,382.07)	952.38	-	(38,429.69)
1039903200	Asset	Allowance for Impairment-Due from Non-Government Organizatio	(1,039,737.00)	-	623,736.80	(1,663,473.80)
1039999200	Asset	Allowance for Impairment-Other Receivables	(26,821,462.99)	1,260.43	1,027,594.70	(27,847,797.26)
1040101000	Asset	Merchandise Inventory	3,832,668,167.86	-	-	3,832,668,167.86
1040101001	Asset	Merchandise Inventory-Heritage Park	281,517,601.98	-	-	281,517,601.98
1040101002	Asset	Merchandise Inventory-Condo Units	43,353,535.73	-	-	43,353,535.73
1040101003	Asset	Merchandise Inventory-Parking Units	94,098,214.29	-	-	94,098,214.29
1040101004	Asset	Merchandise Inventory-Socialized Housing Units	600,000.00	-	-	600,000.00
1040401000	Asset	Office Supplies Inventory	1,194,815.35	111,216.69	381,198.80	924,833.24
1040406000	Asset	Drugs and Medicines Inventory	216,516.98	-	98,581.17	117,935.81
1040407000	Asset	Medical, Dental and Laboratory Supplies Inventory	68,930.02	-	32,529.80	36,400.22
1040499000	Asset	Other Supplies and Materials Inventory	5,912,499.93	3,046,857.19	-	8,959,357.12
1050102000	Asset	Investment Property, Buildings	1,843,410,403.98	23,948,299.77	-	1,867,358,703.75
1050102001	Asset	Investment Property, Buildings - Loghomes	240,524,298.00	-	-	240,524,298.00
1050102002	Asset	Investment Property, Buildings - CJH Manor/Suites	121,657,504.00	-	-	121,657,504.00
1050102100	Asset	Accumulated Depreciation-Investment Property, Buildings	(528,628,303.67)	427,885.41	13,753,474.45	(541,953,892.71)
1059901000	Asset	Construction in Progress-Investment Property, Buildings	218,375.15	-	-	218,375.15
1060299000	Asset	Other Land Improvements	8,215,237,558.12	2,283,136.08	-	8,217,520,694.20
1060299100	Asset	Accumulated Depreciation-Other Land Improvements	(3,255,700,517.27)	283,489.38	23,907,610.30	(3,279,324,638.19)
1060301000	Asset	Road Networks	5,441,658,947.47	38,050,392.49	-	5,479,709,339.96
1060301100	Asset	Accumulated Depreciation-Road Networks	(726,601,418.46)	-	41,128,383.98	(767,729,802.44)
1060304000	Asset	Water Supply Systems	5,837,000.00	-	-	5,837,000.00
1060304100	Asset	Accumulated Depreciation-Water Supply Systems	(5,253,300.32)	-	-	(5,253,300.32)
1060305000	Asset	Power Supply Systems	20,320,000.00	-	-	20,320,000.00
1060305100	Asset	Accumulated Depreciation-Power Supply Systems	(18,288,000.48)	-	-	(18,288,000.48)
1060399000	Asset	Other Infrastructure Assets	986,941,938.63	-	-	986,941,938.63
1060399100	Asset	Accumulated Depreciation-Other Infrastructure Assets	(181,785,600.14)	-	2,960,825.83	(184,746,425.97)
1060401000	Asset	Buildings	1,605,217,534.09	-	19,089,000.00	1,586,128,534.09
1060401100	Asset	Accumulated Depreciation-Buildings	(420,486,726.15)	568,087.04	3,823,930.59	(423,742,569.70)
1060499000	Asset	Other Structures	10,399,842,290.08	-	-	10,399,842,290.08
1060499100	Asset	Accumulated Depreciation-Other Structures	(1,116,645,031.08)	-	15,745,297.36	(1,132,390,328.44)
1060502000	Asset	Office Equipment	25,309,695.13	832,626.89	-	26,142,322.02
1060502100	Asset	Accumulated Depreciation-Office Equipment	(16,907,977.31)	44,758.47	147,140.01	(17,010,358.85)
1060503000	Asset	Information and Communication Technology Equipment	102,750,204.63	462,891.91	-	103,213,096.54

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
1060503100	Asset	Accumulated Depreciation-Information and Communication Techn	(64,343,161.20)	-	911,077.24	(65,254,238.44)
1060507000	Asset	Communication Equipment	4,066,000.00	-	-	4,066,000.00
1060507100	Asset	Accumulated Depreciation-Communication Equipment	(3,659,400.00)	-	-	(3,659,400.00)
1060599000	Asset	Other Machinery and Equipment	38,016,390.88	-	-	38,016,390.88
1060599100	Asset	Accumulated Depreciation-Other Machinery and Equipment	(25,457,394.24)	-	167,412.12	(25,624,806.36)
1060601000	Asset	Motor Vehicles	199,954,738.42	8,945,918.37	-	208,900,656.79
1060601100	Asset	Accumulated Depreciation-Motor Vehicles	(135,299,241.28)	-	1,535,195.95	(136,834,437.23)
1060701000	Asset	Furniture and Fixtures	5,931,920.46	169,094.81	-	6,101,015.27
1060701100	Asset	Accumulated Depreciation-Furniture and Fixtures	(4,765,719.92)	127.25	11,368.10	(4,776,960.77)
1060702000	Asset	Books	(0.03)	-	-	(0.03)
1060702100	Asset	Accumulated Depreciation-Books	(0.04)	-	-	(0.04)
1060902000	Asset	Leased Assets Improvements, Buildings	59,878,855.33	2,823,578.48	-	62,702,433.81
1060902100	Asset	Accumulated Depreciation-Leased Assets Improvements, Buildin	(41,686,646.35)	-	249,308.42	(41,935,954.77)
1061101000	Asset	Service Concession-Road Networks	34,527,656,239.58	35,644,064.33	163,724.79	34,563,136,579.12
1061101100	Asset	Accumulated Depreciation-Service Concession-Road Networks	(7,805,865,975.22)	-	56,481,049.06	(7,862,347,024.28)
1061108000	Asset	Service Concession-Airport Systems	17,268,809,235.03	112,792,528.63	68,115,600.00	17,313,486,163.66
1061108100	Asset	Accumulated Depreciation-Service Concession-Airport Systems	(1,766,012,017.59)	-	61,054,250.04	(1,827,066,267.63)
1069802000	Asset	Fixed Asset Accrual	(228,247.00)	22,851,742.81	22,534,292.81	89,203.00
1069803000	Asset	Semi-Expendable Properties	425,943.46	448,912.54	449,705.01	425,150.99
1069804000	Asset	Fixed Asset Accrual LAND	68,262,980,526.07	-	728,919.31	68,262,251,606.76
1069805000	Asset	Right-of-use Asset	66,049,594.17	-	-	66,049,594.17
1069805100	Asset	Accumulated Depreciation-Right-of-use Asset	(3,669,421.05)	-	22,016,531.39	(25,685,952.44)
1069899000	Asset	Other Property, Plant and Equipment	16,434,497.06	-	-	16,434,497.06
1069899100	Asset	Accumulated Depreciation-Other Property, Plant and Equipment	(5,808,118.53)	-	230,339.70	(6,038,458.23)
1069901000	Asset	Construction in Progress-Land Improvements	375,530,672.38	19,048,489.40	589,831.76	393,989,330.02
1069902000	Asset	Construction in Progress-Infrastructure Assets	4,999,873,449.06	673,451,304.14	214,850,093.12	5,458,474,660.08
1069903000	Asset	Construction in Progress-Buildings and Other Structures	3,800,935,643.72	559,105,545.76	229,251,475.26	4,130,789,714.22
1080198000	Asset	Other Intangible Assets	48,248,635.20	40,178.57	-	48,288,813.77
1080198100	Asset	Accumulated Amortization-Other Intangible Assets	(45,046,379.19)	-	148,783.71	(45,195,162.90)
1089902000	Asset	Development in Progress-Computer Software	3,087,500.39	76,599.44	-	3,164,099.83
1120101000	Asset	Deferred Tax Assets	3,536,204,572.23	2,990,925,594.00	2,940,114,615.00	3,587,015,551.23
1990101000	Asset	Advances for Operating Expenses	192,683.51	667.78	193,351.29	-
1990104000	Asset	Advances to Officers and Employees	5,455,795.28	408,598.16	5,263,339.12	601,054.32
1990201000	Asset	Advances to Contractors	898,144,593.08	77,140,877.46	71,526,412.82	903,759,057.72
1990202000	Asset	Prepaid Rent	2,262,173.82	-	2,262,173.82	-
1990205000	Asset	Prepaid Insurance	2,090,494.54	193,543.71	558,416.03	1,725,622.22
1990206000	Asset	Input Tax	152,548,705.39	120,745,083.34	80,459,734.35	192,834,054.38
1990207000	Asset	Creditable Input Tax	1,285,405,440.37	-	111,615,969.08	1,173,789,471.29
1990208000	Asset	Withholding Tax at Source	2,286,444,530.23	16,291,134.22	375,451.63	2,302,360,212.82
1990209000	Asset	Creditable Withholding VAT	13,525,471.03	215,707.56	-	13,741,178.59
1990210000	Asset	Input Tax - Deferred	53,005.25	7,012,239.50	53,005.41	7,012,239.34
1990299000	Asset	Other Prepayments	22,319,697.96	1,597,685.30	-	23,917,383.26
1990399001	Asset	Deposits for Expropriation	14,268,161.82	-	-	14,268,161.82
1990399003	Asset	Other Deposits - Perpetual Care Fund	15,914,390.24	-	1,228,767.01	14,685,623.23
1990399004	Asset	Other Deposits - Water, Electricity, FOL, Telephone	4,568,509.15	-	-	4,568,509.15
1990399005	Asset	Security Deposits	8,310,431.07	-	-	8,310,431.07
1990399006	Asset	Rental Deposits	4,538,719.77	-	-	4,538,719.77
1990401001	Asset	Restricted Fund - Trust Account Serendra Condo 011336	207,142,030.56	1,997,688.82	1,267,362.96	207,872,356.42
1990401002	Asset	Restricted Fund - Trust Account Serendra Retail 111336	494,366,412.58	3,509,367.72	601,115.86	497,274,664.44
1990401003	Asset	Restricted Fund - Trust Account Serendra Sequoia 012337	150,427,865.82	1,384,143.51	902,562.94	150,909,446.39

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1990401004	Asset	Restricted Fund - CJH DevCo	1,422,850,316.13	6,698,099.39	1,754,264.13	1,427,794,151.39
1990401005	Asset	Restricted Fund - DOLF	76,404,408.22	5,791,973.17	-	82,196,381.39
1999908000	Asset	Deferred Charges/Losses	65,960,308.91	-	16,490,077.22	49,470,231.69
1999910000	Asset	Assets held in trust	1,230,913.11	-	-	1,230,913.11
1999999000	Asset	Other Assets	-	14,079,113.75	-	14,079,113.75
1999999100	Asset	Accumulated Impairment Losses-Other Assets	-	-	12,000,000.00	(12,000,000.00)
		<b>Assets Total</b>	<b>221,599,064,528.44</b>	<b>50,811,808,160.27</b>	<b>46,916,603,364.38</b>	<b>225,494,269,324.33</b>
2010101000	Liability	Accounts Payable	1,708,244,439.90	1,822,593,686.47	1,800,035,812.43	1,685,686,565.86
2010102000	Liability	Due to Officers and Employees	3,539,197.52	27,457,613.20	38,213,622.17	14,295,206.49
2010106000	Liability	Operating Lease Payable	63,093,686.78	19,066,910.79	-	44,026,775.99
2010112000	Liability	Accrued Expenses	27,803,758.76	4,197,732.06	60,142,818.20	83,748,844.90
2010112001	Liability	Accrued Expenses - CIP	168,643,732.98	106,878,143.83	18,290,845.85	80,056,435.00
2010113000	Liability	Goods Receipt/Invoice Receipt	46,971,943.38	1,029,661,740.13	1,068,616,429.81	85,926,633.06
2010114000	Liability	Due to BEPF	1,729.54	2,345,468.34	2,349,321.16	5,582.36
2010205000	Liability	Loans Payable-Foreign	11,199,153,484.99	-	256,189,785.60	11,455,343,270.59
2010301000	Liability	Tax Refunds Payable	1,875.89	4,788.34	14,742.79	11,830.34
2019999099	Liability	Accrued Expenses - Others	-	-	44,987,862.60	44,987,862.60
2020101001	Liability	Due to BIR - Withholding Tax Compensation	5,652,720.18	6,227,344.70	7,087,450.62	6,512,826.10
2020101002	Liability	Due to BIR - EWT	8,436,954.64	8,653,459.89	20,309,943.43	20,093,438.18
2020101003	Liability	Due to BIR - NVAT-Percentage Taxes	76,572.50	76,572.50	175,071.24	175,071.24
2020101004	Liability	Due to BIR - EVAT	27,008,251.02	27,547,403.33	47,412,818.07	46,873,665.76
2020101022	Liability	Due to BIR - Final Tax	-	-	50,117.94	50,117.94
2020102001	Liability	Due to GSIS - Life and Retirement Premium	653.47	1,957,494.81	1,966,895.49	10,054.15
2020102004	Liability	Due to GSIS - Policy Loan	-	15,750.00	17,750.00	2,000.00
2020102005	Liability	Due to GSIS -Conso Loan	-	44,356.44	44,356.44	-
2020102008	Liability	Due to GSIS - Emergency Loan	1,311.12	31,460.91	30,149.79	-
2020102009	Liability	Due to GSIS - MPL	18,981.81	794,199.98	775,218.17	-
2020102010	Liability	Due to GSIS - Computer Loan	-	27,533.38	27,533.38	-
2020102011	Liability	Due to GSIS - GFAL Loan	-	9,634.44	9,634.44	-
2020102012	Liability	Due to GSIS - MPL Lite Loan	-	45,249.97	45,249.97	-
2020103001	Liability	Due to Pag-IBIG - Premium	-	64,900.00	65,500.00	600.00
2020103002	Liability	Due to Pag-IBIG - MPL	-	91,599.17	91,599.17	-
2020103003	Liability	Due to Pag-IBIG - Housing Loan	-	28,001.46	28,001.46	-
2020103004	Liability	Due to Pag-IBIG - MP2	-	140,200.00	140,200.00	-
2020103005	Liability	Due to Pag-IBIG - Calamity Loan	-	3,915.94	3,915.94	-
2020104000	Liability	Due to PhilHealth	-	428,706.05	428,706.05	-
2020105000	Liability	Due to NGAs	884,256,323.41	37,918.54	150,172,069.64	1,034,390,474.51
2020106000	Liability	Due to Government Corporations	6,615,605.14	7,105,920.27	7,987,389.17	7,497,074.04
2020107000	Liability	Due to LGUs	122,473.22	1,197.00	-	121,276.22
2020108000	Liability	Due to Subsidiaries/Joint Venture/Associates/Affiliates	211,346,564.04	105,036,766.27	137,181,290.75	243,491,088.52
2020109000	Liability	Due to Treasurer of the Philippines - SL	5,130.50	12,284,849.40	13,250,232.44	970,513.54
2020109001	Liability	Due to Treasurer of the Philippines - AFP Share	1,682,811,528.35	31,102,876.66	1,279,606,621.51	2,931,315,273.20
2020109002	Liability	Due to Treasurer of the Philippines - Guarantee Fees	-	11,309,469.67	20,820,909.26	9,511,439.59
2020113000	Liability	Income Tax Payable	-	279,246,240.00	418,869,360.00	139,623,120.00
2020114000	Liability	Payroll Deduction	36,270.00	-	12,090.00	48,360.00
2020299000	Liability	Due to Others	46,153.00	-	-	46,153.00
2040105002	Liability	Customers' Deposits - Lease	1,092,334,675.24	-	8,000,000.00	1,100,334,675.24
2040105003	Liability	Customer's Deposits - Sale	264,000.00	-	-	264,000.00
2050102000	Liability	Deferred Service Concession Revenue	7,075,627,148.03	154,530,737.69	148,436,592.96	7,069,533,003.30

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
2050103000	Liability	Output Tax	-	24,056.56	24,056.56	-
2050103020	Liability	Output Tax - EOPT	212,917,997.95	147,897,200.58	93,552,573.72	158,573,371.09
2050104000	Liability	Other Deferred Credits - Deferred Output Tax	30,503,872.65	4,806,383,432.09	4,800,024,056.56	24,144,497.12
2050104010	Liability	Other Deferred Credits - Deferred Output Tax-ASEAN Villas	23,077,687.19	2,235,858.48	442,498.92	21,284,327.63
2050199000	Liability	Other Deferred Credits	2,356,909,196.10	1,791,280,000.00	4,292,526,558.37	4,858,155,754.47
2050201000	Liability	Unearned Revenue/Income-Investment Property	(6,519,263.23)	12,000.00	7,276,299.98	745,036.75
2050201010	Liability	Unearned Interest Income-ASEAN Villas	53,828,525.12	21,176,525.99	-	32,651,999.13
2050201011	Liability	Unearned Interest Income	32,324,585.08	5,560,754.18	-	26,763,830.90
2050202000	Liability	Unearned Tax Subsidy	1,742,378,205.04	11,463,014.51	-	1,730,915,190.53
2050207000	Liability	Deferred Credits - Heritage Park	-	-	312,500.00	312,500.00
2050209000	Liability	Deferred Interest Income - Heritage Park	253,878.13	89,365.81	-	164,512.32
2050210000	Liability	Deferred Income from Leased Properties	2,791,095,243.71	714,102,594.34	86,400,386.82	2,163,393,036.19
2050210010	Liability	Deferred Income from Leased Properties-ASEAN Villas	123,633,145.55	13,485,479.36	19,320,678.98	129,468,345.17
2050299000	Liability	Other Unearned Revenue/Income	118,834,107.83	6,273,652.16	111,607.14	112,672,062.81
2060102000	Liability	Leave Benefits Payable	73,433,827.77	-	32,651,108.94	106,084,936.71
2999914000	Liability	Due to Other Individual	28,315,346.28	14,388,061.86	5,806,197.91	19,733,482.33
2999915000	Liability	Contractors' Security Deposits	991,299,631.20	742,169.55	79,583,499.77	1,070,140,961.42
2999917000	Liability	AP Clearing	41,428,463.45	262,740,957.85	311,634,339.85	90,321,845.45
2999919000	Liability	AP Clearing_HPIC	1,400,996.11	66,300.00	3,030.00	1,337,726.11
2999999000	Liability	Other Payables	92,561,424.54	-	-	92,561,424.54
2999999001	Liability	Security Deposit	10,028,877.39	2,193.12	573,135.17	10,599,819.44
2999999002	Liability	Performance Security	22,737,240.92	107,424.00	47,820.64	22,677,637.56
2999999003	Liability	Guarantee Deposit Payable/Construction	148,167,637.51	-	-	148,167,637.51
2999999005	Liability	BID Security	37,740.00	-	124,400.00	162,140.00
3010102000	Liability	Government Equity	110,073,705,666.35	11,575,863.35	396,983,906.75	110,459,113,709.75
3010103000	Liability	Contributed Capital	130,681,556.78	-	-	130,681,556.78
3020101000	Liability	Revaluation Surplus	128,460,632.14	-	-	128,460,632.14
3030102000	Liability	Revenue/Income and Expense Summary	5,722,330,352.66	5,394,701,324.16	5,006,890,947.19	5,334,519,975.69
3070101000	Liability	Retained Earnings/(Deficit)	12,224,162,425.81	33,581,371.74	105,966,726.00	12,296,547,780.07
3070102000	Liability	Retained Earnings - Appropriated	60,218,960,363.00	-	-	60,218,960,363.00
		<b>Liability Total</b>	<b>221,599,064,528.44</b>	<b>16,896,939,441.32</b>	<b>20,792,144,237.21</b>	<b>225,494,269,324.33</b>
5010101000	Expens	Salaries and Wages - Regular	361,325,639.62	21,843,497.85	90,292.95	383,078,844.52
5010201000	Expens	Personnel Economic Relief Allowance (PERA)	4,505,066.21	428,181.82	11,881.99	4,921,366.04
5010202000	Expens	Representation Allowance (RA)	4,583,312.50	425,000.00	-	5,008,312.50
5010203000	Expens	Transportation Allowance (TA)	2,175,812.50	191,625.00	-	2,367,437.50
5010204000	Expens	Clothing/Uniform Allowance	1,387,000.00	49,000.00	-	1,436,000.00
5010210000	Expens	Honoraria - Employee	1,071,500.00	1,193,000.00	-	2,264,500.00
5010213000	Expens	Overtime and Night Pay	12,738,173.28	719,030.70	-	13,457,203.98
5010214000	Expens	Year End Bonus	63,625,553.90	83,966.00	-	63,709,519.90
5010215000	Expens	Cash Gift	1,020,000.00	5,000.00	-	1,025,000.00
5010216000	Expens	Appearance Fee	625,000.00	295,000.00	-	920,000.00
5010299012	Expens	OBA - Productivity Enhancement Incentive	1,500.00	1,019,500.00	-	1,021,000.00
5010299014	Expens	OBA - Performance Based Bonus	6,549,985.46	8,898,353.96	55,407.00	15,392,932.42
5010299034	Expens	OBA - Meal Allowance	9,773.63	1,151.54	16.07	10,909.10
5010299035	Expens	OBA - Rice Subsidy	42,999.92	5,096.54	70.76	48,025.70
5010299038	Expens	OBA - Medical	30,591.01	6,385,271.10	28,851.46	6,387,010.65
5010299039	Expens	OBA - Dental & Optical	9,773.63	1,151.54	1,561.09	9,364.08
5010299041	Expens	OBA - Loyalty	145,000.00	5,000.00	-	150,000.00
5010299042	Expens	OBA - Gift Check	9,697,464.71	319,433.28	254,244.54	9,762,653.45

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5010299043	Expens	OBA - Amelioration	9,697,464.71	319,433.29	254,244.54	9,762,653.46
5010299044	Expens	OBA - Per Diem	928,000.00	128,000.00	-	1,056,000.00
5010299045	Expens	OBA - Educational Subsidy	6,844,048.32	546,974.56	67,627.74	7,323,395.14
5010299046	Expens	OBA - Medical HMO	50,947.86	6,032.17	83.84	56,896.19
5010299047	Expens	OBA - Term Insurance	1,859.22	881.67	3.05	2,737.84
5010299049	Expens	OBA - Car Plan	-	28,513.93	-	28,513.93
5010301000	Expens	Retirement and Life Insurance Premiums	43,480,631.46	2,599,900.79	-	46,080,532.25
5010302000	Expens	Pag-IBIG Contributions	458,100.00	42,200.00	-	500,300.00
5010303000	Expens	PhilHealth Contributions	4,352,661.19	428,705.85	-	4,781,367.04
5010304000	Expens	Employees Compensation Insurance Premiums	229,100.00	21,300.00	-	250,400.00
5010305000	Expens	Provident/Welfare Fund Contributions	50,726,601.01	2,263,487.82	907,786.79	52,082,302.04
5010403000	Expens	Terminal Leave Benefits	13,801,512.35	34,293,940.58	293,019.32	47,802,433.61
5010499000	Expens	Other Personnel Benefits	214,000.00	4,074,000.00	-	4,288,000.00
5020101000	Expens	Traveling Expenses-Local	8,535,885.30	1,424,722.81	18,715.00	9,941,893.11
5020102000	Expens	Traveling Expenses-Foreign	8,322,513.39	5,316,312.95	190,616.54	13,448,209.80
5020201000	Expens	Training Expenses	12,674,938.60	5,118,705.62	247,899.07	17,545,745.15
5020301001	Expens	Office Supplies Expenses - Common	6,700,134.19	444,122.17	3,177,777.45	3,966,478.91
5020301002	Expens	Office Supplies Expenses - Non Common	1,204,698.90	179,402.91	9,070.28	1,375,031.53
5020307000	Expens	Drugs and Medicines Expenses	407,948.64	126,845.94	-	534,794.58
5020308000	Expens	Medical, Dental and Laboratory Supplies Expenses	54,050.85	35,029.82	650.00	88,430.67
5020309000	Expens	Fuel, Oil and Lubricants Expenses	11,657,263.92	2,770,640.05	14,785.71	14,413,118.26
5020321000	Expens	Semi-Expendable Machinery and Equipment Expenses	12,543,340.25	1,082,915.20	-	13,626,255.45
5020399000	Expens	Other Supplies and Materials Expenses	2,170,924.60	3,002,607.18	859,190.00	4,314,341.78
5020401000	Expens	Water Expenses	842,457.22	167,713.91	-	1,010,171.13
5020402000	Expens	Electricity Expenses	31,632,826.53	14,146,503.51	3,325,308.97	42,454,021.07
5020501000	Expens	Postage and Courier Services	98,068.39	32,608.00	-	130,676.39
5020502001	Expens	Telephone Expenses-Mobile	2,661,779.06	811,917.11	-	3,473,696.17
5020502002	Expens	Telephone Expenses-Landline	64,963.78	12,023.44	-	76,987.22
5020503000	Expens	Internet Subscription Expenses	2,215,839.15	222,595.92	-	2,438,435.07
5020504000	Expens	Cable, Satellite, Telegraph and Radio Expenses	3,750.00	3,229.73	-	6,979.73
5020602000	Expens	Prizes	750,000.00	-	-	750,000.00
5020701000	Expens	Survey Expenses	536,355.00	668,148.37	-	1,204,503.37
5021101000	Expens	Legal Services	2,424,542.25	4,935,394.08	4,000.00	7,355,936.33
5021102000	Expens	Auditing Services	10,242,303.65	2,066,919.78	147,321.43	12,161,902.00
5021103000	Expens	Consultancy Services	26,228,212.71	21,099,330.48	2,644,662.04	44,682,881.15
5021104000	Expens	Estate Management Fee	208,080,775.19	2,592,188.96	-	210,672,964.15
5021105000	Expens	Honoraria - Others	429,000.00	135,000.00	-	564,000.00
5021199000	Expens	Other Professional Services	2,422,201.26	356,180.39	109,979.52	2,668,402.13
5021201000	Expens	Environment/Sanitary Services	845,959.59	1,687,264.80	542,582.12	1,990,642.27
5021203000	Expens	Security Services	86,934,046.56	60,524,065.77	7,174,631.99	140,283,480.34
5021203010	Expens	Security Services (Agency Fee)	9,526,785.59	6,753,068.56	-	16,279,854.15
5021204000	Expens	Contract of Service	5,531,334.25	1,053,419.74	-	6,584,753.99
5021299000	Expens	Other General Services	130,387,186.88	153,923,628.54	26,473,162.20	257,837,653.22
5021302000	Expens	Repairs and Maintenance - Land Improvements	103,758.15	-	-	103,758.15
5021303000	Expens	Repairs and Maintenance - Infrastructure Assets	5,665,435.19	9,464,261.10	5,251,659.75	9,878,036.54
5021304001	Expens	Repairs and Maintenance - Buildings	14,976,818.96	4,188,279.58	2,732,863.92	16,432,234.62
5021304099	Expens	Repairs and Maintenance - Other Structures	910,142.86	57,022.25	-	967,165.11
5021305000	Expens	Repairs and Maintenance - Machinery and Equipment	69,084.82	65.00	-	69,149.82
5021305001	Expens	Repairs and Maintenance - Office Equipment	5,969.00	-	-	5,969.00
5021305002	Expens	Repairs and Maintenance - Information and Communication Tech	892,201.80	1,187,584.41	93,160.72	1,986,625.49

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5021305005	Expens	Repairs and Maintenance - Airport Equipment	65,178.57	5,439.79	-	70,618.36
5021305099	Expens	Repairs and Maintenance - Other Machinery and Equipment	2,369,107.56	315,174.42	60,714.29	2,623,567.69
5021306000	Expens	Repairs and Maintenance - Transportation Equipment	7,350,027.26	1,123,405.20	390.00	8,473,042.46
5021307000	Expens	Repairs and Maintenance - Furniture and Fixtures	595.50	-	-	595.50
5021311100	Expens	Repairs and Maintenance-Concession Assets-Airport Systems	175,997.40	292,700.48	-	468,697.88
5021398000	Expens	Repairs and Maintenance - Others	301,491.61	9,610.00	-	311,101.61
5021399000	Expens	Repairs and Maintenance - Other Property, Plant and Equipmen	-	817,926.36	-	817,926.36
5021411000	Expens	Contribution to AFP Modernization	1,677,892,290.51	214,736,748.73	48,128.95	1,892,580,910.29
5021499000	Expens	Financial Assistance/Subsidy/Contribution-Others	28,011,492.37	4,624,009.00	1,046,850.00	31,588,651.37
5021501000	Expens	Taxes, Duties and Licenses	23,730,107.88	250,850.09	3,558.85	23,977,399.12
5021502000	Expens	Fidelity Bond Premiums	2,072,783.27	195,395.23	515.63	2,267,662.87
5021503000	Expens	Insurance Expenses	2,713,633.42	423,889.99	193,028.08	2,944,495.33
5021504000	Expens	Income Tax Expenses	-	2,660,868,375.00	2,572,056,234.00	88,812,141.00
5021505000	Expens	Input Tax Expense	39,914,297.58	49,300,028.71	89,350,599.66	(136,273.37)
5029901001	Expens	Advertising, Promotional and Marketing Expenses - Regular	16,845,953.28	31,485,150.54	11,975,494.89	36,355,608.93
5029902000	Expens	Printing and Publication Expenses	1,773,225.84	301,221.88	-	2,074,447.72
5029903000	Expens	Representation Expenses	11,581,358.63	7,054,517.85	1,244,538.67	17,391,337.81
5029905000	Expens	Rent/Lease Expenses	47,871,232.00	8,696,852.87	37,484,651.50	19,083,433.37
5029906000	Expens	Membership Dues and Contributions to Organizations	86,285.71	621.69	-	86,907.40
5029907000	Expens	Subscription Expenses	39,669,981.85	2,823,887.43	709,111.73	41,784,757.55
5029908000	Expens	Donations	4,845,479.38	336,132.76	3,238,775.52	1,942,836.62
5029912001	Expens	Representation Allowance - BOD	26,032.99	-	-	26,032.99
5029912002	Expens	Transportation Allowance - BOD	1,484,239.77	264,036.91	-	1,748,276.68
5029912003	Expens	Communication Expense - BOD	85,395.02	4,499.00	-	89,894.02
5029912004	Expens	Per diem - BOD	7,700,000.00	912,000.00	-	8,612,000.00
5029912005	Expens	BOD - Performance Based Incentive & PBB	1,467,820.00	-	-	1,467,820.00
5029914000	Expens	Documentary Stamps Expenses	3,219,555.41	794.66	21,431.50	3,198,918.57
5029915000	Expens	Fees and Commission Expenses	5,778,348.22	240,354.69	-	6,018,702.91
5029918000	Expens	Major Events and Conventions Expenses	1,340,267.97	8,861,393.69	10,607.14	10,191,054.52
5029999000	Expens	Other Maintenance and Operating Expenses	12,513,940.81	1,994,900.90	130,591.50	14,378,250.21
5030101000	Expens	Management Supervision/Trusteeship Fees	1,422,126.54	44,418.75	-	1,466,545.29
5030102000	Expens	Interest Expenses	115,776,083.49	5,742,970.63	-	121,519,054.12
5030103000	Expens	Guarantee Fees	79,002,905.04	20,820,909.26	-	99,823,814.30
5030104000	Expens	Bank Charges	46,108.05	2,605.30	-	48,713.35
5030199000	Expens	Other Financial Charges	9,233.43	-	-	9,233.43
5040201000	Expens	Cost of Sales	124,688,001.73	1,228,767.01	-	125,916,768.74
5050101000	Expens	Depreciation-Investment Property	35,692,174.62	13,753,474.45	-	49,445,649.07
5050102000	Expens	Depreciation-Land Improvements	261,231,983.01	23,907,610.30	283,489.38	284,856,103.93
5050103000	Expens	Depreciation-Infrastructure Assets	32,569,084.13	2,960,825.83	-	35,529,909.96
5050103001	Expens	Depreciation-Road Networks	203,763,512.97	41,128,383.98	-	244,891,896.95
5050104001	Expens	Depreciation-Buildings	33,619,064.06	3,823,930.59	568,087.04	36,874,907.61
5050104099	Expens	Depreciation-Other Structures	173,135,430.32	15,745,297.36	-	188,880,727.68
5050105001	Expens	Depreciation-Office Equipment	1,065,228.21	132,220.52	-	1,197,448.73
5050105002	Expens	Depreciation-Information and Communication Technology Equip	9,225,213.21	881,238.26	-	10,106,451.47
5050105099	Expens	Depreciation-Other Machinery and Equipment	2,228,936.06	167,412.12	-	2,396,348.18
5050106001	Expens	Depreciation-Motor Vehicles	15,794,360.17	1,400,884.72	-	17,195,244.89
5050107001	Expens	Depreciation-Furniture and Fixtures	64,962.84	11,368.10	127.25	76,203.69
5050109002	Expens	Depreciation-Leased Assets Improvements Buildings	953,245.42	249,308.42	-	1,202,553.84
5050111000	Expens	Depreciation-Service Concession Assets	(134,311.22)	134,311.22	-	-
5050111001	Expens	Depreciation-Service Concession-Road Networks	444,589,351.15	56,481,049.06	-	501,070,400.21

Account	Type	Description	Beginning Balance	Debit	Credit	Ending Balance
5050111002	Expens	Depreciation-Service Concession-Airport Systems	344,795,072.44	61,054,250.04	134,311.22	405,715,011.26
5050199099	Expens	Depreciation-Other Property, Plant and Equipment	2,533,736.27	230,339.70	-	2,764,075.97
5050199199	Expens	Depreciation-Right-of-use Asset	1,967,123.87	22,016,531.39	-	23,983,655.26
5050201000	Expens	Amortization-Intangible Assets	1,608,839.16	148,783.71	-	1,757,622.87
5050302000	Expens	Impairment Loss-Loans and Receivables	-	1,302,746,633.07	-	1,302,746,633.07
5050303000	Expens	Impairment Loss-Lease Receivables	-	15,363,518.85	-	15,363,518.85
5050306000	Expens	Impairment Loss-Other Receivables	-	408,802.62	-	408,802.62
5050310000	Expens	Impairment Loss-Other Assets	-	12,000,000.00	-	12,000,000.00
5050401000	Expens	Realized Loss on Foreign Exchange	37,187,972.31	3,512.33	-	37,191,484.64
5050425000	Expens	Unrealized Loss on Foreign Exchange	110,734.00	256,189,785.60	-	256,300,519.60
5050499000	Expens	Other Losses	161,952,931.62	188,357.14	357,760.41	161,783,528.35
		<b>Expense Total</b>	<b>5,234,867,791.68</b>	<b>5,247,118,766.27</b>	<b>2,773,902,125.06</b>	<b>7,708,084,432.89</b>
4020101000	Income	Permit Fees	1,208,102.94	136,073.64	186,131.41	1,258,160.71
4020117000	Income	Fees and Commissions Income	14,450,431.83	111,607.14	3,173,941.68	17,512,766.37
4020199000	Income	Other Service Income	616,483.88	-	114,732.14	731,216.02
4020205000	Income	Rent/Lease Income	616,210,465.29	34,451,043.49	1,087,826,918.43	1,669,586,340.23
4020211000	Income	Seaport System Fees	46,147,094.92	428,144.17	18,355,826.15	64,074,776.90
4020212000	Income	Landing and Parking Fees	5,155,770.49	436,649.74	814,126.83	5,533,247.58
4020213000	Income	Income from Hostels/Dormitories and Other Like Facilities	50,749.96	3,000.00	34,928.55	82,678.51
4020216000	Income	Sales Revenue	279,551,235.24	-	-	279,551,235.24
4020220000	Income	Dividend Income	1,190,000,000.00	-	25,000,000.00	1,215,000,000.00
4020221000	Income	Interest Income	290,221.08	-	5,532,578.66	5,822,799.74
4020221005	Income	Interest Income - Due from Other Banks	33,129,803.05	2,860,884.76	6,360,518.10	36,629,436.39
4020221011	Income	Interest Income - Loans and Receivables	271,454.05	-	23,161.61	294,615.66
4020221014	Income	Interest Income - Sales Contract Receivable	4,464.29	-	89,365.81	93,830.10
4020221016	Income	Interest Income - Cash Equivalents <90	352,031,008.76	63,658,540.80	134,520,865.48	422,893,333.44
4020221017	Income	Interest Income - Treasury Bills	61,564,630.61	7,843,454.25	12,504,024.22	66,225,200.58
4020221018	Income	Interest Income - ASEAN Villas	-	-	6,647,926.03	6,647,926.03
4020221019	Income	Interest Income - Time Deposits-Local Currency >91	514,218,578.12	14,113,012.22	29,990,072.00	530,095,637.90
4020222000	Income	Share in the Profit/Revenue of Joint Venture	-	-	5,087,061.16	5,087,061.16
4020222001	Income	Interest Income - JV Agreements	1,127,616,863.23	-	-	1,127,616,863.23
4020223000	Income	Fines and Penalties-Business Income	3,135,311.35	-	3,221.52	3,138,532.87
4020224000	Income	Service Concession Revenue	3,111,894,728.33	-	848,382,365.60	3,960,277,093.93
4020299000	Income	Other Business Income	1,533,695,712.18	23,538,591.03	36,594,704.53	1,546,751,825.68
4030101000	Income	Subsidy from National Government	2,064,988,650.61	-	11,463,014.51	2,076,451,665.12
4050101000	Income	Realized Gain on Foreign Exchange	358,559.93	1,556.65	18,336.93	375,340.21
4050117000	Income	Unrealized Gain on Foreign Exchange	72,049.82	-	0.01	72,049.83
4050199000	Income	Other Gains	535,774.38	-	70,125.00	605,899.38
4060201000	Income	Reversal of Impairment Loss	-	-	194,872.67	194,872.67
4060399000	Income	Miscellaneous Income	-	-	3.10	3.10
		<b>Income Total</b>	<b>10,957,198,144.34</b>	<b>147,582,557.89</b>	<b>2,232,988,822.13</b>	<b>13,042,604,408.58</b>