

**Trial Balance Summary**

Company: Bases Conversion and Development Authority  
 User: svcerbas

Account	Type	Description	Ending Balance
1010101001	A	Cash Collecting Officer-BCDA-PHP	66,206.74
1010101004	A	Cash Collecting Officer-BCDA-USD	(150.30)
1010102000	A	Petty Cash	9,834.27
1010203001	A	Cash - LCSA LBP LU (7754)	2,347,306.34
1010203004	A	Cash - LCSA DBP FP (7080)	119,457,837.03
1010203005	A	Cash - LCSA LBP Buendia (8213)	872,878,441.42
1010203006	A	Cash - LCSA DBP Baguio (9080)	5,177,552.80
1010203008	A	Cash - LCSA DBP Clark (6080)	159,520.14
1010203020	A	Cash - LCSA LBP Capas (1620)	34,487,443.17
1010203040	A	Cash - LCSA LBP Global City (0309)	2,630,819,301.66
1010203060	A	Cash - LCSA LBP BGC DICT	1,123,816,110.21
1010303001	A	Cash - FCSA BCDA DBP Dollar (8530)	1,043,616.83
1010303003	A	Cash - FCSA BCDA DBP Dollar Fx (8530)	(926,887.40)
1010502000	A	Time Deposits-Local Currency	13,598,535,947.61
1020201000	A	Investments in Treasury Bills - Local	(0.36)
1020205000	A	Investments in Bonds - Local	1,751,810,157.55
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	472,131,686.40
1020501004	A	Investments in Joint Venture-NGAC	44,400,000.00
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	16,006,285,372.01
1030101100	A	Allowance for Credit Losses-Accounts Receivable	(2,197,435,671.08)
1030105000	A	Interest Receivable	24,187,897.55
1030106000	A	Dividends Receivable	19,002,935.31
1030201000	A	Operating Lease Receivable	73,284,068.19
1030202000	A	Accounts Receivable Unbilled	516,909,795.67
1030301000	A	Due from National Government Agencies	1,444,411,620.43
1030303000	A	Due from Local Government Units	3,750,173.02
1030305000	A	Due from Government Corporations	810,668.06
1030306000	A	Due from Subsidiaries/Joint Ventures/Associates/Affiliates	3,544,974,768.21
1030502000	A	Due from Officers and Employees	3,755,125.22
1030503000	A	Due from Non-Government Organizations/People's Organizations	9,891,364.06
1030511000	A	Due from Other Individuals	2,013,467.16
1030599000	A	Other Receivables	27,855,806.16
1030599001	A	AR Clearing	(4,193,763.69)
1040101001	A	Merchandise Inventory-Heritage Park	446,991,446.01
1040101002	A	Merchandise Inventory-Condo Units	244,285,876.94

Account	Type	Description	Ending Balance
1040101003	A	Merchandise Inventory-Parking Units	32,190,178.57
1040101004	A	Merchandise Inventory-Socialized Housing Units	600,000.00
1040401000	A	Office Supplies Inventory	3,185,777.00
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	(2,070,748,212.30)
1060401000	A	Buildings	475,005,928.30
1060401100	A	Accumulated Depreciation-Buildings	(361,467,645.85)
1060499000	A	Other Structures	141,839,939.62
1060499100	A	Accumulated Depreciation-Other Structures	(18,624,406.74)
1060502000	A	Office Equipment	71,397,140.65
1060502100	A	Accumulated Depreciation-Office Equipment	(50,597,105.11)
1060503000	A	Information and Communication Technology Equipment	36,562,842.09
1060503100	A	Accumulated Depreciation-Information and Communication Techn	(13,983,696.18)
1060599000	A	Other Machinery and Equipment	27,405,451.74
1060599100	A	Accumulated Depreciation-Other Machinery and Equipment	(19,370,780.06)
1060601000	A	Motor Vehicles	192,522,886.89
1060601100	A	Accumulated Depreciation-Motor Vehicles	(111,624,453.27)
1060701000	A	Furniture and Fixtures	11,459,379.26
1060701100	A	Accumulated Depreciation-Furniture and Fixtures	(7,153,080.68)
1060702000	A	Books	492,119.27
1060702100	A	Accumulated Depreciation-Books	(438,190.24)
1060902000	A	Leased Assets Improvements, Buildings	38,767,304.71
1060902100	A	Accumulated Depreciation-Leased Assets Improvements, Buildin	(30,563,868.55)
1061101000	A	Service Concession-Road Networks	32,907,403,171.50
1061101100	A	Accumulated Depreciation-Service Concession-Road Networks	(5,759,433,733.86)
1061108000	A	Service Concession-Airport Systems	4,531,704,254.64
1061108100	A	Accumulated Depreciation-Service Concession-Airport Systems	(111,653,743.87)
1069802000	A	Fixed Asset Accrual	3,926,315.88
1069803000	A	Semi-Expendable Properties	44,256.04
1069804000	A	Fixed Asset Accrual LAND	73,231,649,866.14
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	157,714,516.98
1069902000	A	Construction in Progress-Infrastructure Assets	20,793,374,636.19
1069903000	A	Construction in Progress-Buildings and Other Structures	630,993,469.72
1080102100	A	Accumulated Amortization-Computer Software	(8,681,944.97)
1080198000	A	Other Intangible Assets	43,050,523.37
1080198100	A	Accumulated Amortization-Other Intangible Assets	(15,178,217.99)
1089902000	A	Development in Progress-Computer Software	3,650,435.26
1120101000	A	Deferred Tax Assets	4,646,575,837.28
1990104000	A	Advances to Officers and Employees	-
1990105000	A	Advances to DBM-Procurement Service	267,393.55
1990201000	A	Advances to Contractors	1,118,464,897.76
1990202000	A	Prepaid Rent	6,239,465.62
1990205000	A	Prepaid Insurance	21,839,424.73
1990206000	A	Input Tax	305,990,158.55
1990208000	A	Withholding Tax at Source	1,615,395,558.96

Account	Type	Description	Ending Balance
1990299000	A	Other Prepayments	8,387,235.28
1990302000	A	Guaranty Deposits	3,000.00
1990399001	A	Deposits for Expropriation	18,910,544.88
1990399003	A	Other Deposits - Perpetual Care Fund	47,868,232.92
1990399004	A	Other Deposits - Water, Electricity, FOL, Telephone	4,295,737.63
1990399005	A	Security Deposits	2,529,830.94
1990399006	A	Rental Deposits	2,747,737.50
1990401001	A	Restricted Fund - Trust Account Serendra Condo	78,222,844.67
1990401002	A	Restricted Fund - Trust Account Serendra Retail	153,518,431.58
1990401003	A	Restricted Fund - Trust Account Serendra Sequoia 012337	681,541,651.53
1990401004	A	Restricted Fund - CJH DevCo	1,421,096,052.00
1990401005	A	Restricted Fund - DOLF	60,827,856.17
1999908000	A	Deferred Charges/Losses	48,410,695.01
<b>Assets Total</b>			<b>207,269,956,783.93</b>
2010101000	L	Accounts Payable	(1,875,172,431.73)
2010102000	L	Due to Officers and Employees	(4,361,711.78)
2010106000	L	Operating Lease Payable	(31,379,970.52)
2010112000	L	Accrued Expenses	(373,838,587.42)
2010113000	L	Goods Receipt/Invoice Receipt	(2,135,980,735.40)
2010114000	L	Due to BEPF	(15,460.57)
2010205000	L	Loans Payable-Foreign	(16,823,891,724.21)
2020101001	L	Due to BIR - Withholding Tax Compensation	(1,662,731.06)
2020101002	L	Due to BIR - EWT	(5,834,923.54)
2020101004	L	Due to BIR - EVAT	(13,268,786.79)
2020101022	L	Due to BIR - Final Tax	-
2020102001	L	Due to GSIS - Life and Retirement Premium	3,624.50
2020102004	L	Due to GSIS - Policy Loan	46,436.16
2020102005	L	Due to GSIS -Conso Loan	(28,752.08)
2020102006	L	Due to GSIS- Optional Insurance	-
2020102007	L	Due to GSIS- Educational Loan	216.67
2020102008	L	Due to GSIS - Emergency Loan	(47,636.16)
2020102009	L	Due to GSIS - MPL	-
2020102010	L	Due to GSIS - Computer Loan	-
2020103001	L	Due to Pag-IBIG - Premium	-
2020103002	L	Due to Pag-IBIG - MPL	(322.21)
2020103003	L	Due to Pag-IBIG - Housing Loan	-
2020103004	L	Due to Pag-IBIG - MP2	-
2020103005	L	Due to Pag-IBIG - Calamity Loan	-
2020104000	L	Due to PhilHealth	(3,443.76)
2020105000	L	Due to NGAs	(1,722,263,225.50)
2020106000	L	Due to Government Corporations	(3,005,948.37)
2020107000	L	Due to LGUs	(9,363,386.42)
2020108000	L	Due to Subsidiaries/Joint Venture/Associates/Affiliates	(247,272,513.70)
2020109000	L	Due to Treasurer of the Philippines	(6,973,027,227.17)
2020113000	L	Income Tax Payable	59,459,382.21
2020114000	L	Payroll Deduction	(336,431.85)
2040105001	L	Customers' Deposits - Heritage Park Installment	(56,718,169.50)
2040105002	L	Customers' Deposits - Lease	(357,774,080.69)
2050102000	L	Deferred Service Concession Revenue	(8,316,709,725.11)
2050103000	L	Output Tax	(4,376,750.07)
2050103010	L	Output Tax - ASEAN Villas	(2,908,625.97)
2050104000	L	Other Deferred Credits - Deferred Output Tax	(317,621,888.33)
2050104010	L	Other Deferred Credits - Deferred Output Tax-ASEAN Villas	(36,942,743.16)
2050199000	L	Other Deferred Credits	(1,048,800,000.00)

Account	Type	Description	Ending Balance
2050201000	L	Unearned Revenue/Income-Investment Property	(4,178,946.23)
2050201010	L	Unearned Interest Income-ASEAN Villas	(93,870,639.69)
2050202000	L	Unearned Tax Subsidy	(2,281,139,887.01)
2050206000	L	Deferred Credits	(633,636,500.46)
2050207000	L	Deferred Credits - Heritage Park	(450,589,145.44)
2050209000	L	Deferred Interest Income - Heritage Park	(4,741,577.09)
2050210000	L	Deferred Income from Leased Properties	(1,725,109,767.06)
2050210010	L	Deferred Income from Leased Properties-ASEAN Villas	(48,533,082.33)
2060102000	L	Leave Benefits Payable	(40,229,579.44)
2999914000	L	Due to Other Individual	(43,862,285.05)
2999915000	L	Contractors' Security Deposits	(734,693,666.96)
2999917000	L	AP Clearing	(7,110,223.54)
2999919000	L	AP Clearing_HPIC	26,094.00
2999999000	L	Other Payables	(223,494,630.96)
2999999001	L	Security Deposit	(1,505,450.59)
2999999002	L	Performance Security	(172,781,777.06)
2999999003	L	Guarantee Deposit Payable/Construction	(5,382,811.00)
2999999004	L	Miscellaneous	100.00
3010102000	L	Government Equity	(111,190,951,016.29)
3010103000	L	Contributed Capital	(130,681,556.78)
3020101000	L	Revaluation Surplus	(128,460,632.14)
3030102000	L	Revenue/Income and Expense Summary	(2,257,624,733.44)
3070101000	L	Retained Earnings/(Deficit)	(40,788,306,795.84)
3070102000	L	Retained Earnings - Appropriated	(6,000,000,000.00)
		<b>Liability Total</b>	<b>207,269,956,783.93</b>
5010101000	E	Salaries and Wages - Regular	109,394,096.50
5010201000	E	Personnel Economic Relief Allowance (PERA)	1,845,227.26
5010202000	E	Representation Allowance (RA)	3,388,242.40
5010203000	E	Transportation Allowance (TA)	3,139,417.66
5010204000	E	Clothing/Uniform Allowance	978,000.00
5010210000	E	Honoraria - Employee	762,800.00
5010211000	E	Hazard Pay	2,231,500.00
5010213000	E	Overtime and Night Pay	1,462,013.15
5010214000	E	Year End Bonus	9,483,981.25
5010215000	E	Cash Gift	788,750.00
5010299012	E	OBA - Productivity Enhancement Incentive	752,490.77
5010299014	E	OBA - Performance Based Bonus	27,657,656.76
5010299034	E	OBA - Meal Allowance	922,613.63
5010299035	E	OBA - Rice Subsidy	4,133,345.00
5010299038	E	OBA - Medical	1,843,105.33
5010299039	E	OBA - Dental & Optical	805,041.61
5010299040	E	OBA - Anniversary Bonus	453,000.00
5010299041	E	OBA - Loyalty	130,000.00
5010299042	E	OBA - Gift Check	14,714,012.75
5010299043	E	OBA - Amelioration	14,761,899.08
5010299044	E	OBA - Per Diem	339,830.00
5010299045	E	OBA - Educational Subsidy	9,545,200.00
5010299046	E	OBA - Medical HMO	5,254,607.40
5010299047	E	OBA - Term Insurance	224,757.98
5010301000	E	Retirement and Life Insurance Premiums	13,312,374.32
5010302000	E	Pag-IBIG Contributions	186,700.00
5010303000	E	PhilHealth Contributions	1,240,785.35
5010304000	E	Employees Compensation Insurance Premiums	245,044.13
5010305000	E	Provident/Welfare Fund Contributions	34,424,753.42

Account	Type	Description	Ending Balance
5010403000	E	Terminal Leave Benefits	11,637,781.01
5010499000	E	Other Personnel Benefits	1,120,000.00
5020101000	E	Traveling Expenses-Local	3,183,413.46
5020201000	E	Training Expenses	1,698,786.50
5020301001	E	Office Supplies Expenses - Common	557,244.07
5020301002	E	Office Supplies Expenses - Non Common	721,277.96
5020307000	E	Drugs and Medicines Expenses	258,206.10
5020308000	E	Medical, Dental and Laboratory Supplies Expenses	155,512.03
5020309000	E	Fuel, Oil and Lubricants Expenses	9,511,901.69
5020321000	E	Semi-Expendable Machinery and Equipment Expenses	799,970.90
5020322000	E	Semi-Expendable Furniture, Fixtures and Books Expenses	1,439.75
5020399000	E	Other Supplies and Materials Expenses	119,820.14
5020401000	E	Water Expenses	4,480,364.53
5020402000	E	Electricity Expenses	66,266,844.20
5020501000	E	Postage and Courier Services	167,911.50
5020502001	E	Telephone Expenses-Mobile	1,517,663.93
5020502002	E	Telephone Expenses-Landline	2,096,207.52
5020503000	E	Internet Subscription Expenses	3,257,689.93
5021101000	E	Legal Services	7,178,551.92
5021102000	E	Auditing Services	10,312,670.27
5021103000	E	Consultancy Services	41,533,501.25
5021104000	E	Estate Management Fee	167,333,503.20
5021105000	E	Honoraria - Others	1,172,851.22
5021199000	E	Other Professional Services	9,894,687.49
5021201000	E	Environment/Sanitary Services	4,548,942.92
5021203000	E	Security Services	92,888,465.10
5021204000	E	Contract of Service	6,623,404.91
5021299000	E	Other General Services	264,327,781.40
5021302000	E	Repairs and Maintenance - Land Improvements	45,485,020.67
5021304001	E	Repairs and Maintenance - Buildings	3,372,941.39
5021304099	E	Repairs and Maintenance - Other Structures	15,403,965.04
5021305001	E	Repairs and Maintenance - Office Equipment	11,787.00
5021305002	E	Repairs and Maintenance - Information and Communication Tech	11,875,397.68
5021305005	E	Repairs and Maintenance - Airport Equipment	28,000.00
5021305099	E	Repairs and Maintenance - Other Machinery and Equipment	66,046.42
5021306000	E	Repairs and Maintenance - Transportation Equipment	3,710,127.45
5021307000	E	Repairs and Maintenance - Furniture and Fixtures	7,000.00
5021411000	E	Contribution to AFP Modernization	7,145,360,273.01
5021499000	E	Financial Assistance/Subsidy/Contribution-Others	153,860,214.89
5021501000	E	Taxes, Duties and Licenses	27,556,171.38
5021502000	E	Fidelity Bond Premiums	1,122,427.25
5021503000	E	Insurance Expenses	9,625,302.82
5029901001	E	Advertising, Promotional and Marketing Expenses - Regular	3,883,355.55
5029901002	E	Advertising, Promotional and Marketing Expenses - Joint Vent	11,141,833.21
5029902000	E	Printing and Publication Expenses	25,020.82
5029903000	E	Representation Expenses	1,520,052.64
5029905000	E	Rent/Lease Expenses	80,534,220.70
5029906000	E	Membership Dues and Contributions to Organizations	43,942.86
5029908000	E	Donations	8,880,694.79
5029912001	E	Representation Allowance - BOD	1,046,520.21
5029912003	E	Communication Expense - BOD	100,820.74
5029912004	E	Per diem - BOD	6,060,000.00
5029914000	E	Documentary Stamps Expenses	69,225.00
5029918000	E	Major Events and Conventions Expenses	12,162,758.84
5029999000	E	Other Maintenance and Operating Expenses	2,439,984.70

<b>Account</b>	<b>Type</b>	<b>Description</b>	<b>Ending Balance</b>
5030101000	E	Management Supervision/Trusteeship Fees	(1,288,758.64)
5030102000	E	Interest Expenses	166,669,026.80
5030103000	E	Guarantee Fees	156,804,871.48
5030104000	E	Bank Charges	1,542,501.48
5030199000	E	Other Financial Charges	4,297,311.83
5050102000	E	Depreciation-Land Improvements	95,162,127.25
5050104001	E	Depreciation-Buildings	5,331,435.67
5050104099	E	Depreciation-Other Structures	6,399,995.47
5050105001	E	Depreciation-Office Equipment	9,809,177.59
5050105002	E	Depreciation-Information and Communication Technology Equip	740,507.59
5050105099	E	Depreciation-Other Machinery and Equipment	1,601,607.22
5050106001	E	Depreciation-Motor Vehicles	10,051,074.97
5050107001	E	Depreciation-Furniture and Fixtures	1,338,149.40
5050107002	E	Depreciation-Books	2,609.95
5050109002	E	Depreciation-Leased Assets Improvements Buildings	1,761,950.04
5050111001	E	Depreciation-Service Concession-Road Networks	407,541,390.33
5050201000	E	Amortization-Intangible Assets	4,440,662.52
5050401000	E	Realized Loss on Foreign Exchange	8,437,173.16
5050425000	E	Unrealized Loss on Foreign Exchange	749,606.96
		<b>Expense Total</b>	<b>9,404,573,166.78</b>
4020101000	I	Permit Fees	(8,779,388.14)
4020114000	I	Fines and Penalties-Service Income	(117.26)
4020117000	I	Fees and Commissions Income	(4,236,408.05)
4020205000	I	Rent/Lease Income	(187,458,691.93)
4020212000	I	Landing and Parking Fees	(3,896,412.37)
4020213000	I	Income from Hostels/Dormitories and Other Like Facilities	(3,750.00)
4020220000	I	Dividend Income	(607,583,333.34)
4020221000	I	Interest Income	(12,413,235.44)
4020221005	I	Interest Income - Due from Other Banks	(6,205,368.97)
4020221009	I	Interest Income - Held to Maturity	(64,706,958.71)
4020221011	I	Interest Income - Loans and Receivables	(1,847.56)
4020221016	I	Interest Income - Cash Equivalents	(78,375,973.01)
4020221017	I	Interest Income - Treasury Bills	(9,908.66)
4020222001	I	Interest Income - JV Agreements	(2,410,487,775.51)
4020223000	I	Fines and Penalties-Business Income	(1,374,314.41)
4020224000	I	Service Concession Revenue	(1,355,003,888.71)
4020299000	I	Other Business Income	(1,083,619,278.08)
4030101000	I	Subsidy from National Government	(4,985,020,108.12)
4050101000	I	Realized Gain on Foreign Exchange	(28,515,163.46)
4050117000	I	Unrealized Gain on Foreign Exchange	(824,505,978.42)
4060399000	I	Miscellaneous Income	(0.07)
		<b>Income Total</b>	<b>(11,662,197,900.22)</b>