

Post-Closing Trial Balance - (Unaudited)
For the Period Ending December 31, 2023

Account Title	Code	Ending Balances	
		Debit	Credit
Petty Cash	1-01-01-020-01	924,623.13	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	14,634,124.26	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agri	1-01-02-020-04	2,733,568.98	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora	1-01-02-020-05	475,269.81	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	5,606,029.72	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	109,932,231.74	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	13,336.05	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	9,302,457.00	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,204.20	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	26,051,179.51	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	3,796,342.69	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	166,594,649.83	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	30,782,031.94	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	21,002,536.15	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	3,362,543.67	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-01-02-030-31	41,433,094.46	-
Cash In Bank - Local Currency, Savings Account LBP-Ortigas Center-Pearl Drive (3	1-01-02-030-34	1,145,140.61	-
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45)	1-01-03-030-04	33,878,309.72	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	509,653.30	-
Cash In Bank - Foreign Currency, Savings Account LBP (3734-0108-20)	1-01-03-030-07	509,709.42	-
Investment in Treasury Bills	1-02-02-010-01	639,997,295.64	-
Investments in Bonds / Stocks	1-02-02-050-01	130,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	142,232.97
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-02-11-010-08	98,819,245.58	-
Accounts Receivable-Government	1-03-01-010-01	175,788,931.14	-
Accounts Receivable-Private	1-03-01-010-02	26,072,931.97	-
Accounts Receivable-DSM Clients	1-03-01-010-03	12,448.63	-
Accounts Receivable-Credit Cards	1-03-01-010-04	2,452,457.50	-
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	-	93,232,446.21
Interests Receivable - Stocks and Bonds	1-03-01-050-01	192,083.34	-
Due from National Government Agencies	1-03-03-010-02	8,190,000.00	-
Due from Officers and Employees	1-03-99-020-01	399,940.60	-
Allowance for Impairment-Due from Officers and Employees	1-03-99-022-01	-	13,100.89
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	-
Other Receivables-Resigned Employees	1-03-99-990-02	208,646.66	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	259,139.30
Office Supplies Inventory-Pasig	1-04-04-010-01	1,188,556.12	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,246,887.65	-
Accountable Forms, Plates and Stickers Inventory-DSM	1-04-04-020-03	10,968.99	-
Food Supplies Inventory - Pasig	1-04-04-050-01	362,789.07	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	310,819.76	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	79,935.43	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	82,934.76	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	128,891.79	-
Other Supplies and Materials Inventory-Cafeteria (Pasig)	1-04-04-990-03	59,045.00	-

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Other Supplies and Materials Inventory - In Transit	1-04-04-990-04	514,483.84	-
Land	1-06-01-010-01	4,941,419.21	-
Communication Networks	1-06-03-060-01	3,532,995.07	-
Buildings (Pasig)	1-06-04-010-01	154,570,290.75	-
Buildings (Tagaytay)	1-06-04-010-02	101,185,938.32	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	106,930,403.68
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	76,383,963.25
Office Equipment	1-06-05-020-01	29,552,852.00	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	13,796,909.20
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	44,710.25
Information and Communication Technology Equipment	1-06-05-030-01	49,520,253.16	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	19,634,581.43
Accumulated Impairment Losses - Information and Communication Technology Equ	1-06-05-032-01	-	325,126.02
Communication Equipment	1-06-05-070-01	80,000.00	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	76,000.00
Medical Equipment	1-06-05-110-01	862,692.08	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	312,195.89
Sports Equipment	1-06-05-130-01	601,772.32	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	566,620.15
Kitchen Equipment	1-06-05-160-01	1,121,642.94	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	835,647.31
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	6,312.32
Other Machinery and Equipment	1-06-05-990-01	249,553.57	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	76,735.88
Motor Vehicles	1-06-06-010-01	34,150,553.33	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	27,571,229.04
Furniture and Fixtures	1-06-07-010-01	852,545.75	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	1,058,773.07
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	-	8,339.82
Works of Arts and Archeological Specimens	1-06-11-020-01	2,049,566.00	-
Construction in Progress- Building and Other Structures	1-06-98-030-01	24,003,205.06	-
Construction in Progress - New Training Building (NTB) - Tagaytay	1-06-98-030-02	123,160,975.52	-
Computer Software	1-08-01-020-01	1,129,061.61	-
Accumulated Amortization - Computer Software	1-08-01-021-01	-	787,030.53
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	473,446.04	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	1,146,635.07	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	12,300,108.64	-
Advances to Officers and Employees	1-99-01-040-01	306,690.30	-
Advances to Contractors	1-99-02-010-01	2,740,396.98	-
Prepaid Insurance	1-99-02-050-01	1,363,500.90	-
Input Tax	1-99-02-060-01	8,596,780.80	-
Creditable Input Tax	1-99-02-070-01	6,228,085.96	-
Other Prepayments	1-99-02-990-01	1,047,568.68	-
Other Prepayments - Software Subscription	1-99-02-990-02	3,465,257.47	-

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For the Period Ending December 31, 2023

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Guaranty Deposits	1-99-03-020-01	628,558.91	-
Accounts Payable	2-01-01-010-01	-	108,974,112.49
Accounts Payable-Current	2-01-01-010-02	-	474,467.29
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	31,487,791.69
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,118,257.07
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	1,881,317.65
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	177,316.03
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	58,161.40
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	429,230.85
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	1,410,667.01
Due to BIR-VAT Payables	2-02-01-010-07	-	1,258,778.31
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	128,383.81
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	642,486.49
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	612,727.80
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	30,946.92
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	929.43
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	6,328,978.01
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	65,780.69
Due to GSIS-GSIS Salary/Calamity/Emergency/Conso Loan	2-02-01-020-03	-	133,249.91
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	14,108.95
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
Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	-	9,533.48
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	-	826,083.17
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	-	4,916.65
Due to GSIS-Employees Compensation (EC) Insurance Premiums	2-02-01-020-13	-	43,550.00
Due to Pag-IBIG-PAG-IBIG Premiums/MP2RF	2-02-01-030-01	-	21,313.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	112,076.19
Due to PhilHealth	2-02-01-040-01	-	1,476,761.61
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	676,083.45
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,564,360.97
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,648.18
Due to Other NGAs	2-02-01-050-03	-	109,209,667.20
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 Que	2-02-01-050-06	-	1,556,350.00
Due to Other NGAs - Procurement Modality - Municipality of Bauang	2-02-01-050-09	-	4.00
Due to Other NGAs - Procurement Modality - Ubay Municipality	2-02-01-050-10	-	420,000.00
Due to Other NGAs - Procurement Modality - Municipality of San Carlos City, Negro	2-02-01-050-15	-	403,275.00
Due to Other NGAs - Procurement Modality - San Fernando Municipality Romblon	2-02-01-050-16	-	2,897,145.00
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	-	1,285,000.00
Due to Other NGAs - Procurement Modality - Work of Mary or Folocare Movement f	2-02-01-050-19	-	200,000.00
Due to Other NGAs - Procurement Modality - Dual Tech Training Center Foundation	2-02-01-050-21	-	1,680,000.00
Due to Other NGAs - Procurement Modality - Tuloy Foundation, Inc.	2-02-01-050-23	-	1,350,786.00

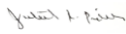
**Post-Closing Trial Balance - (Unaudited)
For the Period Ending December 31, 2023**

Account Title	Code	Ending Balances	
		Debit	Credit
Due to SSS-Life and Retirement Premium	2-02-01-110-01	-	14,035.00
Trust Liabilities	2-04-01-010-01	-	6,437,189.27
Guaranty/Security Deposits Payable	2-04-01-040-01	-	5,059,521.31
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	1,728,017.87
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	4,256,202.68
Output Tax-2003 onwards	2-05-01-030-02	-	18,460,433.57
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fun	2-05-01-040-01	-	3,709,219.25
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	-	5,970,142.37
Other Deferred Credits - 15% Breakages	2-05-01-990-01	-	5,728,485.34
Other Unearned Revenue from contracted projects	2-05-02-990-01	-	63,273,966.05
Other Unearned Revenue from New Training Building (NTB) - Tagaytay	2-05-02-990-03	-	177,292,909.46
Leave Benefits Payable	2-06-01-020-01	-	117,803,428.53
Undistributed Collections	2-99-99-040-01	-	37,542,119.73
Other Payables-DPMPC	2-99-99-990-01	-	785.16
Other Payables-DAP/EMPC	2-99-99-990-02	-	247,502.59
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	8,869,307.29
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	381,660.99
Other Payables	2-99-99-990-05	-	6,991,722.03
Other Payables - LBP Salary Loan	2-99-99-990-06	-	3,300.10
Government Equity	3-01-01-020-01	-	47,500,000.00
Contributed Capital	3-01-01-030-01	-	160,488,578.05
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	828,156,161.21
Total ==>		2,128,760,145.49	2,128,760,145.49

Date Posted: 24-02-13

Certified Correct by:



JOYCELYN DC. YBAÑEZ 
Division Chief
Accounting Division

Approved by:



ANATALIA SD. BARAWIDAN
Department Manager
Finance Department