

BASES CONVERSION AND DEVELOPMENT AUTHORITY  
AUDITED TRIAL BALANCE  
AS OF MARCH 2017

Account Name	Balance Carry Forward	Debit	Credit	Accumulated Balance
Cash - CO	53,466.74	-	-	53,466.74
Cash - CO (new)	209,348.83	1,015,784,325.98	1,015,910,056.61	83,618.20
PCF_New	400.00	2,008,018.73	738,418.73	1,270,000.00
Cash in Bank-LBPLU	4,452,539.43	15,369,864.50	14,200,000.00	5,622,403.93
Cash in Bank-LBPLUi	-	15,369,864.50	15,369,864.50	-
Cash in Bank-LBPLUo	-	14,200,000.00	14,200,000.00	-
Cash in Bank-LBPLP	4,746,125.39	2,433.09	-	4,748,558.48
Cash in Bank-LBPLPi	-	60.00	60.00	-
Cash in Bank-DBP Tol	10,789.53	-	-	10,789.53
Cash in Bank-DBPFP	426,891.78	940,789,064.55	941,004,730.78	211,225.55
Cash in Bank-DBPFPi	-	940,781,341.94	940,781,341.94	-
Cash in Bank-DBPFPo	-	941,004,380.78	941,004,380.78	-
Cash in Bank-LBP Bda	43,076,168.49	4,572,531,395.06	4,608,377,033.14	7,230,530.41
Cash in Bank-LBPBDAI	100.00	4,644,394,650.91	4,644,403,440.91	(8,690.00)
Cash in Bank-LBPBdaO	(7,246,569.44)	4,626,556,055.66	4,630,026,301.99	(10,716,815.77)
Cash in Bank-DBPBg	(350.00)	-	-	(350.00)
Cash in Bank-DBPBgi	1,337,038.54	7,354,131.74	7,079,079.09	1,612,091.19
Cash in Bank-LBP Erm	29,589.77	8,830,523,808.11	8,828,125,089.61	2,428,308.27
CIB-DBP SCTEX TOLL-n	18,927,011.79	260,486,370.48	268,739,074.07	10,674,308.20
CIB-DBPSCTEX Toll In	1,000.00	260,472,222.14	260,473,222.14	-
CIB-DBPSCTEXToll Out	(628,500.00)	268,739,074.07	277,647,645.59	(9,537,071.52)
CIB - LBP Clark	480,009.66	200.00	-	480,209.66
CIB - LBP Clark In	-	200.00	200.00	-
Cash in Bank-DBP	7,501,031.83	1,860,955.32	1,399,645.67	7,962,341.48
Cash in Bank-DBPi	-	1,786,899.48	1,786,899.48	-
Cash in Bank-DBPo	-	1,388,032.34	1,388,032.34	-
Cash Equivalents	2,435,887,499.62	6,662,224,350.61	8,690,897,390.38	407,214,459.85
Accounts Receivable	10,353,255,454.81	1,303,581,186.09	1,426,778,472.71	10,230,058,168.19
Int. Rec - Inv't	20,772,243.05	163,652,173.57	122,061,625.17	62,362,791.45
A/R Clearing	(55,168.48)	-	687.88	(55,856.36)
A/R Clearing - New	652,182.10	1,509,865.17	1,441,800.01	720,247.26
Due from NGAs	1,402,384,803.68	52,662.17	128,811.29	1,402,308,654.56
Due from GOCCs	25,000.00	-	-	25,000.00
Due from LGUs	3,750,173.02	-	-	3,750,173.02
Due from S&A-CIAC	832,248,261.05	45,000,000.00	-	877,248,261.05
Due from S&A-JHMC	3,243,878.46	-	-	3,243,878.46
Due from S&A-NLRC	1,411,790,721.65	-	-	1,411,790,721.65
Due from S&A-PPIC	100,583.42	-	-	100,583.42
Due from S&A-Expo	22,682,686.23	-	-	22,682,686.23
Advances to O&E	42,228.83	1,950,977.75	1,070,822.10	922,384.48
Due from O&E	4,985,844.76	177,790.21	711,936.58	4,451,698.39
Dividends Recble	15,304,969.51	-	-	15,304,969.51
Due from NGOs/Pos	29,967,729.05	20,038.55	28,821.52	29,958,946.08
Other Receivables	12,672,031.48	1,049,720.32	-	13,721,751.80
Other Receivable	9,615,226.52	1,362,903.67	1,694,357.48	9,283,772.71
Due from Other Indvl	2,802,849.76	354,547.80	346,472.34	2,810,925.22
A/R Unbilled	506,838,839.97	-	-	506,838,839.97
Allowance for DA	(90,444,616.60)	-	-	(90,444,616.60)
Office Supplies Invt	2,115,979.00	301,425.81	341,219.12	2,076,185.69
REI - HPC	594,857,942.74	-	-	594,857,942.74
REI - CJH, Log & Fur	240,524,298.00	-	-	240,524,298.00
REI - CJH, Man & Sui	121,657,504.00	-	-	121,657,504.00
REI - PPT	3,500,000.00	-	-	3,500,000.00
REI - Cavite Housing	600,000.00	-	-	600,000.00
Other Inventories	157,850.49	-	-	157,850.49
Investment Clearing	(0.09)	733,230,025.78	733,230,025.47	0.22
Prepaid Rent	4,825,067.26	1,414,398.36	-	6,239,465.62
Prepaid Insurance	1,275,389.07	1,689,228.31	1,443,886.24	1,520,731.14
Prepaid Income Tax	531,219,341.06	28,591,589.64	9,825,490.57	549,985,440.13
Adv to Contractors	5,225,925.41	-	-	5,225,925.41
Adv to DBM-PS	1,716,580.23	-	-	1,716,580.23
Other Preps and Deps	106,499,934.68	306,710.50	291,510.50	106,515,134.68

Input Tax	(4,142,046.49)	2,049,684.86	2,839,983.84	(4,932,345.47)
Input Tax	16,967,667.99	-	-	16,967,667.99
Input Tax-Adj	492,340.52	-	-	492,340.52
Other Deferred Charges	879,640,964.65	-	-	879,640,964.65
Deferred Tax Asset	3,141,549,093.45	-	-	3,141,549,093.45
REI - Newport Units	130,960,151.80	-	-	130,960,151.80
Invts S&A - BMHI	280,000,000.00	-	-	280,000,000.00
Invts S&A - CDC	2,813,507,300.10	-	-	2,813,507,300.10
Invts S&A - CIAC	1,250,000.00	-	-	1,250,000.00
Invts S&A - JHMC	383,814,078.97	-	-	383,814,078.97
Invts S&A - PPMC	68,143,720.25	-	-	68,143,720.25
Invts S&A - NLRC	100,000,000.00	-	-	100,000,000.00
Invts S&A - SCAD	2,083,333.33	-	-	2,083,333.33
Invts S&A - BCC	27,500,000.00	-	-	27,500,000.00
Invts S&A - BESC	4,333,332.60	-	-	4,333,332.60
Invts S&A - BWC	5,551,570.20	-	-	5,551,570.20
Invts S&A - FBDC	14,752,212,164.04	-	-	14,752,212,164.04
Invts S&A - PPIC	15,000,000.00	-	-	15,000,000.00
Invts S&A - BVWC	64,500,300.00	-	-	64,500,300.00
Invts in JV - McK	(0.07)	-	-	(0.07)
Invts in JV - NBL	0.07	-	-	0.07
Invts in JV - JOIN	4,309,380.00	19,203,028.00	-	23,512,408.00
Invts in JV - FLI	450,000.00	-	-	450,000.00
Invts in EE - MER	5,947,648.88	-	-	5,947,648.88
Other Investments - Short term Placements	11,158,926.44	464,418,669.53	-	475,577,595.97
Other Investments - Long term Placements	4,522,564,296.64	2,099,303,531.96	131,557,631.54	6,490,310,197.06
Other Investments - Others	12,024,800.00	-	-	12,024,800.00
Other Investments - Unit Investment Trust Fund	6,868,047,115.20	238,774,296.86	4,550,750,930.04	2,556,070,482.02
Land	45,655,060,710.36	12,322,394.59	-	45,667,383,104.95
Land Improvements	2,677,896,340.35	-	-	2,677,896,340.35
Land Imprvts - SSC	17,918,261,852.14	-	-	17,918,261,852.14
Land Imprvts - SCT	12,761,091,919.37	-	-	12,761,091,919.37
Land_Manual	(1,067,645,456.50)	-	14,251,579.06	(1,081,897,035.56)
Bldg. & O Structures	438,788,737.97	-	-	438,788,737.97
Service Concession	767,909,682.25	-	-	767,909,682.25
Leasehold Imprvts	38,527,872.57	-	-	38,527,872.57
Office Equipment	61,675,850.27	616,504.76	-	62,292,355.03
Land Transport	105,968,929.52	22,321.43	-	105,991,250.95
OM&A	20,601,261.25	52,857.16	-	20,654,118.41
Furniture & fixtures	4,950,716.88	-	-	4,950,716.88
Property Clearing	5,126,057.53	-	-	5,126,057.53
Books	662,431.81	-	-	662,431.81
Low Value Assets	74,656.79	133,863.67	111,394.38	97,126.08
Construction in Prog	89,714,640.53	-	-	89,714,640.53
CIP - Others	6,337,334.09	-	-	6,337,334.09
AD-Land Improvts	(1,508,666,381.11)	-	25,754,687.87	(1,534,421,068.98)
AD-SSC	(2,339,923,996.37)	-	42,153,623.66	(2,382,077,620.03)
AD-Service Concession	(691,592.61)	2,056,900.93	2,802,063.43	(1,436,755.11)
AD-SCT	(1,561,819,523.75)	-	22,763,111.67	(1,584,582,635.42)
AD-Bldgs. & O Structure	(320,724,790.01)	-	2,386,052.98	(323,110,842.99)
Accumulated Depreciation - Leasehold Improve	(21,754,118.72)	-	440,487.50	(22,194,606.22)
AD-Office Equipment	(46,104,335.01)	-	861,907.87	(46,966,242.88)
AD-Land Transport	(60,958,185.88)	-	2,585,145.86	(63,543,331.74)
AD-OM&A	(17,943,658.68)	-	20,838.07	(17,964,496.75)
AD-F&F	(3,237,911.36)	-	17,683.07	(3,255,594.43)
AD-P&E Clearing	(808,366.13)	-	-	(808,366.13)
AD-Books	(597,163.60)	-	-	(597,163.60)
Intangible Assets	20,710,272.48	335,314.96	609,873.28	20,435,714.16
Escrow - Serendra	1,079,804,982.81	8,683,962.41	75,064,231.19	1,013,424,714.03
Escrow - Serendrao	(973,389,254.14)	-	-	(973,389,254.14)
Esc-Serendra Retail	169,956,034.21	6,890,252.88	2,271,886.92	174,574,400.17
Esc-Serendra Retaili	52,724,980.88	-	-	52,724,980.88
Esc-Serendra Retailo	(167,085,075.74)	-	-	(167,085,075.74)
Restricted FundDevCo	1,421,096,052.00	-	-	1,421,096,052.00
Serendra Sequoia	129,369,603.37	37,691,954.93	24,636,842.35	142,424,715.95
Restricted Fund DOLF	24,000,000.00	-	-	24,000,000.00
Restricted Fund Expr	1,193,082.81	1,067.70	-	1,194,150.51
Other Assets	2,007,118.15	-	-	2,007,118.15
AA-Intangible Assets	(8,681,944.97)	-	-	(8,681,944.97)

AD-Other Assets	919,219.94	-	-	919,219.94
Zero-Balance Clearing	-	326,039,616.96	326,039,616.96	-
Accounts Payable	(1,642,170,273.40)	485,963,604.14	358,846,073.40	(1,515,052,742.66)
Accrued Expenses	(10,447,773.30)	8,406,944.90	-	(2,040,828.40)
Due to National Treasury	(4,043,582,788.18)	7,919,464,324.68	4,465,390,281.85	(589,508,745.35)
Due to NGAs	(17,797,803.72)	12,253,549.44	8,166,683.73	(13,710,938.01)
Due to NGAs - EW TG 1	(819,062.63)	79,903.01	28,532.83	(767,692.45)
Due to NGAs - EW TS 2	(220,901.11)	233,167.22	122,724.57	(110,458.46)
Due to NGAs - EW TP10	(161,397.85)	63,837.78	1,130,794.63	(1,228,354.70)
Due to NGAs - EW TP15	(4,312,963.99)	752,765.86	26,400.00	(3,586,598.13)
Due to NGAs - EW TR 5	(108,348.59)	239,055.03	436,132.75	(305,426.31)
Due to NGAs - WTComp	(2,710,466.64)	8,758,232.58	9,016,475.83	(2,968,709.89)
Due to NGAs-EVATG 5%	(1,481,892.08)	379,293.91	121,326.15	(1,223,924.32)
Due to NGAs - EVATS	(2,506,905.75)	986,399.58	660,624.26	(2,181,130.43)
Due to NGAs - NVAT 3	(20,196.15)	73,641.52	75,865.92	(22,420.55)
Due to NGAs - OCT 10	(134.00)	-	-	(134.00)
Due to NGAs-EWTC 10%	(6,150.81)	-	3,243.20	(9,394.01)
Due to NGAs-EWTD 10%	100.00	-	-	100.00
Due to NGAs-EWTD 15%	(33,375.00)	188,550.00	203,400.00	(48,225.00)
Due to NGAs-Inc Tax	(54,372,259.10)	-	-	(54,372,259.10)
Due to NGAS-L Ins 2%	(2,896.81)	220.60	-	(2,676.21)
Due to NGAS-EWTOther	-	-	4,216.30	(4,216.30)
Due to GOCCs	8,633.43	-	-	8,633.43
Payrl Deductions	(187,666.53)	-	-	(187,666.53)
Payrl Deductions New	(197,894.71)	9,459,810.64	9,435,660.67	(173,744.74)
Due to LGUs	(162,640.31)	-	-	(162,640.31)
Due to S&A - BMHI	(6,872,075.26)	2,528,602.08	-	(4,343,473.18)
Due to S&A - BTPI	(667,059.07)	-	-	(667,059.07)
Due to S&A - CDC	(183,043,056.43)	22,552,781.00	22,552,781.00	(183,043,056.43)
Due to S&A - CIAC	(53,251.28)	45,000,000.00	45,000,000.00	(53,251.28)
Due to S&A - JHMC	(31,352,198.47)	94,411,796.59	88,492,195.00	(25,432,596.88)
Due to S&A - PPMC	(9,968,616.08)	63,224,676.00	63,224,676.00	(9,968,616.08)
Due to S&A - SCAD	(1,115,277.72)	1,115,277.72	-	-
Due to S&A - FBDC	(475,121,394.86)	9,082,309.51	9,082,309.51	(475,121,394.86)
Due to O&E	(7,142,053.12)	28,252,648.11	22,413,149.52	(1,302,554.53)
Due to Other Individual	(1,125.00)	1,125.00	-	-
Contractors' SD	(416,377,240.38)	14,189,083.04	90,807.50	(402,278,964.84)
Leave Benefits Payable	(20,152,745.85)	-	-	(20,152,745.85)
Other Payables	(257,488,552.48)	60,000.00	2,455,000.00	(259,883,552.48)
Loans Payable - JBIC	(20,257,864,185.21)	1,987,091,086.33	2,679,413,483.13	(20,950,186,582.01)
Def Interest Income	(6,822,648.08)	201,694.17	-	(6,620,953.91)
Def Inc from Lease	(1,225,087,295.77)	141,768,505.06	243,742,895.73	(1,327,061,686.44)
Customers' Deposits	(838,536.24)	-	-	(838,536.24)
CD-Heritage Installment	(56,718,169.50)	-	-	(56,718,169.50)
CD-Lease	(77,523,785.22)	152,042.50	1,133,958.50	(78,505,701.22)
Output Tax	20,486,517.24	58,770,242.76	61,296,557.18	17,960,202.82
Output Tax	(25,033,541.81)	-	-	(25,033,541.81)
Output Tax-Adjustmnt	(11,601,440.03)	267,857.15	-	(11,333,582.88)
Other Def Cr - Output	(81,266,918.48)	61,296,557.18	61,526,487.24	(81,496,848.54)
Other Def Cr - Output	(28,186,166.20)	-	-	(28,186,166.20)
Other Deferred Credits - Upfront Cash	56,816,765.10	-	-	56,816,765.10
Other Def Credits - Government Subsidy	(2,968,920,757.61)	34,389,043.53	-	(2,934,531,714.08)
Other Def Credits - Joint Venture Projects	(0.03)	-	-	(0.03)
Other Deferred Credi	(1,257,172,131.50)	50,164,662.96	-	(1,207,007,468.54)
Deferred Credits -HP	(451,730,847.20)	-	-	(451,730,847.20)
Deferred Credits Con	(3,761,742,043.33)	32,739,873.69	4,598,261.58	(3,733,600,431.22)
GR/IR	(629,727.85)	1,389,135.37	3,121,716.24	(2,362,308.72)
Capital Stock	(75,327,951,615.67)	-	77,208,709.88	(75,405,160,325.55)
Revaluation Capital	(128,460,632.14)	-	-	(128,460,632.14)
Donated Capital	(0.08)	-	-	(0.08)
Retained Earnings	(9,237,854,680.55)	87,288,237.82	45,440,064.13	(9,196,006,506.86)
RE - Appropriated	(6,000,000,000.00)	-	-	(6,000,000,000.00)
Net Unrealiz G/L AFS	(109,588,507.01)	112,070,450.94	21,774,296.86	(19,292,352.93)
Sh from JV Income	-	100,000.00	46,105,272.25	(46,005,272.25)
Rent Income	-	66,387,719.07	251,783,112.21	(185,395,393.14)
Parking/Terminal Fee	-	-	1,064,322.80	(1,064,322.80)
Concession Income	-	4,598,261.58	246,736,068.78	(242,137,807.20)
Commission	-	-	1,359,385.24	(1,359,385.24)
Other Business Incom	-	747,899.36	10,377,967.41	(9,630,068.05)

Fines and Penalties	-	533.90	9,085.67	(8,551.77)
Interest Income	-	90,981,166.65	261,295,411.30	(170,314,244.65)
Interest Inc.-Others	-	-	486.38	(486.38)
Subsidy from NG	-	-	56,936,316.53	(56,936,316.53)
Gain/Loss on ForEx	-	2,665,797,592.38	1,568,390,932.27	1,097,406,660.11
Realized forex	-	13,629,422.58	63.76	13,629,358.82
Sal & Wages	-	25,694,548.20	-	25,694,548.20
PERA	-	424,500.00	-	424,500.00
Representation Allow	-	807,500.00	-	807,500.00
Trasportation Allow	-	644,492.66	16,365.68	628,126.98
Clothing Allowance	-	615,000.00	-	615,000.00
Year-end Bonus	-	4,367.00	-	4,367.00
OBA - Anniv Bonus	-	426,000.00	-	426,000.00
OBA - OT	-	789,885.13	-	789,885.13
OBA - Meal Allowance	-	212,250.01	-	212,250.01
OBA - Rice Subsidy	-	693,350.00	-	693,350.00
OBA - C'mas Package	-	158,869.20	-	158,869.20
OBA - Per Diem	-	236,000.00	56,000.00	180,000.00
OBA - Medical Direct	-	315,337.23	4,589.63	310,747.60
OBA - Medical HMO	-	69,158.67	-	69,158.67
OBA-PBB	-	10,447,773.31	8,499,789.70	1,947,983.61
L&R Insurance	-	3,174,544.47	-	3,174,544.47
PAG-IBIG	-	42,700.00	-	42,700.00
PHILHEALTH	-	107,950.00	-	107,950.00
ECC	-	42,900.00	-	42,900.00
Provident Fund	-	8,331,473.22	-	8,331,473.22
VL/SL Benefits	-	1,549,734.58	-	1,549,734.58
Office Supplies Expense	-	609,290.77	-	609,290.77
Medical Supplies Expense	-	49,463.60	-	49,463.60
Fuel, Oil and Lubes	-	568,346.25	-	568,346.25
Travel	-	1,598,329.37	-	1,598,329.37
Training and Scholar	-	195,933.90	-	195,933.90
Water	-	72,082.99	-	72,082.99
Electricity	-	2,990,989.45	356,786.73	2,634,202.72
Postage	-	12,191.00	-	12,191.00
Tel Exp - Landline	-	594,116.23	-	594,116.23
Tel Exp - Mobile	-	191,063.50	-	191,063.50
Internet	-	36,756.22	-	36,756.22
Cable	-	12,450.00	-	12,450.00
Printing	-	113,560.74	44,196.45	69,364.29
APM Expenses	-	816,185.16	100,000.00	716,185.16
Taxes	-	441,313.46	-	441,313.46
Insurance	-	712,175.71	45,842.12	666,333.59
Representation Exp	-	861,772.89	-	861,772.89
Indemnities and Othe	-	26,576,414.07	1,494,255.00	25,082,159.07
Rent	-	5,849,843.32	742,534.09	5,107,309.23
Survey Expenses	-	74,999.65	-	74,999.65
Membership Dues	-	42,214.28	-	42,214.28
Cultural and Athleti	-	14,293.32	-	14,293.32
R&M - Bldg & Strucs	-	409,932.88	124,898.47	285,034.41
R&M - Office Equip	-	3,103,413.75	1,440,000.00	1,663,413.75
R&M - Land Transport	-	514,224.99	14,051.33	500,173.66
R&M - Furn & Fix	-	31,875.00	6,785.71	25,089.29
Contributions to AFP	-	183,038,928.76	-	183,038,928.76
Subsidy to Subs-CDC	-	22,547,273.00	-	22,547,273.00
EstateMngt Fee-JHMC	-	69,915,150.00	-	69,915,150.00
EstateMngt Fee-PPMC	-	63,224,676.00	-	63,224,676.00
Donations	-	179,343.08	-	179,343.08
Legal Services	-	49,402.00	-	49,402.00
Auditing Services	-	9,685.52	-	9,685.52
Consultancy Services	-	2,074,292.74	-	2,074,292.74
General/Janitorial	-	67,338.00	40,002.00	27,336.00
Security Services	-	3,459,408.09	-	3,459,408.09
RA - BOD	-	100,406.81	-	100,406.81
TA - BOD	-	85,814.60	-	85,814.60
Comm Exp-BOD	-	21,532.97	-	21,532.97
Per diem -BOD	-	1,544,000.00	54,000.00	1,490,000.00
Honoraria - Others	-	49,700.00	-	49,700.00
Contract of Services	-	9,779,757.03	-	9,779,757.03

Dep'n - Land Improv	-	25,754,687.87	-	25,754,687.87
Dep'n - Subic-Clark	-	42,153,623.66	-	42,153,623.66
Dep'n - Clark-Tarlac	-	22,763,111.67	-	22,763,111.67
Dep'n - Bldgs & OStr	-	2,386,052.98	-	2,386,052.98
Dep'n - Service Conc	-	2,802,063.43	2,056,900.93	745,162.50
Dep'n - Leasehold Improvements	-	440,487.50	-	440,487.50
Dep'n - Office Equipment	-	861,907.87	-	861,907.87
Dep'n - Land Transportation	-	2,585,145.86	-	2,585,145.86
Dep'n - Other Machinery	-	20,838.07	-	20,838.07
Dep'n - F&F	-	17,683.07	-	17,683.07
Dep'n - Low Value Assets	-	111,394.38	-	111,394.38
Amort'n - Intangible	-	609,873.28	-	609,873.28
Other MOOE	-	109,850.35	10,848.14	99,002.21
CSR	-	44,428.76	15,000.00	29,428.76
Gender & Dev't	-	274,806.34	-	274,806.34
Bank Charges	-	1,383,145.46	-	1,383,145.46
Guarantee Fees	-	74,660,322.84	-	74,660,322.84
Interest Expense	-	97,443,597.66	-	97,443,597.66
Other Fin'l Exps	-	410,425.91	-	410,425.91
		<b>54,396,284,473.94</b>	<b>54,396,284,473.94</b>	