

Trial Balance
As of September 30, 2022

Account Title	Code	Ending	
		Dr	Cr
Cash-Collecting Officers (Pasig)	1-01-01-010-01	-	-
Cash-Collecting Officers (Tagaytay)	1-01-01-010-02	-	-
Cash-Collecting Officers (DSM)	1-01-01-010-03	-	-
Petty Cash	1-01-01-020-01	2,010,362.30	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	16,884,502.18	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1058-89)	1-01-02-020-02	-	-
Cash In Bank - Local Currency, Current Account, LBP (0672-1070-16)-GSPDM	1-01-02-020-03	-	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,732,180.35	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	475,027.55	-
Cash In Bank - Local Currency, Current Account, UCPB-Pasig (101960001603)	1-01-02-020-06	-	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1092-48)DAP-NAFC	1-01-02-020-07	-	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	11,361,543.11	-
Cash In Bank - Local Currency, Savings Account, PNB-Pasig (388-7481000-13)	1-01-02-030-01	-	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	149,552,763.26	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,930.70	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	4,542,238.68	-
Cash In Bank - Local Currency, Savings Account UCPB-Pasig (101960001603)	1-01-02-030-05	-	-
Cash In Bank - Local Currency, Savings Account LBP (3401-0887-75)	1-01-02-030-06	-	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,191.81	-
Cash In Bank-Local Currency, HYSA, LBP Pasig (0671-0957-07)	1-01-02-030-08	-	-
Cash In Bank - Local Currency, OSD, DBP (0435-029857-130)	1-01-02-030-09	-	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	5,074,128.63	-
Cash In Bank - Local Currency, Special Savings Deposit, DBP (0485-029857-160)	1-01-02-030-11	-	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	3,792,729.79	-
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	1,046,676.47	-
Cash in Bank, Local Currency - Savings Account UCPB (101950566208)	1-01-02-030-14	1,144,468.03	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	161,883,543.56	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0942-20)	1-01-02-030-16	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	30,004,225.95	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0915-82)	1-01-02-030-18	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,634,977.92	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0998-93)	1-01-02-030-20	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	263,026,977.97	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-78)	1-01-02-030-22	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,471,840.25	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-16)	1-01-02-030-24	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-01-02-030-25	69,616,723.01	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	172,134,627.74	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1040-72)	1-01-02-030-30	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-01-02-030-31	40,312,230.98	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1051-84)	1-01-02-030-32	200,000,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1052-14)	1-01-02-030-33	-	-
Cash In Bank - Foreign Currency, Current Account (2204-0343-90)	1-01-03-020-01	-	-
Cash In Bank - Foreign Currency, Savings Account, LBP-Makati (2204-0240-25)	1-01-03-030-01	-	-
Cash In Bank - Foreign Currency, Savings Account, PNB (39-89105000-14)	1-01-03-030-02	-	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0435-029857-531)	1-01-03-030-03	-	-
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45)	1-01-03-030-04	23,537,725.08	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	465,504.56	-
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	465,396.01	-
Treasury Bills	1-01-05-010-01	-	-
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-01	-	-
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-02	-	-
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-03	-	-
Cash In Bank - Foreign Currency, TD, LBP-Makati	1-01-05-030-01	-	-

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Account Title	Code	Ending	
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Investment in Treasury Bills	1-02-02-010-01	-	-
Investments in Bonds / Stocks	1-02-02-050-01	175,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	208,863.34
Accounts Receivable-Government	1-03-01-010-01	104,310,415.86	-
Accounts Receivable-Private	1-03-01-010-02	21,606,311.68	-
Accounts Receivable-DSM Clients	1-03-01-010-03	12,448.63	-
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	-	80,954,703.58
Interests Receivable - Stocks and Bonds	1-03-01-050-01	-	-
Allowance for Impairment-Interests Receivable - Stocks and Bonds	1-03-01-052-01	-	-
Due from National Government Agencies-National Treasury	1-03-03-010-01	-	-
Due from National Government Agencies	1-03-03-010-02	2,990,000.00	-
Due from Central Office/Home/Head Office	1-03-04-060-01	-	-
Due from Regional/Branch Office-DSM	1-03-04-070-01	-	-
Receivables-Disallowances/Charges	1-03-99-010-01	-	-
Receivables-Disallowances/Charges	1-03-99-010-02	-	-
Due from Officers and Employees	1-03-99-020-01	427,968.67	-
Allowance for Impairment-Due from Officers and Employees	1-03-99-022-01	-	-
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	-
Other Receivables-Resigned Employees	1-03-99-990-02	451,491.99	-
Other Receivables-Projects	1-03-99-990-03	19,844,854.97	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	-
Office Supplies Inventory-Pasig	1-04-04-010-01	633,963.90	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	439,297.52	-
Allowance for Impairment-Office Supplies Inventory	1-04-04-012-01	-	-
Accountable Forms, Plates and Stickers Inventory-Pasig	1-04-04-020-01	-	-
Accountable Forms, Plates and Stickers Inventory-Tagaytay	1-04-04-020-02	-	-
Accountable Forms, Plates and Stickers Inventory-DSM	1-04-04-020-03	10,968.99	-
Allowance for Impairment-Accountable Forms	1-04-04-022-01	-	-
Food Supplies Inventory - Pasig	1-04-04-050-01	9,893.46	-
Beverage Supplies Inventory-Pasig	1-04-04-050-02	-	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	0.01	-
Allowance for Impairment-Food Supplies Inventory	1-04-04-052-01	-	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	2,546.03	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	85,581.67	-
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	1-04-04-072-01	-	-
Fuel, Oil and Lubricants Inventory	1-04-04-080-01	-	-
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	1-04-04-082-01	-	-
Textbooks and Instructional Materials Inventory	1-04-04-100-01	-	-
Allowance for Impairment-Textbooks and Instructional Materials Inventory	1-04-04-102-01	-	-
Other Supplies and Materials Inventory-Spare Parts	1-04-04-990-01	-	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	271.04	-
Other Supplies and Materials Inventory-Cafeteria (Pasig)	1-04-04-990-03	-	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	1,036,735.11	-
Other Supplies and Materials Inventory-Maintenance	1-04-04-990-05	-	-
Allowance for Impairment-Other Supplies and Materials Inventory	1-04-04-992-01	-	-
Semi-Expendable - Office Equipment	1-04-05-020-01	-	-
Semi-Expendable - Information and Communication Technology Equipment	1-04-05-030-01	-	-
Semi-Expendable - Medical Equipment	1-04-05-100-01	-	-
Semi-Expendable - Other Machinery and Equipment	1-04-05-990-01	-	-
Semi-Expendable Furniture and Fixtures	1-04-06-010-01	-	-
Semi-Expendable Books	1-04-06-020-01	-	-
Investment Property, Land	1-05-01-010-01	-	-
Accumulated Impairment Losses - Investment Property, Land	1-05-01-012-01	-	-
Investment Property, Building	1-05-01-020-01	-	-
Accumulated Depreciation-Investment Property, Buildings	1-05-01-021-01	-	-
Accumulated Impairment Losses - Investment Property, Buildings	1-05-01-022-01	-	-
Land	1-06-01-010-01	4,941,419.21	-

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Accumulated Impairment Losses - Land	1-06-01-011-01	-	-
Other Land Improvements	1-06-02-990-01	-	-
Accumulated Depreciation - Other Land Improvements	1-06-02-991-01	-	-
Accumulated Impairment Losses - Other Land Improvements	1-06-02-992-01	-	-
Communication Networks	1-06-03-060-01	880,352.21	-
Accumulated Depreciation - Communication Networks	1-06-03-061-01	-	-
Accumulated Impairment Losses - Communication Networks	1-06-03-062-01	-	-
Buildings (Pasig)	1-06-04-010-01	139,679,887.95	-
Buildings (Tagaytay)	1-06-04-010-02	90,009,520.21	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	102,808,112.92
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	73,335,420.77
Accumulated Impairment Losses - Buildings (Pasig)	1-06-04-012-01	-	-
Accumulated Impairment Losses - Buildings (Tagaytay)	1-06-04-012-02	-	-
Office Equipment	1-06-05-020-01	26,857,890.74	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	10,665,182.31
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	-
Information and Communication Technology Equipment	1-06-05-030-01	39,259,152.22	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	9,823,541.87
Accumulated Impairment Losses - Information and Communication Technology Equipment	1-06-05-032-01	-	-
Agricultural and Forestry Equipment	1-06-05-040-01	-	-
Accumulated Depreciation- Agricultural and Forest Equipment	1-06-05-041-01	-	-
Accumulated Impairment Losses - Agricultural and Forest Equipment	1-06-05-042-01	-	-
Communication Equipment	1-06-05-070-01	80,000.00	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	72,000.00
Accumulated Impairment Losses - Communication Equipment	1-06-05-072-01	-	-
Disaster Response and Rescue Equipment	1-06-05-090-01	-	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091-01	-	-
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	1-06-05-092-01	-	-
Military, Police and Security Equipment	1-06-05-100-01	-	-
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101-01	-	-
Accumulated Impairment Losses - Military, Police and Security Equipment	1-06-05-102-01	-	-
Medical Equipment	1-06-05-110-01	862,692.08	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	209,751.28
Accumulated Impairment Losses - Medical Equipment	1-06-05-112-01	-	-
Sports Equipment	1-06-05-130-01	601,772.32	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	517,609.82
Accumulated Impairment Losses - Sports Equipment	1-06-05-132-01	-	-
Kitchen Equipment	1-06-05-160-01	1,436,674.83	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	1,042,046.33
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	-
Electrical Equipment	1-06-05-170-01	-	-
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	-	-
Accumulated Impairment Losses - Electrical Equipment	1-06-05-172-01	-	-
Other Machinery and Equipment	1-06-05-990-01	395,562.50	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	41,524.55
Accumulated Impairment Losses - Other Machinery & Equipment	1-06-05-992-01	-	-
Motor Vehicles	1-06-06-010-01	27,924,124.97	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	24,613,557.12
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	-	-
Furniture and Fixtures	1-06-07-010-01	844,205.93	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	547,570.78
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	-	-
Books	1-06-07-020-01	-	-
Accumulated Depreciation-Books	1-06-07-021-01	-	-
Accumulated Impairment Losses - Books	1-06-07-022-01	-	-
Works of Arts and Archeological Specimens	1-06-11-020-01	2,039,277.00	-
Accumulated Depreciation-Works of Arts and Archeological Specimen	1-06-11-021-01	-	-

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Accumulated Impairment Losses - Works of Arts and Archeological Specimen	1-06-11-022-01	-	-
Construction in Progress- Building and Other Structures	1-06-98-030-01	43,272,867.80	-
Construction in Progress- Furniture and Fixtures	1-06-98-060-01	-	-
Other Property, Plant and Equipment	1-06-99-990-01	-	-
Accumulated Depreciation-Other Property Plant and Equipment	1-06-99-991-01	-	-
Computer Software	1-08-01-020-01	1,223,704.47	-
Accumulated Amortization - Computer Software	1-08-01-021-01	-	370,973.74
Other Intangible Assets-Research and Development	1-08-01-990-01	1,200.00	-
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	830,008.14	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	196,496.64	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	8,207,640.53	-
Deferred Tax Assets-Income Tax MCIT	1-12-01-010-04	-	-
Advances for Operating Expenses (Pasig)	1-99-01-010-01	-	-
Advances for Operating Expenses (Tagaytay)	1-99-01-010-02	69,711.84	-
Advances to Special Disbursing Officer-Pasig	1-99-01-030-01	-	-
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	-	-
Advances to Special Disbursing Officer (Myra Julia)	1-99-01-030-03	-	-
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	-	-
Advances to Officers and Employees	1-99-01-040-01	505,144.39	-
Advances to Contractors	1-99-02-010-01	126,707,361.79	-
Prepaid Rent	1-99-02-020-01	-	-
Prepaid Insurance	1-99-02-050-01	1,066,260.29	-
Input Tax	1-99-02-060-01	2,455,947.32	-
Creditable Input Tax	1-99-02-070-01	3,056,566.98	-
Other Prepayments	1-99-02-990-01	1,114,026.41	-
Other Prepayments - Software Subscription	1-99-02-990-02	269,117.17	-
Guaranty Deposits	1-99-03-020-01	626,012.95	-
Other Assets-Unserviceable Property	1-99-99-990-01	263,035.21	-
Accounts Payable	2-01-01-010-01	-	38,455,925.19
Accounts Payable-Current	2-01-01-010-02	-	18,063,790.98
Accounts Payable-Vouchers	2-01-01-010-03	-	60,582,383.26
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	13,861,908.18
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,358,472.57
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	950,265.40
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	127,885.29
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	54,914.84
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	1,528,179.60
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	292,012.23
Due to BIR-VAT Payables	2-02-01-010-07	-	524,760.78
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	336,740.22
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	-
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	644,652.95
Due to BIR-Franchise Tax	2-02-01-010-11	-	-
Due to BIR-Creditable tax on Service - 6%	2-02-01-010-12	-	-
Due to BIR-Creditable tax on Goods 3%	2-02-01-010-13	-	-
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	1,919.64
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	334,966.75
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	3,074.55
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	5,955,264.44
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	1,438.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	-	321,818.44
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	72,809.41
Due to GSIS-GSIS Real Estate Loan	2-02-01-020-05	-	-
Due to GSIS-State Insurance	2-02-01-020-06	-	-
Due to GSIS-GSIS SOS	2-02-01-020-07	-	154,703.51
Due to GSIS-GSIS E CARD	2-02-01-020-08	-	500.00

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Due to GSIS-GSIS Premiums/Loans - DSM	2-02-01-020-09	-	-
Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	-	8,883.47
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	-	981,905.82
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	-	8,849.97
Due to GSIS-Employees Compensation (EC) Insurance Premiums	2-02-01-020-13	-	41,700.00
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	-	200,213.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	224,258.86
Due to PhilHealth	2-02-01-040-01	-	1,401,542.75
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	324,247.99
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,562,973.34
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,406.92
Due to Other NGAs	2-02-01-050-03	-	182,293,988.33
Due to Other NGAs - Procurement Modality - Municipality of Tolosa	2-02-01-050-04	-	312,579.67
Due to Other NGAs - Procurement Modality - Quezon City Government	2-02-01-050-05	-	2,334,448.02
Due to Other NGAs - Procurement Modality - Municipal Government of Dolores Quezon	2-02-01-050-06	-	1,556,350.00
Due to Other NGAs - Procurement Modality - City Government of Tagum	2-02-01-050-07	-	472,430.00
Due to Other NGAs - Procurement Modality - City Government of Alaminos	2-02-01-050-08	-	376,657.00
Due to Other NGAs - Procurement Modality - Municipality of Bauang	2-02-01-050-09	-	241,395.00
Due to Other NGAs - Procurement Modality - Ubay Municipality	2-02-01-050-10	-	420,000.00
Due to Other NGAs - Procurement Modality - Municipality of Sta. Cruz, Laguna	2-02-01-050-11	-	-
Due to Other NGAs - Procurement Modality - Municipality of Sta. Maria, Laguna	2-02-01-050-12	-	-
Due to Other NGAs - Procurement Modality - Asia Pacific College of Business and Arts Inc.	2-02-01-050-13	-	-
Due to Other NGAs - Procurement Modality - Municipality of Guiguinto	2-02-01-050-14	-	-
Due to Other NGAs - Procurement Modality - Municipality of San Carlos City, Negros Occidental	2-02-01-050-15	-	403,275.00
Due to Other NGAs - Procurement Modality - San Fernando Municipality Romblon	2-02-01-050-16	-	4,828,575.00
Due to Other NGAs - Procurement Modality - Silliman University	2-02-01-050-17	-	3,841,000.00
Due to Other NGAs - Procurement Modality - Sandiwaan Center for Learning, Inc.	2-02-01-050-18	-	2,570,000.00
Due to Other NGAs - Procurement Modality - Work of Mary or Folocare Movement for Men, Inc.	2-02-01-050-19	-	200,000.00
Due to Other NGAs - Procurement Modality - Defending Family Values Foundation, Inc.	2-02-01-050-20	-	560,000.00
Due to Other NGAs - Procurement Modality - Dual Tech Training Center Foundation, Inc.	2-02-01-050-21	-	5,460,000.00
Due to Other NGAs - Procurement Modality - Community of Learners Foundation, Inc.	2-02-01-050-22	-	832,616.70
Due to Other NGAs - Procurement Modality - Tuloy Foundation, Inc.	2-02-01-050-23	-	1,350,786.00
Due to SSS-Life and Retirement Premium	2-02-01-110-01	-	15,535.00
Due to Central/Home/Head Office	2-03-01-060-01	-	-
Trust Liabilities	2-04-01-010-01	-	6,718,188.17
Guaranty/Security Deposits Payable	2-04-01-040-01	-	6,028,874.69
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	10,903,973.08
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	3,824,199.76
Output Tax-2002 and below	2-05-01-030-01	-	-
Output Tax-2003 onwards	2-05-01-030-02	-	9,263,642.53
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	-	3,224,331.75
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	-	5,485,254.87
Other Deferred Credits - 15% Breakages	2-05-01-990-01	-	5,728,485.34
Other Deferred Credits-Contingent Surplus	2-05-01-990-02	-	-
Unearned Income-Investment Property	2-05-02-010-01	-	-
Other Unearned Revenue from contracted projects	2-05-02-990-01	-	225,185,282.23
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	-	7,156,424.28
Other Unearned Revenue from New Training Building (NTB) - Tagaytay	2-05-02-990-03	-	200,821,884.98
Leave Benefits Payable	2-06-01-020-01	-	111,452,431.51
Leave Benefits Payable (DSM)	2-06-01-020-02	-	-
Undistributed Collections	2-99-99-040-01	-	1,270,059.85
Other Payables-DPMP	2-99-99-990-01	-	85,049.12
Other Payables-DAP/EMPC	2-99-99-990-02	-	186,232.27
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	6,690,383.95
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	454,656.70
Other Payables	2-99-99-990-05	-	7,624,036.07
Other Payables - LBP Salary Loan	2-99-99-990-06	-	3,752.32

Trial Balance
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Account Title	Code	Ending	
		Dr	Cr
Government Equity	3-01-01-020-01	-	47,500,000.00
Contributed Capital	3-01-01-030-01	-	160,488,578.05
Revenue/Income and Expense Summary	3-03-01-020-01	-	-
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	460,899,480.20
Fines and Penalties	4-02-01-140-01	-	-
Consultancy Fees	4-02-01-180-01	-	106,825,010.95
Participation Fees	4-02-01-190-01	-	-
Research Fees	4-02-01-200-01	-	-
Cancellation Fees	4-02-01-220-01	-	-
Other Service Income	4-02-01-990-01	-	-
School Fees	4-02-02-010-01	-	-
Seminar/Training Fees	4-02-02-040-01	-	-
Rent/Lease Income - Tenant - Pasig	4-02-02-050-01	-	157,494.80
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	-	2,838,867.27
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	-	78,057.14
Landing & Parking Fees - Pasig	4-02-02-120-01	-	-
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	-	14,262,182.28
Income from Cafeteria-Pasig	4-02-02-130-02	-	1,550,336.67
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	12,082,462.77
Income from Printing and Publication - Pasig	4-02-02-150-01	-	-
Interest Income - Current - Savings	4-02-02-210-01	-	7,779,023.16
Interest Income - Stocks and Bonds	4-02-02-210-02	-	3,309,627.36
Management Fees	4-02-02-340-01	-	-
Construction Revenue	4-02-02-390-01	-	-
Other Business Income -Miscellaneous Income -Pasig	4-02-02-990-01	-	463,973.82
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	1,300,537.45
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	-	22,100.00
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	42,670.19
Other Business Income	4-02-02-990-05	-	-
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	351,013,835.51
Assistance and Subsidy - GAA Rehab, Repair & Restoration - DAPCC & Restoration	4-03-01-010-02	-	-
Assistance and Subsidy - GAA Rehab, Repair - DAPCC	4-03-01-010-03	-	-
Assistance and Subsidy - Other National Government Agencies	4-03-01-020-01	-	-
Income from Grants and Donations in Cash	4-04-02-010-01	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-01	-	207.80
Gain on Sale of Property, Plant and Equipment	4-05-01-030-01	-	-
Salaries and Wages-Regular	5-01-01-010-01	131,645,132.81	-
Salaries and Wages-Casual/Contractual	5-01-01-020-01	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	6,910,872.28	-
Representation Allowance (RA)	5-01-02-020-01	2,992,795.45	-
Transportation Allowance (TA)	5-01-02-030-01	2,564,295.46	-
Clothing/Uniform Allowance	5-01-02-040-01	2,262,000.00	-
Productivity Incentive Allowance	5-01-02-080-01	-	-
Honoraria -(Regular Employees)	5-01-02-100-01	-	-
Hazard Pay	5-01-02-110-01	-	-
Longevity Pay	5-01-02-120-01	125,000.00	-
Overtime and Night Pay	5-01-02-130-01	781,872.98	-
Year End Bonus	5-01-02-140-01	11,827,818.75	-
Cash Gift	5-01-02-150-01	1,430,011.44	-
Mid-Year Bonus	5-01-02-160-01	13,943,753.00	-
Other Bonuses and Allowances	5-01-02-990-01	1,430,011.44	-
Retirement and Life Insurance Premiums	5-01-03-010-01	15,799,493.40	-
Pag-IBIG Contributions	5-01-03-020-01	348,800.00	-
PHILHEALTH Contributions	5-01-03-030-01	2,158,247.71	-
Employees Compensation Insurance Premiums	5-01-03-040-01	346,400.00	-
Retirement Gratuity	5-01-04-020-01	-	-
Terminal Leave Benefits	5-01-04-030-01	17,017,612.13	-

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Account Title	Code	Ending	
		Dr	Cr
Other Personnel Benefits	5-01-04-990-01	10,105,797.91	-
Travelling Expense (Local)	5-02-01-010-01	2,285,121.00	-
Travelling Expenses (Foreign)	5-02-01-020-01	-	-
Training Expenses	5-02-02-010-01	402,375.43	-
Scholarship Grants/Expenses	5-02-02-020-01	188,578.57	-
Office Supplies Expenses	5-02-03-010-01	4,579,676.16	-
Accountable Forms Expenses	5-02-03-020-01	-	-
Food Supplies Expenses	5-02-03-050-01	11,209,741.42	-
Drugs and Medicines Expenses	5-02-03-070-01	39,748.02	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	42,495.91	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	3,182,235.52	-
Textbooks and Instructional Materials Expenses	5-02-03-110-01	16,986.00	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	1,110,401.74	-
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	309,755.21	-
Other Supplies and Materials Expenses	5-02-03-990-01	3,700,576.25	-
Water Expenses	5-02-04-010-01	683,674.52	-
Electricity Expenses	5-02-04-020-01	8,861,736.59	-
Other Utility Expenses	5-02-04-990-01	324,890.08	-
Postage and Courier Services	5-02-05-010-01	335,718.51	-
Telephone Expenses	5-02-05-020-01	3,680,568.97	-
Internet Subscription Expenses	5-02-05-030-01	2,044,786.03	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	238,879.47	-
Awards/Rewards, Prizes and Indemnities	5-02-06-010-01	-	-
Survey, Research, Exploration and Development Expenses	5-02-07-010-01	-	-
Research, Exploration and Development Expenses	5-02-07-020-01	-	-
Confidential, Intelligence and Extraordinary Expenses	5-02-10-010-01	-	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-01	184,699.03	-
Legal Services	5-02-11-010-01	303,370.79	-
Auditing Services	5-02-11-020-01	3,399,710.03	-
Consultancy Services	5-02-11-030-01	5,383,463.74	-
Consultancy Services (Non-Individual)	5-02-11-030-02	2,548,602.00	-
Other Professional Services	5-02-11-990-01	75,742,699.33	-
Environment/Sanitary Services	5-02-12-010-01	205,783.87	-
Janitorial Services	5-02-12-020-01	3,075,560.23	-
Security Services	5-02-12-030-01	4,931,705.32	-
Other General Services	5-02-12-990-01	4,128,369.62	-
Repairs and Maintenance - Investment Property	5-02-13-010-01	-	-
Repairs and Maintenance - Land Improvement	5-02-13-020-01	-	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-01	1,708,757.35	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	220,688.39	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	767,665.03	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	1,580.36	-
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	-	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	21,787.50	-
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	-	-
Taxes, Duties and Licenses	5-02-15-010-01	1,713,313.05	-
Fidelity Bond Premiums	5-02-15-020-01	70,500.00	-
Insurance Expenses	5-02-15-030-01	1,419,103.26	-
Labor and Wages	5-02-16-010-01	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	19,478.10	-
Printing and Publication Expenses	5-02-99-020-01	359,002.46	-
Representation Expenses	5-02-99-030-01	1,747,538.82	-
Transportation and Delivery Expenses	5-02-99-040-01	24,262.92	-
Rent/Lease Expenses	5-02-99-050-01	922,493.46	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	27,624.22	-
Subscription Expenses	5-02-99-070-01	2,560,740.98	-
Donations	5-02-99-080-01	-	-

Trial Balance
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Account Title	Code	Ending	
		Dr	Cr
Litigation/Acquired Assets Expenses	5-02-99-090-01	-	-
Directors and Committee Members' Fees	5-02-99-120-01	-	-
Documentary Stamps Expenses	5-02-99-140-01	3,334.00	-
Legal Defense Expense	5-02-99-210-01	-	-
Other Maintenance and Operating Expenses	5-02-99-990-01	9,942,614.08	-
Interest Expenses	5-03-01-020-01	-	-
Bank Charges	5-03-01-040-01	20,104.80	-
Other Financial Charges	5-03-01-990-01	-	-
Depreciation-Investment Property	5-05-01-010-01	-	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	5,627,166.28	-
Depreciation-Machinery and Equipment	5-05-01-050-01	8,684,790.70	-
Depreciation-Transportation Equipment	5-05-01-060-01	675,861.03	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	584,558.95	-
Depreciation-Leased Assets Improvements	5-05-01-090-01	-	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	37,494.15	-
Amortization - Computer Software	5-05-02-010-01	52,997.85	-
Impairment Loss - Loans and Receivables	5-05-03-020-01	-	-
Impairment Loss - Land	5-05-03-090-01	-	-
Impairment Loss - Other Land Improvements	5-05-03-090-02	-	-
Impairment Loss - Communication Networks	5-05-03-090-03	-	-
Impairment Loss - Buildings (Pasig)	5-05-03-090-04	-	-
Impairment Loss - Buildings (Tagaytay)	5-05-03-090-05	-	-
Impairment Loss - Office Equipment	5-05-03-090-06	-	-
Impairment Loss - Information and Communication Technology Equipment	5-05-03-090-07	-	-
Impairment Loss - Agricultural and Forest Equipment	5-05-03-090-08	-	-
Impairment Loss - Communication Equipment	5-05-03-090-09	-	-
Impairment Loss - Disaster Response and Rescue Equipment	5-05-03-090-10	-	-
Impairment Loss - Military, Police and Security Equipment	5-05-03-090-11	-	-
Impairment Loss - Medical Equipment	5-05-03-090-12	-	-
Impairment Loss - Sports Equipment	5-05-03-090-13	-	-
Impairment Loss - Kitchen Equipment	5-05-03-090-14	-	-
Impairment Loss - Electrical Equipment	5-05-03-090-15	-	-
Impairment Loss - Other Machinery & Equipment	5-05-03-090-16	-	-
Impairment Loss - Motor Vehicles	5-05-03-090-17	-	-
Impairment Loss - Furniture and Fixtures	5-05-03-090-18	-	-
Impairment Loss - Books	5-05-03-090-19	-	-
Impairment Loss - Works of Arts and Archeological Specimen	5-05-03-090-20	-	-
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	64.19	-
Loss on Sale of Investment Property	5-05-04-030-01	-	-
Loss on Sale of Property Plant And Equipment	5-05-04-040-01	-	-
Loss on Sale of Intangible Assets	5-05-04-070-01	-	-
Loss on Sale of Assets	5-05-04-080-01	-	-
Loss of Assets	5-05-04-090-01	-	-
Loss on Sale of Unserviceable Property	5-05-04-250-01	-	-
Other Losses	5-05-04-990-01	-	-
Total ==>		2,445,873,514.96	2,445,873,514.96

Date Posted: 2022-10-07

Certified Correct by:

Approved by:

JOYCELYN DC. YBAÑEZ
Supervisor, Accounting Division

ANATALIA SD. BARAWIDAN
Managing Director, Finance Dept.