

Trial Balance
As of June 30, 2024
(Unaudited)

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	1,813,180.61	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-10	1-01-02-020-01	9,803,980.19	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-10	1-01-02-020-02	-	-
Cash In Bank - Local Currency, Current Account, LBP (0672-1070-16	1-01-02-020-03	-	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-10	1-01-02-020-04	2,734,192.80	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-10	1-01-02-020-05	475,449.94	-
Cash In Bank - Local Currency, Current Account, UCPB-Pasig (10196	1-01-02-020-06	-	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-10	1-01-02-020-07	-	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103	1-01-02-020-08	5,358,333.41	-
Cash In Bank - Local Currency, Savings Account, PNB-Pasig (388-74	1-01-02-030-01	-	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0	1-01-02-030-02	197,253,988.23	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (150	1-01-02-030-03	3,383,647.28	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-07	1-01-02-030-04	4,364,020.00	-
Cash In Bank - Local Currency, Savings Account UCPB-Pasig (10196	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	1-01-02-030-10	26,062,011.91	-
Cash In Bank - Local Currency, Special Savings Deposit, DBP (0485-	1-01-02-030-11	-	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857	1-01-02-030-12	3,797,878.25	-
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	-	-
Cash in Bank, Local Currency - Savings Account UCPB (1019505662	1-01-02-030-14	-	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-	1-01-02-030-15	168,959,807.38	-

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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	31,188,902.88	-
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	21,280,143.61	-
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	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	4,863,962.60	-
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	41,974,216.57	-
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	1-01-02-030-34	1,145,534.22	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1212-01)	1-01-02-030-35	200,000,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1074-89)	1-01-02-030-36	-	-
Cash In Bank - Foreign Currency, Current Account (2204-0343-90)	1-01-03-020-01	-	-
Cash In Bank - Foreign Currency, Savings Account, LBP-Makati (2204-0343-90)	1-01-03-030-01	-	-
Cash In Bank - Foreign Currency, Savings Account, PNB (39-891050)	1-01-03-030-02	-	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0435-0298)	1-01-03-030-03	-	-
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-4)	1-01-03-030-04	9,361,997.62	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-0298)	1-01-03-030-05	540,046.20	-

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Cash in Bank, Foreign Currency - Savings Account, UCPB (11195000	1-01-03-030-06	-	-
Cash In Bank - Foreign Currency, Savings Account LBP (3734-0108-2	1-01-03-030-07	187,944.92	-
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	100,000,000.00	-
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 (1	1-02-11-010-01	-	-
Investment in Time Deposit-Local Currency, Special Savings Deposit	1-02-11-010-02	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-03	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-04	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-05	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-06	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-07	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-08	98,819,245.58	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-09	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-10	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-11	-	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671	1-02-11-010-12	320,000,000.00	-
Accounts Receivable-Government	1-03-01-010-01	136,795,854.43	-
Accounts Receivable-Private	1-03-01-010-02	24,362,904.56	-
Accounts Receivable-DSM Clients	1-03-01-010-03	12,448.63	-
Accounts Receivable-Credit Cards	1-03-01-010-04	2,547,614.00	-
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	-	92,269,432.51

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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	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	222,912.79	-
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	12,033,919.82	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	259,139.30
Office Supplies Inventory-Pasig	1-04-04-010-01	654,366.84	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,374,231.39	-
Office Supplies Inventory-Pasig-(Institutional)	1-04-04-010-03	192,857.14	-
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	28,909.09	-
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	77,498.31	-
Beverage Supplies Inventory-Pasig	1-04-04-050-02	1,810.71	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	445,889.63	-
Allowance for Impairment-Food Supplies Inventory	1-04-04-052-01	-	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	36,338.67	-

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Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	65,219.17	-
Allowance for Impairment-Medical, Dental and Laboratory Supplies In	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 Inver	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	364,778.17	-
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	489,863.91	-
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-Ependable - Information and Communication Technology Equip	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	-
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	-	-

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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	154,838,887.79	-
Buildings (Tagaytay)	1-06-04-010-02	101,375,438.91	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	109,042,380.15
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	77,710,467.38
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	-	15,065,853.78
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	82,592.21
Information and Communication Technology Equipment	1-06-05-030-01	54,025,693.75	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	24,077,968.75
Accumulated Impairment Losses - Information and Communication Technology Equipment	1-06-05-032-01	-	572,288.65
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	-	74,399.21
Accumulated Impairment Losses - Communication Equipment	1-06-05-072-01	-	4,000.00
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	-	-

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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	-	353,173.73
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	-	940,142.79
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	6,312.32
Electrical Equipment	1-06-05-170-01	387,150.26	-
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	373,600.27	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Drinking Water)	1-06-05-991-01	-	93,868.35
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	-	27,015,930.15
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	-	-
Furniture and Fixtures	1-06-07-010-01	1,947,205.93	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	690,830.31
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 Specimens	1-06-11-021-01	-	-

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Accumulated Impairment Losses - Works of Arts and Archeological S	1-06-11-022-01	-	-
Construction in Progress- Building and Other Sructures	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	2,222,378.37	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	1,838,748.60	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	8,156,213.63	-
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	1,777,475.64	-
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	71,886.59	-
Advances to Special Disbursing Officer (Myra Julia)	1-99-01-030-03	-	-
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	805,893.69	-
Advances to Officers and Employees	1-99-01-040-01	2,084,248.98	-
Advances to Contractors	1-99-02-010-01	4,469,214.45	-
Prepaid Rent	1-99-02-020-01	-	-
Prepaid Insurance	1-99-02-050-01	1,617,976.99	-
Input Tax	1-99-02-060-01	4,343,156.81	-
Creditable Input Tax	1-99-02-070-01	9,505,129.53	-
Other Prepayments	1-99-02-990-01	951,071.18	-
Other Prepayments - Software Subscription	1-99-02-990-02	2,853,828.58	-

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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	-	27,151,926.32
Accounts Payable-Current	2-01-01-010-02	-	15,131,782.27
Accounts Payable-Vouchers	2-01-01-010-03	-	4,430,831.81
Accounts Payable-DSM Clients	2-01-01-010-04	-	-
Due to Officers and Employees	2-01-01-020-01	-	18,795,999.81
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,285,568.22
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	497,806.13
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	213,038.73
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	47,901.64
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	97,323.87
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	234,023.71
Due to BIR-VAT Payables	2-02-01-010-07	-	838,259.21
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	24,105.34
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	102,199.93
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	94,802.76
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	-	7,138.99
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	116.32
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	1,403.35
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	6,695,491.27
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	-	78,521.97
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	19,124.89

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		Dr	Cr
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
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	-	764,496.86
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	-	-
Due to GSIS-Employees Compensation (EC) Insurance Premiums	2-02-01-020-13	-	53,050.00
Due to Pag-IBIG-PAG-IBIG Premiums/MP2RF	2-02-01-030-01	-	314,313.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	242,081.40
Due to PhilHealth	2-02-01-040-01	-	1,643,398.96
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	887,339.16
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,564,913.79
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,744.31
Due to Other NGAs	2-02-01-050-03	-	110,239,649.65
Due to Other NGAs - Procurement Modality - Municipality of Tolosa	2-02-01-050-04	-	-
Due to Other NGAs - Procurement Modality - Quezon City Governme	2-02-01-050-05	-	2,334,448.02
Due to Other NGAs - Procurement Modality - Municipal Government of	2-02-01-050-06	-	1,556,350.00
Due to Other NGAs - Procurement Modality - City Government of Tag	2-02-01-050-07	-	-
Due to Other NGAs - Procurement Modality - City Government of Alar	2-02-01-050-08	-	385,690.90
Due to Other NGAs - Procurement Modality - Municipality of Bauang	2-02-01-050-09	-	120,699.50
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	2-02-01-050-11	-	-
Due to Other NGAs - Procurement Modality - Municipality of Sta. Mari	2-02-01-050-12	-	-
Due to Other NGAs - Procurement Modality - Asia Pacific College of B	2-02-01-050-13	-	-
Due to Other NGAs - Procurement Modality - Municipality of Guiguinto	2-02-01-050-14	-	-

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Account Title	Code	Ending	
		Dr	Cr
Due to Other NGAs - Procurement Modality - Municipality of San Carl	2-02-01-050-15	-	403,275.00
Due to Other NGAs - Procurement Modality - San Fernando Municipa	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 L	2-02-01-050-18	-	1,285,000.00
Due to Other NGAs - Procurement Modality - Work of Mary or Fologa	2-02-01-050-19	-	200,000.00
Due to Other NGAs - Procurement Modality - Defending Family Value	2-02-01-050-20	-	-
Due to Other NGAs - Procurement Modality - Dual Tech Training Cen	2-02-01-050-21	-	1,680,000.00
Due to Other NGAs - Procurement Modality - Community of Learners	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	-	17,340.00
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	-	6,551,688.52
Guaranty/Security Deposits Payable	2-04-01-040-01	-	5,059,521.31
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	2,345,769.57
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	-	17,197,637.72
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Er	2-05-01-040-01	-	3,709,219.25
Deferred Revenue from Grants and Donations - Pres. GMA Endowme	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-Invesment Property	2-05-02-010-01	-	-
Other Unearned Revenue from contracted projects	2-05-02-990-01	-	119,754,717.14
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	-	-
Other Unearned Revenue from New Training Building (NTB) - Tagayt	2-05-02-990-03	-	-
Leave Benefits Payable	2-06-01-020-01	-	116,432,564.65

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Account Title	Code	Ending	
		Dr	Cr
Leave Benefits Payable (DSM)	2-06-01-020-02	-	-
Undistributed Collections	2-99-99-040-01	-	25,610,614.04
Other Payables-DPMPC	2-99-99-990-01	-	133,826.00
Other Payables-DAP/EMPC	2-99-99-990-02	-	283,680.38
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	12,027,032.50
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	381,660.99
Other Payables	2-99-99-990-05	-	7,028,920.03
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
Revenue/Income and Expense Summary	3-03-01-020-01	-	-
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	1,041,199,221.73
Fines and Penalties	4-02-01-140-01	-	-
Consultancy Fees	4-02-01-180-01	-	63,130,896.39
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	-	3,371,513.20
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	-	17,282,308.56
Income from Cafeteria-Pasig	4-02-02-130-02	-	1,683,090.98
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	12,653,518.25

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Account Title	Code	Ending	
		Dr	Cr
Income from Printing and Publication - Pasig	4-02-02-150-01	-	-
Interest Income - Current - Savings	4-02-02-210-01	-	5,162,582.83
Interest Income - Stocks and Bonds	4-02-02-210-02	-	14,880,952.15
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	-	11,021.85
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	314,912.54
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,E	4-02-02-990-03	-	-
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	19,268.77
Other Business Income	4-02-02-990-05	-	-
Assistance and Subsidy - National Gov't. - GAA Support to Operation	4-03-01-010-01	-	246,785,338.35
Assistance and Subsidy - GAA Rehab, Repair & Restoration - DAPCC	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	-	1,607,050.57
Gain on Sale of Property, Plant and Equipment	4-05-01-030-01	-	-
Salaries and Wages-Regular	5-01-01-010-01	96,309,679.19	-
Salaries and Wages-Casual/Contractual	5-01-01-020-01	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	4,741,272.73	-
Representation Allowance (RA)	5-01-02-020-01	2,210,500.00	-
Transportation Allowance (TA)	5-01-02-030-01	1,876,125.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,751,000.00	-
Productivity Incentive Allowance	5-01-02-080-01	-	-
Honoraria -(Regular Employees)	5-01-02-100-01	-	-
Hazard Pay	5-01-02-110-01	-	-

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Account Title	Code	Ending	
		Dr	Cr
Longevity Pay	5-01-02-120-01	80,000.00	-
Overtime and Night Pay	5-01-02-130-01	909,469.15	-
Year End Bonus	5-01-02-140-01	7,983,225.50	-
Cash Gift	5-01-02-150-01	982,507.86	-
Mid-Year Bonus	5-01-02-160-01	15,805,283.00	-
Other Bonuses and Allowances	5-01-02-990-01	982,507.86	-
Retirement and Life Insurance Premiums	5-01-03-010-01	11,555,910.07	-
Pag-IBIG Contributions	5-01-03-020-01	434,200.00	-
PHILHEALTH Contributions	5-01-03-030-01	2,411,667.47	-
Employees Compensation Insurance Premiums	5-01-03-040-01	237,400.00	-
Retirement Gratuity	5-01-04-020-01	-	-
Terminal Leave Benefits	5-01-04-030-01	11,541,995.74	-
Other Personnel Benefits	5-01-04-990-01	7,039,244.13	-
Travelling Expense (Local)	5-02-01-010-01	4,759,135.46	-
Travelling Expenses (Foreign)	5-02-01-020-01	7,668,756.64	-
Training Expenses	5-02-02-010-01	1,136,403.26	-
Scholarship Grants/Expenses	5-02-02-020-01	5,500.00	-
Office Supplies Expenses	5-02-03-010-01	6,006,865.76	-
Accountable Forms Expenses	5-02-03-020-01	-	-
Food Supplies Expenses	5-02-03-050-01	13,128,541.55	-
Drugs and Medicines Expenses	5-02-03-070-01	203,152.97	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	20,226.34	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,808,102.48	-
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 Expense	5-02-03-220-01	26,642.86	-
Semi-Expendable - Office Equipment (Low Value - Below P5,000)	5-02-03-230-01	84,634.83	-

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Account Title	Code	Ending	
		Dr	Cr
Semi-Expendable - Office Equipment (High Value - P5,000 and above)	5-02-03-230-02	739,994.41	-
Semi-Expendable - Information and Communication Technology Equip	5-02-03-240-01	70,071.41	-
Semi-Expendable - Information and Communication Technology Equip	5-02-03-240-02	1,156,359.50	-
Semi-Expendable - Medical Equipment (Low Value - Below P5,000)	5-02-03-250-01	-	-
Semi-Expendable - Medical Equipment (High Value - P5,000 and abo	5-02-03-250-02	-	-
Semi-Expendable - Other Machinery and Equipment (Low Value - Bel	5-02-03-260-01	14,196.43	-
Semi-Expendable - Other Machinery and Equipment (High Value - P5	5-02-03-260-02	47,857.15	-
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 a	5-02-03-270-02	53,803.57	-
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	5-02-03-280-02	-	-
Semi-Expendable - Communication Equipment (Low Value - Below P5	5-02-03-290-01	-	-
Semi-Expendable - Communication Equipment (High Value - P5,000	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 ab	5-02-03-300-02	-	-
Semi-Expendable - Kitchen Equipment (Low Value - Below P5,000)	5-02-03-310-01	73,867.94	-
Semi-Expendable - Kitchen Equipment (High Value - P5,000 and abo	5-02-03-310-02	26,785.71	-
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 abov	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 bu	5-02-03-330-02	-	-
Other Supplies and Materials Expenses	5-02-03-990-01	2,411,581.68	-
Water Expenses	5-02-04-010-01	468,688.31	-
Electricity Expenses	5-02-04-020-01	8,394,098.17	-
Other Utility Expenses	5-02-04-990-01	388,130.71	-
Postage and Courier Services	5-02-05-010-01	154,701.81	-
Telephone Expenses	5-02-05-020-01	1,778,534.13	-

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Account Title	Code	Ending	
		Dr	Cr
Internet Subscription Expenses	5-02-05-030-01	2,017,976.66	-
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	107,502.44	-
Legal Services	5-02-11-010-01	-	-
Arbitration Fees	5-02-11-010-02	-	-
Auditing Services	5-02-11-020-01	2,519,764.98	-
Consultancy Services	5-02-11-030-01	380,618.40	-
Consultancy Services (Non-Individual/Appraiser)	5-02-11-030-02	371,575.00	-
Other Professional Services	5-02-11-990-01	63,902,325.22	-
Environment/Sanitary Services	5-02-12-010-01	285,312.10	-
Janitorial Services	5-02-12-020-01	2,122,214.50	-
Security Services	5-02-12-030-01	4,361,562.36	-
Other General Services	5-02-12-990-01	5,795,293.95	-
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	3,569,148.05	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	942,308.94	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	473,409.26	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	50,113.69	-
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	106,132.58	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Equipment	5-02-13-220-01	9,830.36	-
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	-	-
Taxes, Duties and Licenses	5-02-15-010-01	2,112,791.38	-

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Account Title	Code	Ending	
		Dr	Cr
Fidelity Bond Premiums	5-02-15-020-01	15,712.50	-
Insurance Expenses	5-02-15-030-01	1,254,124.64	-
Labor and Wages	5-02-16-010-01	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	2,670.00	-
Printing and Publication Expenses	5-02-99-020-01	1,420,371.47	-
Representation Expenses	5-02-99-030-01	7,935,977.97	-
Transportation and Delivery Expenses	5-02-99-040-01	50,066.36	-
Rent/Lease Expenses	5-02-99-050-01	913,810.43	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	23,321.43	-
Subscription Expenses	5-02-99-070-01	4,021,082.71	-
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	-	-
Documentary Stamps Expenses	5-02-99-140-01	14,715.00	-
Legal Defense Expense	5-02-99-210-01	-	-
Other Maintenance and Operating Expenses	5-02-99-990-01	23,228,625.51	-
Interest Expenses	5-03-01-020-01	1,785.71	-
Bank Charges	5-03-01-040-01	52,967.70	-
Other Financial Charges	5-03-01-990-01	1,195.00	-
Depreciation-Investment Property	5-05-01-010-01	-	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	2,980,382.97	-
Depreciation-Machinery and Equipment	5-05-01-050-01	5,858,872.42	-
Depreciation-Transportation Equipment	5-05-01-060-01	422,507.61	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	7,120.59	-
Depreciation-Leased Assets Improvements	5-05-01-090-01	-	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	17,132.47	-
Amortization - Computer Software	5-05-02-010-01	-	-

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Account Title	Code	Ending	
		Dr	Cr
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	37,881.96	-
Impairment Loss - Information and Communication Technology Equip	5-05-03-090-07	247,162.63	-
Impairment Loss - Agricultural and Forest Equipment	5-05-03-090-08	-	-
Impairment Loss - Communication Equipment	5-05-03-090-09	4,000.00	-
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	-	-
Loss of Assets	5-05-04-090-01	-	-

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Account Title	Code	Ending	
		Dr	Cr
Loss on Sale of Unserviceable Property	5-05-04-250-01	-	-
Other Losses	5-05-04-990-01	-	-
Total ==>		2,506,963,676.57	2,506,963,676.57

Date Posted: 2024-07-09

Certified Correct by:



JOYCELYN DC. YBAÑEZ
Division Chief, Accounting Division

Approved by:



ANATALIA SD. BARAWIDAN
Department Manager, Finance Department