



Trial Balance
As of March 31, 2024

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	1,446,680.61	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	6,558,264.32	-
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	2,733,916.37	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E	1-01-02-020-05	475,401.87	-
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-NAF	1-01-02-020-07	-	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	5,357,791.67	-
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	57,775,461.78	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	1,689,149.45	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	17,230,425.71	-
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	10,204.20	-
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	26,056,742.65	-
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	3,797,110.39	-
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	-	-
Cash in Bank, Local Currency - Savings Account UCPB (101950566208)	1-01-02-030-14	-	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	167,763,387.69	-
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	30,915,625.96	-
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	-	-
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	-	-
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	21,093,687.16	-
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	-	-
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	-	-



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Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	3,855,286.97	-
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	41,433,094.46	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1051-84)	1-01-02-030-32	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1052-14)	1-01-02-030-33	-	-
Cash In Bank - Local Currency, Savings Account LBP-Ortigas Center-Pearl Drive (373	1-01-02-030-34	1,145,418.40	-
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	24,646,506.86	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	516,257.73	-
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	-	-
Cash In Bank - Foreign Currency, Savings Account LBP (3734-0108-20)	1-01-03-030-07	516,285.87	-
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	-	-
Investment in Treasury Bills	1-02-02-010-01	639,998,227.23	-
Investments in Bonds / Stocks	1-02-02-050-01	130,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	107,820.57
Investment in Time Deposit-Local Currency, HYSA - LBP Tagaytay (1501-1077-07)	1-02-11-010-01	-	-
Investment in Time Deposit-Local Currency, Special Savings Deposit - DBP (0485-029	1-02-11-010-02	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-02-11-010-03	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-02-11-010-04	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-02-11-010-05	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-02-11-010-06	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-02-11-010-07	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-02-11-010-08	98,819,245.58	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-02-11-010-09	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1051-84)	1-02-11-010-10	-	-
Accounts Receivable-Government	1-03-01-010-01	153,431,539.02	-
Accounts Receivable-Private	1-03-01-010-02	22,778,344.01	-
Accounts Receivable-DSM Clients	1-03-01-010-03	12,448.63	-
Accounts Receivable-Credit Cards	1-03-01-010-04	2,539,760.00	-
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	-	93,232,446.21
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	-	-



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Due from National Government Agencies	1-03-03-010-02	8,190,000.00	-
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	261,354.01	-
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	245,640.66	-
Other Receivables-Projects	1-03-99-990-03	12,640,364.38	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	259,139.30
Office Supplies Inventory-Pasig	1-04-04-010-01	599,164.77	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,212,454.83	-
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	29,500.00	-
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	187,181.52	-
Beverage Supplies Inventory-Pasig	1-04-04-050-02	1,810.71	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	234,762.08	-
Allowance for Impairment-Food Supplies Inventory	1-04-04-052-01	-	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	63,266.21	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	76,059.31	-
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	111,614.41	-
Other Supplies and Materials Inventory-Cafeteria (Pasig)	1-04-04-990-03	59,045.00	-
Other Supplies and Materials Inventory - In Transit	1-04-04-990-04	321,404.91	-
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	-	-



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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	-
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	3,532,995.07	-
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	153,956,502.43	-
Buildings (Tagaytay)	1-06-04-010-02	100,806,937.14	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	107,237,297.84
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	76,573,463.84
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	29,892,070.32	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	14,428,636.29
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	44,710.25
Information and Communication Technology Equipment	1-06-05-030-01	51,889,810.04	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	21,795,298.91
Accumulated Impairment Losses - Information and Communication Technology Equip	1-06-05-032-01	-	325,126.02
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	-	77,067.20
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	-	332,684.81



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Accumulated Impairment Losses - Medical Equipment	1-06-05-112-01	-	-
Sports Equipment	1-06-05-130-01	721,772.32	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	566,620.15
Accumulated Impairment Losses - Sports Equipment	1-06-05-132-01	-	-
Kitchen Equipment	1-06-05-160-01	1,115,330.62	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	885,930.97
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	6,312.32
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	249,553.57	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	82,672.49
Accumulated Impairment Losses - Other Machinery & Equipment	1-06-05-992-01	-	-
Motor Vehicles	1-06-06-010-01	33,121,283.33	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	26,804,676.33
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	-	-
Furniture and Fixtures	1-06-07-010-01	1,719,205.93	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	694,390.62
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	-	8,339.82
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	2,049,566.00	-
Accumulated Depreciation-Works of Arts and Archeological Specimen	1-06-11-021-01	-	-
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	24,003,205.06	-
Construction in Progress - New Training Building (NTB) - Tagaytay	1-06-98-030-02	123,160,975.52	-
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	1,129,061.61	-
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	1,316,802.48	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	977,142.18	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	12,300,108.64	-
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	-	-
Advances to Special Disbursing Officer-Pasig	1-99-01-030-01	-	-



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Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	160,246.75	-
Advances to Special Disbursing Officer (Myra Julia)	1-99-01-030-03	-	-
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	22,352.40	-
Advances to Officers and Employees	1-99-01-040-01	1,224,580.42	-
Advances to Contractors	1-99-02-010-01	2,783,396.98	-
Prepaid Rent	1-99-02-020-01	-	-
Prepaid Insurance	1-99-02-050-01	2,113,439.52	-
Input Tax	1-99-02-060-01	4,221,519.04	-
Creditable Input Tax	1-99-02-070-01	9,241,689.66	-
Other Prepayments	1-99-02-990-01	984,320.18	-
Other Prepayments - Software Subscription	1-99-02-990-02	2,777,338.26	-
Guaranty Deposits	1-99-03-020-01	628,558.91	-
Other Assets-Unserviceable Property	1-99-99-990-01	-	-
Accounts Payable	2-01-01-010-01	-	28,583,435.68
Accounts Payable-Current	2-01-01-010-02	-	12,206,187.76
Accounts Payable-Vouchers	2-01-01-010-03	-	3,158,561.65
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	27,093,262.02
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,667,764.08
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	554,234.42
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	215,387.71
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	47,360.32
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	158,382.96
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	236,119.49
Due to BIR-VAT Payables	2-02-01-010-07	-	187,104.13
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	55,414.03
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	160,785.69
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	98,066.31
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	-	5,395.44
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	-
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	1,384.99
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	6,589,696.18
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	2,122.79
Due to GSIS-GSIS Salary/Calamity/Emergency/Conso Loan	2-02-01-020-03	-	100,875.12
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	16,508.95
Due to GSIS-GSIS Real Estate Loan	2-02-01-020-05	-	-
Due to GSIS-State Insurance	2-02-01-020-06	-	-



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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 Premiums/Loans - DSM	2-02-01-020-09	-	-
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	-	789,113.78
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	-	3,933.32
Due to GSIS-Employees Compensation (EC) Insurance Premiums	2-02-01-020-13	-	51,450.00
Due to Pag-IBIG-PAG-IBIG Premiums/MP2RF	2-02-01-030-01	-	312,813.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	240,903.77
Due to PhilHealth	2-02-01-040-01	-	1,651,877.81
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	1,241,530.55
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,564,637.36
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,696.24
Due to Other NGAs	2-02-01-050-03	-	110,318,633.52
Due to Other NGAs - Procurement Modality - Municipality of Tolosa	2-02-01-050-04	-	-
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 Quezo	2-02-01-050-06	-	1,556,350.00
Due to Other NGAs - Procurement Modality - City Government of Tagum	2-02-01-050-07	-	-
Due to Other NGAs - Procurement Modality - City Government of Alaminos	2-02-01-050-08	-	-
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 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	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 C	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 for	2-02-01-050-19	-	200,000.00
Due to Other NGAs - Procurement Modality - Defending Family Values Foundation, Inc	2-02-01-050-20	-	-
Due to Other NGAs - Procurement Modality - Dual Tech Training Center Foundation, I	2-02-01-050-21	-	1,680,000.00
Due to Other NGAs - Procurement Modality - Community of Learners Foundation, Inc.	2-02-01-050-22	-	-
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	-	37,145.00
Due to SSS-Loan	2-02-01-110-02	-	-
Due to Central/Home/Head Office	2-03-01-060-01	-	-
Trust Liabilities	2-04-01-010-01	-	6,485,688.52
Guaranty/Security Deposits Payable	2-04-01-040-01	-	5,059,521.31
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	2,028,631.36



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Account Title	Code	Ending	
		Dr	Cr
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	3,736,002.68
Output Tax-2002 and below	2-05-01-030-01	-	-
Output Tax-2003 onwards	2-05-01-030-02	-	17,629,544.04
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	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 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	-	65,997,848.38
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	-	-
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	-	116,813,297.60
Leave Benefits Payable (DSM)	2-06-01-020-02	-	-
Undistributed Collections	2-99-99-040-01	-	26,855,585.95
Other Payables-DPMPC	2-99-99-990-01	-	921,092.61
Other Payables-DAP/EMPC	2-99-99-990-02	-	287,543.83
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	10,133,130.02
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	381,660.99
Other Payables	2-99-99-990-05	-	7,513,708.53
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
Revenue/Income and Expense Summary	3-03-01-020-01	-	-
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	827,916,302.87
Fines and Penalties	4-02-01-140-01	-	-
Consultancy Fees	4-02-01-180-01	-	33,646,912.29
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	-	-
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	-	1,210,495.97
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	-	-
Landing & Parking Fees - Pasig	4-02-02-120-01	-	-
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	-	7,198,936.60
Income from Cafeteria-Pasig	4-02-02-130-02	-	826,033.99
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	5,217,460.40
Income from Printing and Publication - Pasig	4-02-02-150-01	-	-



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Account Title	Code	Ending	
		Dr	Cr
Interest Income - Current - Savings	4-02-02-210-01	-	1,907,971.33
Interest Income - Stocks and Bonds	4-02-02-210-02	-	7,769,179.38
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	-	5,682.99
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	217,129.29
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	-	-
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	12,851.99
Other Business Income	4-02-02-990-05	-	-
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	101,526,000.00
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 - GAA for New Training Building (NTB)	4-03-01-010-04	-	-
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	-	395,813.13
Gain on Sale of Property, Plant and Equipment	4-05-01-030-01	-	-
Salaries and Wages-Regular	5-01-01-010-01	48,321,372.82	-
Salaries and Wages-Casual/Contractual	5-01-01-020-01	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	2,379,545.45	-
Representation Allowance (RA)	5-01-02-020-01	872,500.00	-
Transportation Allowance (TA)	5-01-02-030-01	751,500.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,758,000.00	-
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	65,000.00	-
Overtime and Night Pay	5-01-02-130-01	359,453.69	-
Year End Bonus	5-01-02-140-01	3,996,625.42	-
Cash Gift	5-01-02-150-01	491,670.60	-
Mid-Year Bonus	5-01-02-160-01	3,996,625.42	-
Other Bonuses and Allowances	5-01-02-990-01	491,670.60	-
Retirement and Life Insurance Premiums	5-01-03-010-01	5,798,248.20	-
Pag-IBIG Contributions	5-01-03-020-01	198,300.00	-
PHILHEALTH Contributions	5-01-03-030-01	1,175,542.44	-
Employees Compensation Insurance Premiums	5-01-03-040-01	119,000.00	-
Retirement Gratuity	5-01-04-020-01	-	-
Terminal Leave Benefits	5-01-04-030-01	3,839,627.34	-
Other Personnel Benefits	5-01-04-990-01	3,502,559.75	-
Travelling Expense (Local)	5-02-01-010-01	888,074.23	-



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Account Title	Code	Ending	
		Dr	Cr
Travelling Expenses (Foreign)	5-02-01-020-01	522,237.73	-
Training Expenses	5-02-02-010-01	354,005.50	-
Scholarship Grants/Expenses	5-02-02-020-01	5,500.00	-
Office Supplies Expenses	5-02-03-010-01	2,933,951.75	-
Accountable Forms Expenses	5-02-03-020-01	-	-
Food Supplies Expenses	5-02-03-050-01	6,000,193.68	-
Drugs and Medicines Expenses	5-02-03-070-01	42,868.33	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	10,672.77	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	702,941.38	-
Textbooks and Instructional Materials Expenses	5-02-03-110-01	36,681.75	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	-	-
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	-	-
Semi-Expendable - Office Equipment (Low Value - Below P5,000)	5-02-03-230-01	33,210.73	-
Semi-Expendable - Office Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-230-02	318,285.71	-
Semi-Expendable - Information and Communication Technology Equipment (Low Value - Below P5,000)	5-02-03-240-01	25,892.85	-
Semi-Expendable - Information and Communication Technology Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-240-02	188,216.40	-
Semi-Expendable - Medical Equipment (Low Value - Below P5,000)	5-02-03-250-01	-	-
Semi-Expendable - Medical Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-250-02	-	-
Semi-Expendable - Other Machinery and Equipment (Low Value - Below P5,000)	5-02-03-260-01	-	-
Semi-Expendable - Other Machinery and Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-260-02	14,017.86	-
Semi-Expendable - Furniture and Fixtures (Low Value - Below P5,000)	5-02-03-270-01	5,125.00	-
Semi-Expendable - Furniture and Fixtures (High Value - P5,000 and above but below P50,000)	5-02-03-270-02	36,044.64	-
Semi-Expendable - Books (Low Value - Below P5,000)	5-02-03-280-01	1,620.00	-
Semi-Expendable - Books (High Value - P5,000 and above but below P50,000)	5-02-03-280-02	-	-
Semi-Expendable - Communication Equipment (Low Value - Below P5,000)	5-02-03-290-01	-	-
Semi-Expendable - Communication Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-290-02	-	-
Semi-Expendable - Electrical Equipment (Low Value - Below P5,000)	5-02-03-300-01	-	-
Semi-Expendable - Electrical Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-300-02	-	-
Semi-Expendable - Kitchen Equipment (Low Value - Below P5,000)	5-02-03-310-01	66,725.09	-
Semi-Expendable - Kitchen Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-310-02	-	-
Semi-Expendable - Sports Equipment (Low Value - Below P5,000)	5-02-03-320-01	162,500.00	-
Semi-Expendable - Sports Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-320-02	15,714.29	-
Semi-Expendable - Works of Arts (Low Value - Below P5,000)	5-02-03-330-01	-	-
Semi-Expendable - Works of Arts (High Value - P5,000 and above but below P50,000)	5-02-03-330-02	-	-
Other Supplies and Materials Expenses	5-02-03-990-01	1,298,914.51	-
Water Expenses	5-02-04-010-01	233,137.70	-
Electricity Expenses	5-02-04-020-01	3,511,278.84	-
Other Utility Expenses	5-02-04-990-01	105,663.64	-
Postage and Courier Services	5-02-05-010-01	71,026.93	-
Telephone Expenses	5-02-05-020-01	641,135.26	-



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Account Title	Code	Ending	
		Dr	Cr
Internet Subscription Expenses	5-02-05-030-01	810,142.88	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	-	-
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	62,945.73	-
Legal Services	5-02-11-010-01	-	-
Arbitration Fees	5-02-11-010-02	-	-
Auditing Services	5-02-11-020-01	1,259,882.49	-
Consultancy Services	5-02-11-030-01	131,975.00	-
Consultancy Services (Non-Individual/Appraiser)	5-02-11-030-02	60,000.00	-
Other Professional Services	5-02-11-990-01	28,081,197.86	-
Environment/Sanitary Services	5-02-12-010-01	104,196.43	-
Janitorial Services	5-02-12-020-01	977,311.90	-
Security Services	5-02-12-030-01	1,389,738.56	-
Other General Services	5-02-12-990-01	2,553,731.24	-
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	955,176.40	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	147,668.75	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	277,829.56	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	2,277.08	-
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	5,329.91	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	-	-
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	-	-
Taxes, Duties and Licenses	5-02-15-010-01	880,728.30	-
Fidelity Bond Premiums	5-02-15-020-01	15,712.50	-
Insurance Expenses	5-02-15-030-01	561,815.45	-
Labor and Wages	5-02-16-010-01	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	1,470.00	-
Printing and Publication Expenses	5-02-99-020-01	1,262,873.20	-
Representation Expenses	5-02-99-030-01	2,306,731.09	-
Transportation and Delivery Expenses	5-02-99-040-01	17,780.80	-
Rent/Lease Expenses	5-02-99-050-01	328,752.77	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	22,321.43	-
Subscription Expenses	5-02-99-070-01	1,659,316.25	-
Donations	5-02-99-080-01	-	-
Litigation/Acquired Assets Expenses	5-02-99-090-01	-	-
Directors and Committee Members' Fees	5-02-99-120-01	-	-



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Account Title	Code	Ending	
		Dr	Cr
Documentary Stamps Expenses	5-02-99-140-01	9,510.00	-
Legal Defense Expense	5-02-99-210-01	-	-
Other Maintenance and Operating Expenses	5-02-99-990-01	6,805,680.01	-
Interest Expenses	5-03-01-020-01	-	-
Bank Charges	5-03-01-040-01	31,769.93	-
Other Financial Charges	5-03-01-990-01	45.00	-
Depreciation-Investment Property	5-05-01-010-01	-	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	1,489,184.25	-
Depreciation-Machinery and Equipment	5-05-01-050-01	2,864,284.35	-
Depreciation-Transportation Equipment	5-05-01-060-01	211,253.79	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	10,680.90	-
Depreciation-Leased Assets Improvements	5-05-01-090-01	-	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	5,936.61	-
Amortization - Computer Software	5-05-02-010-01	-	-
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	66,688.10	-
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	-	-



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Account Title	Code	Ending	
		Dr	Cr
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 ==>		2,211,621,018.26	2,211,621,018.26

Date Posted: 2024-04-11

Certified Correct by:

JOYCELYN DC. YBAÑEZ

Division Chief, Accounting Division

Approved by:

ANATALIA SD. BARAWIDAN

Department Manager, Finance Department