

**Trial Balance Summary****As of September 2020****Company: Bases Conversion and Development Authority**

<b>Account</b>	<b>Description</b>	<b>Ending Balance</b>
1010101001	Cash Collecting Officer-BCDA-PHP	53,316.44
1010102000	Petty Cash	1,554,120.70
1010203001	Cash - LCSA LBP LU (7754)	518,875.52
1010203002	Cash - LCSA LBP SCTEX LP (5290)	4,764,524.44
1010203004	Cash - LCSA DBP FP (7080)	16,949,803.26
1010203005	Cash - LCSA LBP Buendia (8213)	282,794,218.47
1010203006	Cash - LCSA DBP Baguio (9080)	1,825,942.31
1010203007	Cash - LCSA LBP Ermita (8843)	64,227.80
1010203008	Cash - LCSA DBP Clark (6080)	580,473.49
1010203020	Cash - LCSA LBP Capas (1620)	7,298,363.62
1010203030	Cash - LCSA DBP Service Account (4056)	20,265,940.29
1010203040	Cash - LCSA LBP Global City (0309)	1,663,437,305.67
1010203050	Cash - LCSA LBP BGC SCRIP (0406)	90,119,699.82
1010303001	Cash - FCSA BCDA DBP Dollar (8530)	7,068,993.23
1010303003	Cash - FCSA BCDA DBP Dollar Fx (8530)	59,431.32
1010502000	Time Deposits-Local Currency	7,244,764,506.47
1020201000	Investments in Treasury Bills - Local	992,143.24
1020205000	Investments in Bonds - Local	1,757,809,562.34
1020205300	Discount - Investments in Bonds - Local	0.01
1020501001	Investments in Joint Venture-FLI	231,450,000.00
1020501002	Investments in Joint Venture-JOIN	458,610,240.00
1020601001	Investments in Associates/Affiliates-Fort Bonifacio Developm	14,022,131,333.20
1020601002	Investments in Associates/Affiliates-Bonifacio Communication	27,500,000.00
1020601003	Investments in Associates/Affiliates-Bonifacio Estate Servic	4,333,332.60
1020601005	Investments in Associates/Affiliates-Subic Clark Alliance fo	2,083,333.33
1021001001	Investments in Subsidiaries-Clark Development Corporation (C	2,813,507,300.10
1021001002	Investments in Subsidiaries-John Hay Management Corporation	383,814,078.97
1021001003	Investments in Subsidiaries-BCDA Management and Holdings, In	280,000,000.00
1021001004	Investments in Subsidiaries-North Luzon Railways Corporation	100,000,000.00
1021001005	Investments in Subsidiaries-Poro Point Management Corporatio	68,143,720.25
1021001006	Investments in Subsidiaries-Clark International Airport Corp	1,250,000.00
1021001100	Allowance for Impairment-Investment in Subsidiaries	(100,000,000.00)
1029901001	Investments in Stocks-BWC	70,051,870.20
1029901002	Investments in Stocks-PPIC	15,000,000.00
1029999000	Other Investments	17,972,449.07
1030101000	Accounts Receivable	26,658,079,130.83
1030101100	Allowance for Credit Losses-Accounts Receivable	(2,001,034,015.35)
1030105000	Interest Receivable	8,336,464.25
1030106000	Dividends Receivable	15,221,636.17
1030201000	Operating Lease Receivable	233,554,860.95
1030202000	Accounts Receivable Unbilled	516,909,795.67
1030301000	Due from National Government Agencies	1,664,219,456.24
1030303000	Due from Local Government Units	3,750,173.02
1030305000	Due from Government Corporations	844,766.91
1030306000	Due from Subsidiaries/Joint Ventures/Associates/Affiliates	4,126,063,145.18
1030502000	Due from Officers and Employees	3,795,347.75
1030503000	Due from Non-Government Organizations/People's Organizations	9,891,364.06
1030511000	Due from Other Individuals	2,356,281.26
1030599000	Other Receivables	41,977,735.54
1030599001	AR Clearing	13,652,372.53
1040101001	Merchandise Inventory-Heritage Park	593,342,292.26
1040101002	Merchandise Inventory-Condo Units	244,285,876.94
1040101003	Merchandise Inventory-Parking Units	32,190,178.57
1040101004	Merchandise Inventory-Socialized Housing Units	600,000.00

Account	Description	Ending Balance
1040401000	Office Supplies Inventory	2,928,282.08
1040499000	Other Supplies and Materials Inventory	965.27
1050102001	Investment Property, Buildings - Lohomes	240,524,298.00
1050102002	Investment Property, Buildings - CJH Manor/Suites	121,657,504.00
1050102100	Accumulated Depreciation-Investment Property, Buildings	(185,022,126.90)
1060299000	Other Land Improvements	2,798,681,043.73
1060299100	Accumulated Depreciation-Other Land Improvements	(1,948,345,569.00)
1060401000	Buildings	475,005,928.30
1060401100	Accumulated Depreciation-Buildings	(353,921,327.25)
1060499000	Other Structures	139,279,571.66
1060499100	Accumulated Depreciation-Other Structures	(10,524,317.73)
1060502000	Office Equipment	91,958,780.70
1060502100	Accumulated Depreciation-Office Equipment	(51,397,475.76)
1060503000	Information and Communication Technology Equipment	181,041.07
1060503100	Accumulated Depreciation-Information and Communication Techn	(62,459.04)
1060599000	Other Machinery and Equipment	26,451,442.05
1060599100	Accumulated Depreciation-Other Machinery and Equipment	(17,348,307.80)
1060601000	Motor Vehicles	155,570,422.58
1060601100	Accumulated Depreciation-Motor Vehicles	(99,111,785.72)
1060701000	Furniture and Fixtures	11,350,861.63
1060701100	Accumulated Depreciation-Furniture and Fixtures	(5,501,714.62)
1060702000	Books	492,119.27
1060702100	Accumulated Depreciation-Books	(434,927.82)
1060902000	Leased Assets Improvements, Buildings	38,767,304.71
1060902100	Accumulated Depreciation-Leased Assets Improvements, Buildin	(28,361,431.00)
1061101000	Service Concession-Road Networks	32,649,391,963.75
1061101100	Accumulated Depreciation-Service Concession-Road Networks	(5,256,297,964.55)
1061108000	Service Concession-Airport Systems	687,652,689.69
1061108100	Accumulated Depreciation-Service Concession-Airport Systems	(93,780,643.68)
1069802000	Fixed Asset Accrual	13,462,455.38
1069803000	Semi-Expendable Properties	44,255.95
1069804000	Fixed Asset Accrual LAND	73,136,513,999.09
1069805000	Right-of-use Asset	95,853,945.16
1069805100	Accumulated Depreciation-Right-of-use Asset	(29,261,527.54)
1069899000	Other Property, Plant and Equipment	6,224,148.45
1069899100	Accumulated Depreciation-Other Property, Plant and Equipment	(652,388.21)
1069901000	Construction in Progress-Land Improvements	46,708,695.47
1069902000	Construction in Progress-Infrastructure Assets	13,744,227,079.01
1069903000	Construction in Progress-Buildings and Other Structures	3,955,739,260.49
1080102100	Accumulated Amortization-Computer Software	(8,681,944.97)
1080198000	Other Intangible Assets	34,916,183.63
1080198100	Accumulated Amortization-Other Intangible Assets	(9,541,967.75)
1089902000	Development in Progress-Computer Software	2,379,107.15
1120101000	Deferred Tax Assets	4,060,429,764.28
1990103000	Advances to Special Disbursing Officer	11,710.40
1990104000	Advances to Officers and Employees	608,867.26
1990105000	Advances to DBM-Procurement Service	5,812,001.44
1990201000	Advances to Contractors	6,046,790,794.11
1990202000	Prepaid Rent	6,239,465.62
1990205000	Prepaid Insurance	1,204,698.00
1990206000	Input Tax	1,421,701,618.98
1990208000	Withholding Tax at Source	1,026,963,921.65
1990299000	Other Prepayments	8,219,422.68
1990302000	Guaranty Deposits	3,000.00
1990399001	Deposits for Expropriation	25,251,886.09
1990399003	Other Deposits - Perpetual Care Fund	66,183,597.77
1990399004	Other Deposits - Water, Electricity, FOL, Telephone	4,633,221.63
1990399005	Security Deposits	2,529,830.94
1990399006	Rental Deposits	2,747,737.50

<b>Account</b>	<b>Description</b>	<b>Ending Balance</b>
1990401001	Restricted Fund - Trust Account Serendra Condo	74,828,815.50
1990401002	Restricted Fund - Trust Account Serendra Retail	167,458,043.71
1990401003	Restricted Fund - Trust Account Serendra Sequoia	158,287,734.63
1990401004	Restricted Fund - CJH DevCo	1,421,096,052.00
1990401005	Restricted Fund - DOLF	62,285,804.23
1999908000	Deferred Charges/Losses	48,410,695.01
2010101000	Accounts Payable	1,522,841,403.44
2010102000	Due to Officers and Employees	3,184,849.93
2010106000	Operating Lease Payable	65,783,088.01
2010112000	Accrued Expenses	1.00
2010113000	Goods Receipt/Invoice Receipt	704,485,931.58
2010114000	Due to BEPF	2,699.96
2010205000	Loans Payable-Foreign	18,361,697,598.71
2020101001	Due to BIR - Withholding Tax Compensation	7,108,551.99
2020101002	Due to BIR - EWT	2,593,809.28
2020101004	Due to BIR - EVAT	2,981,251.97
2020101022	Due to BIR - Final Tax	11,004,102.31
2020102007	Due to GSIS- Educational Loan	216.67
2020102008	Due to GSIS - Emergency Loan	21,633.48
2020104000	Due to PhilHealth	5,352.01
2020105000	Due to NGAs	274,696,757.96
2020106000	Due to Government Corporations	2,620,227.46
2020107000	Due to LGUs	2,100.00
2020108000	Due to Subsidiaries/Joint Venture/Associates/Affiliates	830,450,471.64
2020109000	Due to Treasurer of the Philippines	3,132,779,703.15
2020113000	Income Tax Payable	56,296,482.79
2020114000	Payroll Deduction	347,642.10
2040105001	Customers' Deposits - Heritage Park Installment	56,718,169.50
2040105002	Customers' Deposits - Lease	403,598,551.77
2050102000	Deferred Service Concession Revenue	4,359,204,505.31
2050104000	Other Deferred Credits - Deferred Output Tax	451,710,300.37
2050199000	Other Deferred Credits	1,048,800,000.00
2050201000	Unearned Revenue/Income-Investment Property	2,494,012.21
2050202000	Unearned Tax Subsidy	2,453,085,104.66
2050206000	Deferred Credits	633,636,500.46
2050207000	Deferred Credits - Heritage Park	450,593,504.82
2050209000	Deferred Interest Income - Heritage Park	4,892,164.96
2050210000	Deferred Income from Leased Properties	1,472,036,267.82
2060102000	Leave Benefits Payable	28,271,270.68
2999914000	Due to Other Individual	88,514,437.71
2999915000	Contractors' Security Deposits	1,103,649,016.79
2999919000	AP Clearing_HPIC	671.00
2999999000	Other Payables	211,270,019.33
2999999001	Security Deposit	1,179,664.59
2999999002	Performance Security	156,849,509.54
2999999003	Guarantee Deposit Payable/Construction	5,382,811.00
3010102000	Government Equity	109,517,218,503.97
3010103000	Contributed Capital	130,681,556.78
3020101000	Revaluation Surplus	128,460,632.14
3030102000	Revenue/Income and Expense Summary	2,079,367,367.17
3070101000	Retained Earnings/(Deficit)	40,889,025,099.23
3070102000	Retained Earnings - Appropriated	5,998,676,604.05
5010101000	Salaries and Wages - Regular	75,446,397.35
5010201000	Personnel Economic Relief Allowance (PERA)	1,208,227.27

<b>Account</b>	<b>Description</b>	<b>Ending Balance</b>
5010202000	Representation Allowance (RA)	2,349,216.42
5010203000	Transportation Allowance (TA)	1,819,254.89
5010204000	Clothing/Uniform Allowance	774,000.00
5010210000	Honoraria - Employee	387,500.00
5010211000	Hazard Pay	520,000.00
5010213000	Overtime and Night Pay	1,686,295.90
5010299014	OBA - Performance Based Bonus	3,774,450.64
5010299034	OBA - Meal Allowance	604,113.64
5010299035	OBA - Rice Subsidy	2,829,730.00
5010299038	OBA - Medical	1,075,563.05
5010299039	OBA - Dental & Optical	171,634.29
5010299040	OBA - Anniversary Bonus	396,000.00
5010299041	OBA - Loyalty	335,000.00
5010299042	OBA - Gift Check	9,879,063.00
5010299043	OBA - Amelioration	9,642,605.00
5010299044	OBA - Per Diem	544,000.00
5010299045	OBA - Educational Subsidy	7,855,761.00
5010299046	OBA - Medical HMO	5,279,616.08
5010299047	OBA - Term Insurance	193,800.00
5010301000	Retirement and Life Insurance Premiums	9,071,304.24
5010302000	Pag-IBIG Contributions	120,900.00
5010303000	PhilHealth Contributions	790,400.31
5010304000	Employees Compensation Insurance Premiums	120,900.00
5010305000	Provident/Welfare Fund Contributions	23,571,359.62
5010402000	Retirement Gratuity	8,863,360.46
5010403000	Terminal Leave Benefits	3,315,554.74
5010499000	Other Personnel Benefits	120,000.00
5020101000	Traveling Expenses-Local	1,521,237.53
5020102000	Traveling Expenses-Foreign	1,075,297.40
5020301001	Office Supplies Expenses - Common	843,501.97
5020301002	Office Supplies Expenses - Non Common	500,754.58
5020307000	Drugs and Medicines Expenses	163,198.96
5020308000	Medical, Dental and Laboratory Supplies Expenses	3,021,495.40
5020309000	Fuel, Oil and Lubricants Expenses	4,241,126.11
5020321000	Semi-Expendable Machinery and Equipment Expenses	2,318,027.44
5020399000	Other Supplies and Materials Expenses	388,631.54
5020401000	Water Expenses	1,620,132.47
5020402000	Electricity Expenses	22,721,410.83
5020501000	Postage and Courier Services	8,626.00
5020502001	Telephone Expenses-Mobile	890,178.81
5020502002	Telephone Expenses-Landline	183,732.32
5020503000	Internet Subscription Expenses	1,928,373.77
5020504000	Cable, Satellite, Telegraph and Radio Expenses	36,146.43
5020701000	Survey Expenses	449,264.84
5021101000	Legal Services	139,942.00
5021102000	Auditing Services	9,314,315.46
5021103000	Consultancy Services	19,300,170.41
5021104000	Estate Management Fee	186,806,252.35
5021105000	Honoraria - Others	532,200.00
5021201000	Environment/Sanitary Services	1,879,052.77
5021202000	Janitorial Services	80,909.62
5021203000	Security Services	53,268,942.88
5021204000	Contract of Service	6,952,217.24
5021299000	Other General Services	71,794,505.10
5021304001	Repairs and Maintenance - Buildings	1,556,779.55
5021304099	Repairs and Maintenance - Other Structures	8,114,561.98
5021305001	Repairs and Maintenance - Office Equipment	4,224.10
5021305002	Repairs and Maintenance - Information and Communication Tech	6,464,068.31
5021306000	Repairs and Maintenance - Transportation Equipment	1,514,468.60

<b>Account</b>	<b>Description</b>	<b>Ending Balance</b>
5021411000	Contribution to AFP Modernization	853,776,279.39
5021499000	Financial Assistance/Subsidy/Contribution-Others	547,197,100.08
5021501000	Taxes, Duties and Licenses	9,749,308.93
5021502000	Fidelity Bond Premiums	677,934.70
5021503000	Insurance Expenses	2,652,492.76
5029901001	Advertising, Promotional and Marketing Expenses - Regular	7,643,837.71
5029902000	Printing and Publication Expenses	381,562.50
5029903000	Representation Expenses	1,262,671.45
5029905000	Rent/Lease Expenses	29,891,202.02
5029906000	Membership Dues and Contributions to Organizations	27,857.14
5029908000	Donations	21,267,596.74
5029912001	Representation Allowance - BOD	586,483.22
5029912003	Communication Expense - BOD	35,000.00
5029912004	Per diem - BOD	4,444,000.00
5029912005	BOD - PEI & PBB	142,500.00
5029914000	Documentary Stamps Expenses	165.00
5029918000	Major Events and Conventions Expenses	1,705,574.41
5029999000	Other Maintenance and Operating Expenses	1,829,333.84
5030101000	Management Supervision/Trusteeship Fees	353,939.65
5030102000	Interest Expenses	182,018,727.38
5030103000	Guarantee Fees	137,939,248.24
5030104000	Bank Charges	3,233,697.08
5030199000	Other Financial Charges	3,540,381.33
5050102000	Depreciation-Land Improvements	81,721,548.12
5050104001	Depreciation-Buildings	6,657,655.79
5050104099	Depreciation-Other Structures	4,700,685.69
5050105001	Depreciation-Office Equipment	7,539,760.89
5050105002	Depreciation-Information and Communication Technology Equip	24,440.49
5050105099	Depreciation-Other Machinery and Equipment	1,096,019.15
5050106001	Depreciation-Motor Vehicles	7,088,910.25
5050107001	Depreciation-Furniture and Fixtures	962,385.04
5050107002	Depreciation-Books	1,957.41
5050109002	Depreciation-Leased Assets Improvements Buildings	1,321,462.44
5050111001	Depreciation-Service Concession-Road Networks	194,813,998.06
5050111002	Depreciation-Service Concession-Airport Systems	62,236,921.66
5050201000	Amortization-Intangible Assets	3,515,969.99
5050401000	Realized Loss on Foreign Exchange	12,783,101.79
5050425000	Unrealized Loss on Foreign Exchange	0.04
4020101000	Permit Fees	790,615.96
4020205000	Rent/Lease Income	629,267,912.43
4020212000	Landing and Parking Fees	1,694,646.01
4020213000	Income from Hostels/Dormitories and Other Like Facilities	28,050.00
4020216100	Sales Discounts	(25,000.00)
4020220000	Dividend Income	928,332,883.00
4020221016	Interest Income - Cash Equivalents	155,606,573.60
4020221005	Interest Income - Due from Other Banks	8,834,051.95
4020221009	Interest Income - Held to Maturity	70,979,629.76
4020221017	Interest Income - Treasury Bills	8,677,682.57
4020223000	Fines and Penalties-Business Income	1,768,948.81
4020224000	Service Concession Revenue	805,092,708.47
4020299000	Other Business Income	5,300,187.60
4030101000	Subsidy from National Government	2,066,797,403.59
4050101000	Realized Gain on Foreign Exchange	5,379,288.93
4050117000	Unrealized Gain on Foreign Exchange	168,043,189.54
4060399000	Miscellaneous Income	60.00

Account	Description	Ending Balance
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