

**Development academy of the philippines**  
**Trial Balance**

As of June 30, 2022



Account Title	Code	Ending	
		Dr	Cr
Cash-Collecting Officers (Pasig)	1-01-01-010-01	0.00	0.00
Cash-Collecting Officers (Tagaytay)	1-01-01-010-02	0.00	0.00
Cash-Collecting Officers (DSM)	1-01-01-010-03	0.00	0.00
Petty Cash	1-01-01-020-01	1,810,012.30	0.00
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	5,452,510.20	0.00
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1058-89)	1-01-02-020-02	0.00	0.00
Cash In Bank - Local Currency, Current Account, LBP (0672-1070-16)-GSPDM	1-01-02-020-03	0.00	0.00
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,731,901.09	0.00
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	474,979.00	0.00
Cash In Bank - Local Currency, Current Account, UCPB-Pasig (101960001603)	1-01-02-020-06	0.00	0.00
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1092-48)DAP-NAFC	1-01-02-020-07	0.00	0.00
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	2,052,181.13	0.00
Cash In Bank - Local Currency, Savings Account, PNB-Pasig (388-7481000-13)	1-01-02-030-01	0.00	0.00
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	82,681,659.26	0.00
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,927.95	0.00
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	3,328,628.12	0.00
Cash In Bank - Local Currency, Savings Account UCPB-Pasig (101960001603)	1-01-02-030-05	0.00	0.00
Cash In Bank - Local Currency, Savings Account LBP (3401-0887-75)	1-01-02-030-06	0.00	0.00
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,191.81	0.00
Cash In Bank-Local Currency, HYSA, LBP Pasig (0671-0957-07)	1-01-02-030-08	0.00	0.00
Cash In Bank - Local Currency, OSD, DBP (0435-029857-130)	1-01-02-030-09	0.00	0.00
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	4,879,412.53	0.00
Cash In Bank - Local Currency, Special Savings Deposit, DBP (0485-029857-160)	1-01-02-030-11	0.00	0.00
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	3,792,148.33	0.00
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	1,046,676.47	0.00

Cash in Bank, Local Currency - Savings Account UCPB (101950566208)	1-01-02-030-14	1,144,235.35	0.00
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	111,545,189.82	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0942-20)	1-01-02-030-16	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	29,908,094.03	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0915-82)	1-01-02-030-18	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,606,256.93	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0998-93)	1-01-02-030-20	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	262,494,114.91	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-78)	1-01-02-030-22	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,406,249.59	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-16)	1-01-02-030-24	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-01-02-030-25	69,495,106.57	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	50,896,168.30	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	0.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	172,134,627.74	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1040-72)	1-01-02-030-30	161,243,071.75	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-01-02-030-31	40,210,587.55	0.00
Cash In Bank - Foreign Currency, Current Account (2204-0343-90)	1-01-03-020-01	0.00	0.00
Cash In Bank - Foreign Currency, Savings Account, LBP-Makati (2204-0240-25)	1-01-03-030-01	187.07	0.00
Cash In Bank - Foreign Currency, Savings Account, PNB (39-89105000-14)	1-01-03-030-02	0.00	0.00
Cash In Bank - Foreign Currency, Savings Account, DBP (0435-029857-531)	1-01-03-030-03	0.00	0.00
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45)	1-01-03-030-04	26,262,996.80	0.00
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	465,445.65	0.00
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	465,396.01	0.00
Treasury Bills	1-01-05-010-01	0.00	0.00
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-01	0.00	0.00
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-02	0.00	0.00
Cash In Bank, Time Deposits-Local Currency	1-01-05-020-03	0.00	0.00

Cash In Bank - Foreign Currency, TD, LBP-Makati	1-01-05-030-01	0.00	0.00
Investment in Treasury Bills	1-02-02-010-01	0.00	0.00
Investments in Bonds / Stocks	1-02-02-050-01	175,007,000.00	0.00
Discount on Investments in Bonds - Local	1-02-02-053-01	0.00	241,112.51
Accounts Receivable-Government	1-03-01-010-01	97,477,104.48	0.00
Accounts Receivable-Private	1-03-01-010-02	21,481,652.76	0.00
Accounts Receivable-DSM Clients	1-03-01-010-03	12,448.63	0.00
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	0.00	80,954,703.58
Interests Receivable - Stocks and Bonds	1-03-01-050-01	0.00	0.00
Allowance for Impairment-Interests Receivable - Stocks and Bonds	1-03-01-052-01	0.00	0.00
Due from National Government Agencies-National Treasury	1-03-03-010-01	0.00	0.00
Due from National Government Agencies	1-03-03-010-02	2,990,000.00	0.00
Due from Central Office/Home/Head Office	1-03-04-060-01	0.00	0.00
Due from Regional/Branch Office-DSM	1-03-04-070-01	0.00	0.00
Receivables-Disallowances/Charges	1-03-99-010-01	0.00	0.00
Receivables-Disallowances/Charges	1-03-99-010-02	0.00	0.00
Due from Officers and Employees	1-03-99-020-01	153,855.39	0.00
Allowance for Impairment-Due from Officers and Employees	1-03-99-022-01	0.00	0.00
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	0.00
Other Receivables-Resigned Employees	1-03-99-990-02	449,242.48	0.00
Other Receivables-Projects	1-03-99-990-03	136,341,979.85	0.00
Allowance for Impairment-Other Receivables	1-03-99-992-01	0.00	0.00
Office Supplies Inventory-Pasig	1-04-04-010-01	913,399.28	0.00
Office Supplies Inventory-Tagaytay	1-04-04-010-02	579,411.67	0.00
Allowance for Impairment-Office Supplies Inventory	1-04-04-012-01	0.00	0.00
Accountable Forms, Plates and Stickers Inventory-Pasig	1-04-04-020-01	0.00	0.00
Accountable Forms, Plates and Stickers Inventory-Tagaytay	1-04-04-020-02	10,750.00	0.00
Accountable Forms, Plates and Stickers Inventory-DSM	1-04-04-020-03	10,968.99	0.00
Allowance for Impairment-Accountable Forms	1-04-04-022-01	0.00	0.00
Food Supplies Inventory - Pasig	1-04-04-050-01	10,582.42	0.00
Beverage Supplies Inventory-Pasig	1-04-04-050-02	0.00	0.00
Food Supplies Inventory-Tagaytay	1-04-04-050-03	0.01	0.00
Allowance for Impairment-Food Supplies Inventory	1-04-04-052-01	0.00	0.00
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	6,764.97	0.00
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	39,393.27	0.00
Allowance for Impairment-Medical, Dental and Laboratory Supplies Inventory	1-04-04-072-01	0.00	0.00
Fuel, Oil and Lubricants Inventory	1-04-04-080-01	0.00	0.00
Allowance for Impairment-Fuel, Oil and Lubricants Inventory	1-04-04-082-01	0.00	0.00
Textbooks and Instructional Materials Inventory	1-04-04-100-01	0.00	0.00

Allowance for Impairment-Textbooks and Instructional Materials Inventory	1-04-04-102-01	0.00	0.00
Other Supplies and Materials Inventory-Spare Parts	1-04-04-990-01	0.00	0.00
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	13,639.81	0.00
Other Supplies and Materials Inventory-Cafeteria (Pasig)	1-04-04-990-03	0.00	0.00
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	429,404.36	0.00
Other Supplies and Materials Inventory-Maintenance	1-04-04-990-05	0.00	0.00
Allowance for Impairment-Other Supplies and Materials Inventory	1-04-04-992-01	0.00	0.00
Semi-Expendable - Office Equipment	1-04-05-020-01	0.00	0.00
Semi-Expendable - Information and Communication Technology Equipment	1-04-05-030-01	0.00	0.00
Semi-Expendable - Medical Equipment	1-04-05-100-01	0.00	0.00
Semi-Expendable - Other Machinery and Equipment	1-04-05-990-01	0.00	0.00
Semi-Expendable Furniture and Fixtures	1-04-06-010-01	0.00	0.00
Semi-Expendable Books	1-04-06-020-01	0.00	0.00
Investment Property, Land	1-05-01-010-01	0.00	0.00
Accumulated Impairment Losses - Investment Property, Land	1-05-01-012-01	0.00	0.00
Investment Property, Building	1-05-01-020-01	0.00	0.00
Accumulated Depreciation-Investment Property, Buildings	1-05-01-021-01	0.00	0.00
Accumulated Impairment Losses - Investment Property, Buildings	1-05-01-022-01	0.00	0.00
Land	1-06-01-010-01	4,941,419.21	0.00
Accumulated Impairment Losses - Land	1-06-01-011-01	0.00	0.00
Other Land Improvements	1-06-02-990-01	0.00	0.00
Accumulated Depreciation - Other Land Improvements	1-06-02-991-01	0.00	0.00
Accumulated Impairment Losses - Other Land Improvements	1-06-02-992-01	0.00	0.00
Communication Networks	1-06-03-060-01	880,352.21	0.00
Accumulated Depreciation - Communication Networks	1-06-03-061-01	0.00	0.00
Accumulated Impairment Losses - Communication Networks	1-06-03-062-01	0.00	0.00
Buildings (Pasig)	1-06-04-010-01	132,288,696.88	0.00
Buildings-Tagaytay	1-06-04-010-02	89,777,377.35	0.00
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	0.00	101,761,889.67
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	0.00	72,493,717.37
Accumulated Impairment Losses - Buildings (Pasig)	1-06-04-012-01	0.00	0.00
Accumulated Impairment Losses - Buildings (Tagaytay)	1-06-04-012-02	0.00	0.00
Office Equipment	1-06-05-020-01	40,708,710.99	0.00
Accumulated Depreciation-Office Equipment	1-06-05-021-01	0.00	12,685,918.92
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	0.00	0.00
Information and Communication Technology Equipment	1-06-05-030-01	64,259,210.99	0.00
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	0.00	20,757,712.01
Accumulated Impairment Losses - Information and Communication Technology Equipment	1-06-05-032-01	0.00	0.00

Agricultural and Forestry Equipment	1-06-05-040-01	0.00	0.00
Accumulated Depreciation- Agricultural and Forest Equipment	1-06-05-041-01	0.00	0.00
Accumulated Impairment Losses - Agricultural and Forest Equipment	1-06-05-042-01	0.00	0.00
Communication Equipment	1-06-05-070-01	281,696.43	0.00
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	0.00	66,971.77
Accumulated Impairment Losses - Communication Equipment	1-06-05-072-01	0.00	0.00
Disaster Response and Rescue Equipment	1-06-05-090-01	875,000.00	0.00
Accumulated Depreciation-Disaster Response and Rescue Equipment	1-06-05-091-01	0.00	0.00
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	1-06-05-092-01	0.00	0.00
Military, Police and Security Equipment	1-06-05-100-01	0.00	0.00
Accumulated Depreciation-Military, Police and Security Equipment	1-06-05-101-01	0.00	0.00
Accumulated Impairment Losses - Military, Police and Security Equipment	1-06-05-102-01	0.00	0.00
Medical Equipment	1-06-05-110-01	954,120.65	0.00
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	0.00	242,761.47
Accumulated Impairment Losses - Medical Equipment	1-06-05-112-01	0.00	0.00
Sports Equipment	1-06-05-130-01	699,464.29	0.00
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	0.00	111,955.05
Accumulated Impairment Losses - Sports Equipment	1-06-05-132-01	0.00	0.00
Kitchen Equipment	1-06-05-160-01	2,819,284.06	0.00
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	0.00	330,863.98
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	0.00	0.00
Electrical Equipment	1-06-05-170-01	31,250.00	0.00
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	0.00	15,833.29
Accumulated Impairment Losses - Electrical Equipment	1-06-05-172-01	0.00	0.00
Other Machinery and Equipment	1-06-05-990-01	876,899.28	0.00
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	0.00	123,524.89
Accumulated Impairment Losses - Other Machinery & Equipment	1-06-05-992-01	0.00	0.00
Motor Vehicles	1-06-06-010-01	27,525,545.72	0.00
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	0.00	24,029,548.79
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	0.00	0.00
Furniture and Fixtures	1-06-07-010-01	17,117,343.39	0.00
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	0.00	11,135,351.33
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	0.00	0.00
Books	1-06-07-020-01	106,439.68	0.00
Accumulated Depreciation-Books	1-06-07-021-01	0.00	62,619.80
Accumulated Impairment Losses - Books	1-06-07-022-01	0.00	0.00
Works of Arts and Archeological Specimens	1-06-11-020-01	2,039,277.00	0.00
Accumulated Depreciation-Works of Arts and Archeological Specimen	1-06-11-021-01	0.00	0.00

Accumulated Impairment Losses - Works of Arts and Archeological Specimen	1-06-11-022-01	0.00	0.00
Construction in Progress- Building and Other Structures	1-06-98-030-01	44,443,447.12	0.00
Construction in Progress- Furniture and Fixtures	1-06-98-060-01	0.00	0.00
Other Property, Plant and Equipment	1-06-99-990-01	0.00	0.00
Accumulated Depreciation-Other Property Plant and Equipment	1-06-99-991-01	0.00	0.00
Computer Software	1-08-01-020-01	1,223,704.47	0.00
Accumulated Amortization - Computer Software	1-08-01-021-01	0.00	370,973.74
Other Intangible Assets-Research and Development	1-08-01-990-01	1,200.00	0.00
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	149,883.05	0.00
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	10,678.57	0.00
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	7,300,988.42	0.00
Deferred Tax Assets-Income Tax MCIT	1-12-01-010-04	0.00	0.00
Advances for Operating Expenses (Pasig)	1-99-01-010-01	0.00	0.00
Advances for Operating Expenses (Tagaytay)	1-99-01-010-02	0.00	0.00
Advances to Special Disbursing Officer-Pasig	1-99-01-030-01	0.00	0.00
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	415,824.00	0.00
Advances to Special Disbursing Officer (Myra Julia)	1-99-01-030-03	0.00	0.00
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	0.00	0.00
Advances to Officers and Employees	1-99-01-040-01	1,218,044.44	0.00
Advances to Contractors	1-99-02-010-01	127,602,827.09	0.00
Prepaid Rent	1-99-02-020-01	0.00	0.00
Prepaid Insurance	1-99-02-050-01	1,385,615.26	0.00
Input Tax	1-99-02-060-01	2,770,666.54	0.00
Creditable Input Tax	1-99-02-070-01	1,728,128.32	0.00
Other Prepayments	1-99-02-990-01	1,667,531.64	0.00
Guaranty Deposits	1-99-03-020-01	626,012.95	0.00
Other Assets-Unserviceable Property	1-99-99-990-01	263,035.21	0.00
Accounts Payable	2-01-01-010-01	0.00	20,490,010.43
Accounts Payable-Current	2-01-01-010-02	0.00	12,563,045.38
Accounts Payable-Vouchers	2-01-01-010-03	0.00	34,319,183.68
Accounts Payable-DSM Clients	2-01-01-010-04	0.00	427,062.86
Due to Officers and Employees	2-01-01-020-01	0.00	17,136,301.39
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	0.00	2,118,730.45
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	0.00	1,646,215.27
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	0.00	119,339.79
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	0.00	51,423.93
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	0.00	168,520.20
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	0.00	353,093.79
Due to BIR-VAT Payables	2-02-01-010-07	0.00	593,005.95
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	0.00	40,885.69
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	0.00	0.00
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	0.00	107,891.69

Due to BIR-Franchise Tax	2-02-01-010-11	0.00	0.00
Due to BIR-Creditable tax on Service - 6%	2-02-01-010-12	0.00	0.00
Due to BIR-Creditable tax on Goods 3%	2-02-01-010-13	0.00	0.00
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	0.00	13,756.54
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	0.00	156,451.58
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	0.00	5,594,666.00
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	0.00	1,438.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	0.00	385,777.34
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	0.00	63,759.41
Due to GSIS-GSIS Real Estate Loan	2-02-01-020-05	0.00	0.00
Due to GSIS-State Insurance	2-02-01-020-06	0.00	0.00
Due to GSIS-GSIS SOS	2-02-01-020-07	0.00	154,703.51
Due to GSIS-GSIS E CARD	2-02-01-020-08	0.00	500.00
Due to GSIS-GSIS Premiums/Loans - DSM	2-02-01-020-09	0.00	0.00
Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	0.00	9,316.81
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	0.00	999,002.11
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	0.00	4,916.65
Due to GSIS-Employees Compensation (EC) Insurance Premiums	2-02-01-020-13	0.00	40,700.00
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	0.00	265,713.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	0.00	219,131.82
Due to PhilHealth	2-02-01-040-01	0.00	945,554.47
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	0.00	271,763.69
Due to Other NGAs - K - AGRINET	2-02-01-050-01	0.00	1,562,694.08
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	0.00	61,358.37
Due to Other NGAs	2-02-01-050-03	0.00	226,980,246.29
Due to Other NGAs - Procurement Modality - Municipality of Tolosa	2-02-01-050-04	0.00	312,579.67
Due to Other NGAs - Procurement Modality - Quezon City Government	2-02-01-050-05	0.00	2,334,448.02
Due to Other NGAs - Procurement Modality - Municipal Government of Dolores Quezon	2-02-01-050-06	0.00	1,556,350.00
Due to Other NGAs - Procurement Modality - City Government of Tagum	2-02-01-050-07	0.00	944,860.00
Due to Other NGAs - Procurement Modality - City Government of Alaminos	2-02-01-050-08	0.00	753,314.00
Due to Other NGAs - Procurement Modality - Municipality of Bauang	2-02-01-050-09	0.00	603,477.50
Due to Other NGAs - Procurement Modality - Ubay Municipality	2-02-01-050-10	0.00	2,100,000.00
Due to Other NGAs - Procurement Modality - Municipality of Sta. Cruz, Laguna	2-02-01-050-11	0.00	800,000.00
Due to Other NGAs - Procurement Modality - Municipality of Sta. Maria, Laguna	2-02-01-050-12	0.00	8,400,000.00
Due to Other NGAs - Procurement Modality - Asia Pacific College of Business and Arts Inc.	2-02-01-050-13	0.00	844,410.00
Due to Other NGAs - Procurement Modality - Municipality of Guiguinto	2-02-01-050-14	0.00	840,000.00

Due to Other NGAs - Procurement Modality - Municipality of San Carlos City, Negros Occidental	2-02-01-050-15	0.00	2,016,375.00
Due to Other NGAs - Procurement Modality - San Fernando Municipality Romblon	2-02-01-050-16	0.00	4,828,575.00
Due to Other NGAs - Procurement Modality - Silliman University	2-02-01-050-17	0.00	9,602,500.00
Due to Other NGAs - Procurement Modality - Sandiwaan Center for Learning, Inc.	2-02-01-050-18	0.00	8,352,500.00
Due to Other NGAs - Procurement Modality - Work of Mary or Folocare Movement for Men, Inc.	2-02-01-050-19	0.00	400,000.00
Due to Other NGAs - Procurement Modality - Defending Family Values Foundation, Inc.	2-02-01-050-20	0.00	2,800,000.00
Due to Other NGAs - Procurement Modality - Dual Tech Training Center Foundation, Inc.	2-02-01-050-21	0.00	7,140,000.00
Due to Other NGAs - Procurement Modality - Community of Learners Foundation, Inc.	2-02-01-050-22	0.00	7,077,241.95
Due to Other NGAs - Procurement Modality - Tuloy Foundation, Inc.	2-02-01-050-23	0.00	4,390,054.50
Due to SSS-Life and Retirement Premium	2-02-01-110-01	0.00	14,225.00
Due to Central/Home/Head Office	2-03-01-060-01	0.00	0.00
Trust Liabilities	2-04-01-010-01	0.00	6,685,188.17
Guaranty/Security Deposits Payable	2-04-01-040-01	0.00	5,430,166.19
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	0.00	1,474,332.20
Customers' Deposits Payable-Space Rental	2-04-01-050-02	0.00	3,879,199.76
Output Tax-2002 and below	2-05-01-030-01	0.00	0.00
Output Tax-2003 onwards	2-05-01-030-02	0.00	10,302,539.88
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	0.00	3,127,354.25
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	0.00	5,388,277.37
Other Deferred Credits - 15% Breakages	2-05-01-990-01	0.00	5,728,485.34
Other Deferred Credits-Contingent Surplus	2-05-01-990-02	0.00	0.00
Unearned Income-Investment Property	2-05-02-010-01	0.00	0.00
Other Unearned Revenue from contracted projects	2-05-02-990-01	0.00	201,730,894.51
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	0.00	7,156,424.28
Other Unearned Revenue from New Training Building (NTB) - Tagaytay	2-05-02-990-03	0.00	200,821,884.98
Leave Benefits Payable	2-06-01-020-01	0.00	107,580,153.74
Leave Benefits Payable (DSM)	2-06-01-020-02	0.00	0.00
Undistributed Collections	2-99-99-040-01	0.00	19,379,466.68
Other Payables-DPMPC	2-99-99-990-01	0.00	89,012.19
Other Payables-DAP/EMPC	2-99-99-990-02	0.00	177,053.10
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	0.00	5,456,448.61
Other Payables-Service Charge (Pasig)	2-99-99-990-04	0.00	452,656.70
Other Payables	2-99-99-990-05	0.00	6,968,759.07
Other Payables - LBP Salary Loan	2-99-99-990-06	0.00	10,752.32
Government Equity	3-01-01-020-01	0.00	47,500,000.00
Contributed Capital	3-01-01-030-01	0.00	160,488,578.05
Revenue/Income and Expense Summary	3-03-01-020-01	0.00	0.00

Accumulated Surplus/(Deficit)	3-07-01-010-01	0.00	498,683,909.49
Fines and Penalties	4-02-01-140-01	0.00	0.00
Consultancy Fees	4-02-01-180-01	0.00	68,325,643.09
Participation Fees	4-02-01-190-01	0.00	0.00
Research Fees	4-02-01-200-01	0.00	0.00
Cancellation Fees	4-02-01-220-01	0.00	0.00
Other Service Income	4-02-01-990-01	0.00	0.00
School Fees	4-02-02-010-01	0.00	0.00
Seminar/Training Fees	4-02-02-040-01	0.00	0.00
Rent/Lease Income - Tenant - Pasig	4-02-02-050-01	0.00	118,121.10
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	0.00	1,420,262.31
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	0.00	49,557.14
Landing & Parking Fees - Pasig	4-02-02-120-01	0.00	0.00
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	0.00	8,472,638.69
Income from Cafeteria-Pasig	4-02-02-130-02	0.00	957,400.56
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	0.00	7,960,370.28
Income from Printing and Publication - Pasig	4-02-02-150-01	0.00	0.00
Interest Income - Current - Savings	4-02-02-210-01	0.00	5,771,077.02
Interest Income - Stocks and Bonds	4-02-02-210-02	0.00	2,061,128.19
Management Fees	4-02-02-340-01	0.00	0.00
Construction Revenue	4-02-02-390-01	0.00	0.00
Other Business Income -Miscellaneous Income -Pasig	4-02-02-990-01	0.00	129,617.82
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	0.00	265,234.30
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	0.00	16,575.00
Other Business Income - Press Charges -Pasig	4-02-02-990-04	0.00	15,691.67
Other Business Income	4-02-02-990-05	0.00	0.00
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	0.00	221,870,429.21
Assistance and Subsidy - GAA Rehab, Repair & Restoration - DAPCC & Restoration	4-03-01-010-02	0.00	0.00
Assistance and Subsidy - GAA Rehab, Repair - DAPCC	4-03-01-010-03	0.00	0.00
Assistance and Subsidy - Other National Government Agencies	4-03-01-020-01	0.00	0.00
Income from Grants and Donations in Cash	4-04-02-010-01	0.00	0.00
Gain on Foreign Exchange (FOREX)	4-05-01-010-01	0.00	206.78
Gain on Sale of Property, Plant and Equipment	4-05-01-030-01	0.00	0.00
Salaries and Wages-Regular	5-01-01-010-01	86,384,694.12	0.00
Salaries and Wages-Casual/Contractual	5-01-01-020-01	0.00	0.00
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	4,603,533.72	0.00
Representation Allowance (RA)	5-01-02-020-01	1,870,795.45	0.00
Transportation Allowance (TA)	5-01-02-030-01	1,641,545.46	0.00
Clothing/Uniform Allowance	5-01-02-040-01	2,262,000.00	0.00
Productivity Incentive Allowance	5-01-02-080-01	0.00	0.00
Honoraria -(Regular Employees)	5-01-02-100-01	0.00	0.00
Hazard Pay	5-01-02-110-01	0.00	0.00

Longevity Pay	5-01-02-120-01	15,000.00	0.00
Overtime and Night Pay	5-01-02-130-01	450,903.35	0.00
Year End Bonus	5-01-02-140-01	7,138,515.41	0.00
Cash Gift	5-01-02-150-01	953,340.96	0.00
Mid-Year Bonus	5-01-02-160-01	13,943,753.00	0.00
Other Bonuses and Allowances	5-01-02-990-01	953,340.96	0.00
Retirement and Life Insurance Premiums	5-01-03-010-01	10,366,630.71	0.00
Pag-IBIG Contributions	5-01-03-020-01	232,000.00	0.00
PHILHEALTH Contributions	5-01-03-030-01	1,311,793.63	0.00
Employees Compensation Insurance Premiums	5-01-03-040-01	230,600.00	0.00
Retirement Gratuity	5-01-04-020-01	0.00	0.00
Terminal Leave Benefits	5-01-04-030-01	10,320,729.96	0.00
Other Personnel Benefits	5-01-04-990-01	6,707,693.66	0.00
Travelling Expense (Local)	5-02-01-010-01	1,361,633.09	0.00
Travelling Expenses (Foreign)	5-02-01-020-01	0.00	0.00
Training Expenses	5-02-02-010-01	165,304.35	0.00
Scholarship Grants/Expenses	5-02-02-020-01	61,542.86	0.00
Office Supplies Expenses	5-02-03-010-01	2,834,336.55	0.00
Accountable Forms Expenses	5-02-03-020-01	0.00	0.00
Food Supplies Expenses	5-02-03-050-01	5,477,171.43	0.00
Drugs and Medicines Expenses	5-02-03-070-01	30,257.73	0.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	39,051.53	0.00
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,837,535.02	0.00
Textbooks and Instructional Materials Expenses	5-02-03-110-01	16,986.00	0.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	441,334.82	0.00
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	159,406.13	0.00
Other Supplies and Materials Expenses	5-02-03-990-01	1,735,950.43	0.00
Water Expenses	5-02-04-010-01	490,635.60	0.00
Electricity Expenses	5-02-04-020-01	5,518,569.05	0.00
Other Utility Expenses	5-02-04-990-01	203,452.52	0.00
Postage and Courier Services	5-02-05-010-01	210,069.67	0.00
Telephone Expenses	5-02-05-020-01	2,219,115.46	0.00
Internet Subscription Expenses	5-02-05-030-01	1,104,429.46	0.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	2,892.86	0.00
Awards/Rewards, Prizes and Indemnities	5-02-06-010-01	0.00	0.00
Survey, Research, Exploration and Development Expenses	5-02-07-010-01	0.00	0.00
Research, Exploration and Development Expenses	5-02-07-020-01	0.00	0.00
Confidential, Intelligence and Extraordinary Expenses	5-02-10-010-01	0.00	0.00
Extraordinary and Miscellaneous Expenses	5-02-10-030-01	92,994.52	0.00
Legal Services	5-02-11-010-01	202,247.19	0.00
Auditing Services	5-02-11-020-01	2,266,474.02	0.00
Consultancy Services	5-02-11-030-01	4,864,372.50	0.00
Consultancy Services (Non-Individual)	5-02-11-030-02	0.00	0.00

Other Professional Services	5-02-11-990-01	47,328,589.74	0.00
Environment/Sanitary Services	5-02-12-010-01	149,682.58	0.00
Janitorial Services	5-02-12-020-01	1,853,685.74	0.00
Security Services	5-02-12-030-01	3,244,620.15	0.00
Other General Services	5-02-12-990-01	2,353,978.48	0.00
Repairs and Maintenance - Investment Property	5-02-13-010-01	0.00	0.00
Repairs and Maintenance - Land Improvement	5-02-13-020-01	0.00	0.00
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-01	1,086,937.35	0.00
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	65,772.33	0.00
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	511,282.63	0.00
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	0.00	0.00
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	0.00	0.00
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	0.00	0.00
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	0.00	0.00
Taxes, Duties and Licenses	5-02-15-010-01	1,337,503.71	0.00
Fidelity Bond Premiums	5-02-15-020-01	14,625.00	0.00
Insurance Expenses	5-02-15-030-01	1,032,573.38	0.00
Labor and Wages	5-02-16-010-01	0.00	0.00
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	2,708.10	0.00
Printing and Publication Expenses	5-02-99-020-01	213,084.61	0.00
Representation Expenses	5-02-99-030-01	820,388.30	0.00
Transportation and Delivery Expenses	5-02-99-040-01	20,122.82	0.00
Rent/Lease Expenses	5-02-99-050-01	440,073.03	0.00
Membership Dues and Contributions to Organizations	5-02-99-060-01	27,624.22	0.00
Subscription Expenses	5-02-99-070-01	1,747,061.41	0.00
Donations	5-02-99-080-01	0.00	0.00
Litigation/Acquired Assets Expenses	5-02-99-090-01	0.00	0.00
Directors and Committee Members' Fees	5-02-99-120-01	0.00	0.00
Documentary Stamps Expenses	5-02-99-140-01	3,334.00	0.00
Legal Defense Expense	5-02-99-210-01	0.00	0.00
Other Maintenance and Operating Expenses	5-02-99-990-01	3,463,796.39	0.00
Interest Expenses	5-03-01-020-01	0.00	0.00
Bank Charges	5-03-01-040-01	12,475.87	0.00
Other Financial Charges	5-03-01-990-01	0.00	0.00
Depreciation-Investment Property	5-05-01-010-01	0.00	0.00
Depreciation-Buildings and Other Structures	5-05-01-040-01	3,739,239.63	0.00
Depreciation-Machinery and Equipment	5-05-01-050-01	5,637,615.55	0.00
Depreciation-Transportation Equipment	5-05-01-060-01	450,574.02	0.00
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	398,076.30	0.00
Depreciation-Leased Assets Improvements	5-05-01-090-01	0.00	0.00
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	21,399.96	0.00
Amortization - Computer Software	5-05-02-010-01	52,997.85	0.00

Impairment Loss - Loans and Receivables	5-05-03-020-01	0.00	0.00
Impairment Loss - Land	5-05-03-090-01	0.00	0.00
Impairment Loss - Other Land Improvements	5-05-03-090-02	0.00	0.00
Impairment Loss - Communication Networks	5-05-03-090-03	0.00	0.00
Impairment Loss - Buildings (Pasig)	5-05-03-090-04	0.00	0.00
Impairment Loss - Buildings (Tagaytay)	5-05-03-090-05	0.00	0.00
Impairment Loss - Office Equipment	5-05-03-090-06	0.00	0.00
Impairment Loss - Information and Communication Technology Equipment	5-05-03-090-07	0.00	0.00
Impairment Loss - Agricultural and Forest Equipment	5-05-03-090-08	0.00	0.00
Impairment Loss - Communication Equipment	5-05-03-090-09	0.00	0.00
Impairment Loss - Disaster Response and Rescue Equipment	5-05-03-090-10	0.00	0.00
Impairment Loss - Military, Police and Security Equipment	5-05-03-090-11	0.00	0.00
Impairment Loss - Medical Equipment	5-05-03-090-12	0.00	0.00
Impairment Loss - Sports Equipment	5-05-03-090-13	0.00	0.00
Impairment Loss - Kitchen Equipment	5-05-03-090-14	0.00	0.00
Impairment Loss - Electrical Equipment	5-05-03-090-15	0.00	0.00
Impairment Loss - Other Machinery & Equipment	5-05-03-090-16	0.00	0.00
Impairment Loss - Motor Vehicles	5-05-03-090-17	0.00	0.00
Impairment Loss - Furniture and Fixtures	5-05-03-090-18	0.00	0.00
Impairment Loss - Books	5-05-03-090-19	0.00	0.00
Impairment Loss - Works of Arts and Archeological Specimen	5-05-03-090-20	0.00	0.00
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	64.19	0.00
Loss on Sale of Investment Property	5-05-04-030-01	0.00	0.00
Loss on Sale of Property Plant And Equipment	5-05-04-040-01	0.00	0.00
Loss on Sale of Intangible Assets	5-05-04-070-01	0.00	0.00
Loss on Sale of Assets	5-05-04-080-01	0.00	0.00
Loss of Assets	5-05-04-090-01	0.00	0.00
Loss on Sale of Unserviceable Property	5-05-04-250-01	0.00	0.00
Other Losses	5-05-04-990-01	0.00	0.00
<b>Total ==&gt;</b>		<b>2,335,308,019.75</b>	<b>2,335,308,019.75</b>

Date Posted: 2022-07-08

Certified Correct by:

  
**JOYCELYN DC. YBAÑEZ**  
**Supervisor, Accounting Division**

Approved by:

  
**ANATALIA SD. BARAWIDAN**  
**Managing Director, Finance Dept.**