

Development Academy of the Philippines
Trial Balance
As of March 31, 2021

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	1,008,073.09	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	(4,014,405.23)	-
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	2,730,286.90	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	473,708.70	-
Cash In Bank - Local Currency, Current Account, UCPB-Pasig (101960001603)	1-01-02-020-06	-	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1092-48)DAP-NAFC	1-01-02-020-07	-	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	2,000,000.00	-
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	57,848,279.22	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,914.31	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	2,495,936.40	-
Cash In Bank - Local Currency, Savings Account UCPB-Pasig (101960001603)	1-01-02-030-05	-	-
Cash In Bank - Local Currency, Savings Account LBP (3401-0887-75)	1-01-02-030-06	-	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,191.81	-
Cash In Bank-Local Currency, HYSA, LBP Pasig (0671-0957-07)	1-01-02-030-08	-	-
Cash In Bank - Local Currency, OSD, DBP (0435-029857-130)	1-01-02-030-09	-	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	3,901,592.18	-
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	2,760,942.55	-
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	1,032,017.06	-
Cash in Bank, Local Currency - Savings Account UCPB (101950566208)	1-01-02-030-14	1,125,430.44	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	109,868,707.89	-
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	29,597,316.97	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0915-82)	1-01-02-030-18	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,486,950.90	-
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	258,631,527.25	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-78)	1-01-02-030-22	-	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,169,141.01	-
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	68,630,534.57	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	100,450,675.34	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	50,303,640.11	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	100,213,333.34	-
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	5,207.10	-
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	19,884,653.59	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	440,153.75	-
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	440,204.73	-
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	-	-
Investments in Bonds / Stocks	1-02-02-050-01	215,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	298,899.72
Accounts Receivable-Government	1-03-01-010-01	112,767,133.51	-
Accounts Receivable-Private	1-03-01-010-02	23,667,410.36	-
Accounts Receivable-DSM Clients	1-03-01-010-03	633,992.79	-
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	-	25,518,693.38
Interests Receivable - Stocks and Bonds	1-03-01-050-01	757,542.32	-
Allowance for Impairment-Interests Receivable - Stocks and Bonds	1-03-01-052-01	-	-
Due from National Government Agencies-National Treasury	1-03-03-010-01	-	-
Due from National Government Agencies	1-03-03-010-02	2,990,000.00	-
Due from Central Office/Home/Head Office	1-03-04-060-01	-	-
Due from Regional/Branch Office-DSM	1-03-04-070-01	-	-
Receivables-Disallowances/Charges	1-03-99-010-01	-	-
Receivables-Disallowances/Charges	1-03-99-010-02	-	-
Due from Officers and Employees	1-03-99-020-01	225,340.59	-
Allowance for Impairment-Due from Officers and Employees	1-03-99-022-01	-	-
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	-
Other Receivables-Resigned Employees	1-03-99-990-02	425,700.57	-
Other Receivables-Projects	1-03-99-990-03	75,539,484.86	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	-
Office Supplies Inventory-Pasig	1-04-04-010-01	669,985.45	-

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Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,215,615.67	-
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	18,839.82	-
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	1-04-04-050-01	-	-
Beverage Supplies Inventory-Pasig	1-04-04-050-02	-	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	572,733.91	-
Allowance for Impairment-Food Supplies Inventory	1-04-04-052-01	-	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	47,101.75	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	50,926.87	-
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	78,743.25	-
Other Supplies and Materials Inventory-Cafeteria (Pasig)	1-04-04-990-03	-	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	182,379.76	-
Other Supplies and Materials Inventory-Maintenance	1-04-04-990-05	-	-
Allowance for Impairment-Other Supplies and Materials Inventory	1-04-04-992-01	-	-
Semi-Expendable - Office Equipment	1-04-05-020-01	-	-
Semi-Expendable - Information and Communication Technology Equipment	1-04-05-030-01	-	-
Semi-Expendable - Medical Equipment	1-04-05-100-01	-	-
Semi-Expendable - Other Machinery and Equipment	1-04-05-990-01	-	-
Semi-Expendable Furniture and Fixtures	1-04-06-010-01	-	-
Semi-Expendable Books	1-04-06-020-01	-	-
Investment Property, Land	1-05-01-010-01	-	-
Accumulated Impairment Losses - Investment Property, Land	1-05-01-012-01	-	-
Investment Property, Building	1-05-01-020-01	-	-
Accumulated Depreciation-Investment Property, Buildings	1-05-01-021-01	-	-
Accumulated Impairment Losses - Investment Property, Buildings	1-05-01-022-01	-	-
Land	1-06-01-010-01	4,941,419.21	-
Accumulated Impairment Losses - Land	1-06-01-011-01	-	-
Other Land Improvements	1-06-02-990-01	-	-
Accumulated Depreciation - Other Land Improvements	1-06-02-991-01	-	-
Accumulated Impairment Losses - Other Land Improvements	1-06-02-992-01	-	-
Communication Networks	1-06-03-060-01	880,352.21	-
Accumulated Depreciation - Communication Networks	1-06-03-061-01	-	-
Accumulated Impairment Losses - Communication Networks	1-06-03-062-01	-	-
Buildings (Pasig)	1-06-04-010-01	132,288,696.88	-
Buildings-Tagaytay	1-06-04-010-02	89,777,377.35	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	96,686,905.16
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	68,181,386.12
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	35,383,605.20	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	10,269,043.39
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	-
Information and Communication Technology Equipment	1-06-05-030-01	38,865,232.42	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	14,987,552.49
Accumulated Impairment Losses - Information and Communication Technology Equipment	1-06-05-032-01	-	-
Agricultural and Forestry Equipment	1-06-05-040-01	-	-
Accumulated Depreciation- Agricultural and Forest Equipment	1-06-05-041-01	-	-
Accumulated Impairment Losses - Agricultural and Forest Equipment	1-06-05-042-01	-	-
Communication Equipment	1-06-05-070-01	195,700.86	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	57,492.87
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	977,359.62	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	128,079.90
Accumulated Impairment Losses - Medical Equipment	1-06-05-112-01	-	-
Sports Equipment	1-06-05-130-01	697,207.09	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	77,204.95
Accumulated Impairment Losses - Sports Equipment	1-06-05-132-01	-	-
Kitchen Equipment	1-06-05-160-01	2,500,698.57	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	227,737.87

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Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	-
Electrical Equipment	1-06-05-170-01	31,250.00	-
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	-	8,411.42
Accumulated Impairment Losses - Electrical Equipment	1-06-05-172-01	-	-
Other Machinery and Equipment	1-06-05-990-01	593,177.85	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	80,489.21
Accumulated Impairment Losses - Other Machinery & Equipment	1-06-05-992-01	-	-
Motor Vehicles	1-06-06-010-01	27,525,545.72	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	22,652,284.67
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	-	-
Furniture and Fixtures	1-06-07-010-01	17,083,924.65	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	10,077,366.49
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	-	-
Books	1-06-07-020-01	106,439.68	-
Accumulated Depreciation-Books	1-06-07-021-01	-	59,101.74
Accumulated Impairment Losses - Books	1-06-07-022-01	-	-
Works of Arts and Archeological Specimens	1-06-11-020-01	2,039,277.00	-
Accumulated Depreciation-Works of Arts and Archeological Specimen	1-06-11-021-01	-	-
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	23,559,896.63	-
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	644,240.18	-
Accumulated Amortization - Computer Software	1-08-01-021-01	-	227,588.20
Other Intangible Assets-Research and Development	1-08-01-990-01	-	-
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	3,433,001.68	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	376,494.80	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	18,143,731.94	-
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	-	-
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	396,000.00	-
Advances to Special Disbursing Officer (Myra Julia)	1-99-01-030-03	-	-
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	-	-
Advances to Officers and Employees	1-99-01-040-01	452,007.17	-
Advances to Contractors	1-99-02-010-01	129,239,871.94	-
Prepaid Rent	1-99-02-020-01	-	-
Prepaid Insurance	1-99-02-050-01	1,560,316.03	-
Input Tax	1-99-02-060-01	6,168,352.58	-
Creditable Input Tax	1-99-02-070-01	716,441.71	-
Other Prepayments	1-99-02-990-01	974,804.19	-
Guaranty Deposits	1-99-03-020-01	626,012.95	-
Other Assets-Unserviceable Property	1-99-99-990-01	-	-
Accounts Payable	2-01-01-010-01	-	12,816,910.30
Accounts Payable-Current	2-01-01-010-02	-	12,542,309.38
Accounts Payable-Vouchers	2-01-01-010-03	-	6,352,066.36
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	11,916,795.25
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	1,996,762.05
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	295,335.01
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	111,650.14
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	6,727.57
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	73,929.34
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	143,441.11
Due to BIR-VAT Payables	2-02-01-010-07	-	101,303.99
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	17,563.75
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	102,428.39
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	53,103.70
Due to BIR-Franchise Tax	2-02-01-010-11	-	-
Due to BIR-Creditable tax on Service - 6%	2-02-01-010-12	-	-
Due to BIR-Creditable tax on Goods 3%	2-02-01-010-13	-	-
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	1,774.34
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	-
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	5,254,929.59
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	238.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	-	830,415.30
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	67,559.41
Due to GSIS-GSIS Real Estate Loan	2-02-01-020-05	-	-
Due to GSIS-State Insurance	2-02-01-020-06	-	-
Due to GSIS-GSIS SOS	2-02-01-020-07	-	154,703.51
Due to GSIS-GSIS E CARD	2-02-01-020-08	-	1,700.00
Due to GSIS-GSIS Premiums/Loans - DSM	2-02-01-020-09	-	-

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Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	-	8,666.80
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	-	526,898.31
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	-	-
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	-	55,013.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	229,357.73
Due to PhilHealth	2-02-01-040-01	-	320,134.49
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	21,680.01
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,561,310.39
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,118.07
Due to Other NGAs	2-02-01-050-03	-	394,564,896.91
Due to SSS-Life and Retirement Premium	2-02-01-110-01	-	300.00
Due to Central/Home/Head Office	2-03-01-060-01	-	-
Trust Liabilities	2-04-01-010-01	-	6,692,123.91
Guaranty/Security Deposits Payable	2-04-01-040-01	-	4,774,747.02
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	1,006,070.25
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	4,129,836.84
Output Tax-2002 and below	2-05-01-030-01	-	-
Output Tax-2003 onwards	2-05-01-030-02	-	9,560,508.11
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	-	2,859,035.31
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	-	4,806,412.37
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	-	106,302,475.62
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	-	22,487,671.78
Other Unearned Revenue from New Training Building (NTB) - Tagaytay	2-05-02-990-03	-	200,821,884.98
Leave Benefits Payable	2-06-01-020-01	-	94,242,125.78
Leave Benefits Payable (DSM)	2-06-01-020-02	-	-
Undistributed Collections	2-99-99-040-01	-	1,420,059.85
Other Payables-DPMPC	2-99-99-990-01	-	8,152.66
Other Payables-DAP/EMPC	2-99-99-990-02	-	233,717.13
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	3,498,451.33
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	448,906.70
Other Payables	2-99-99-990-05	-	7,324,319.53
Other Payables - LBP Salary Loan	2-99-99-990-06	-	77,988.65
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	-	434,045,831.13
Fines and Penalties	4-02-01-140-01	-	-
Consultancy Fees	4-02-01-180-01	-	25,687,530.82
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 & Auxiliary Service - DAPCC	4-02-02-050-02	-	27,868.85
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	-	776,854.62
Income from Cafeteria-Pasig	4-02-02-130-02	-	426,945.63
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	1,110,758.19
Income from Printing and Publication - Pasig	4-02-02-150-01	-	-
Interest Income - Current - Savings	4-02-02-210-01	-	2,836,738.14
Interest Income - Stocks and Bonds	4-02-02-210-02	-	1,572,489.72
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	-	648,000.01
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	94,220.37
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	-	6,194.28
Other Business Income	4-02-02-990-05	-	-
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	68,552,962.33
Assistance and Subsidy - GAA Rehab, Repair & Restoration - DAPCC & Restoration	4-03-01-010-02	-	-
Assistance and Subsidy - GAA Rehab, Repair - DAPCC	4-03-01-010-03	-	-
Assistance and Subsidy - Other National Government Agencies	4-03-01-020-01	-	-
Income from Grants and Donations in Cash	4-04-02-010-01	-	-
Gain on Foreign Exchange (FOREX)	4-05-01-010-01	-	10.78
Gain on Sale of Property, Plant and Equipment	4-05-01-030-01	-	-
Salaries and Wages-Regular	5-01-01-010-01	43,614,401.50	-
Salaries and Wages-Casual/Contractual	5-01-01-020-01	-	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	2,388,000.00	-

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Account Title	Code	Ending	
		Dr	Cr
Representation Allowance (RA)	5-01-02-020-01	1,098,000.00	-
Transportation Allowance (TA)	5-01-02-030-01	890,262.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,346,000.00	-
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	45,000.00	-
Overtime and Night Pay	5-01-02-130-01	178,490.84	-
Year End Bonus	5-01-02-140-01	3,615,212.84	-
Cash Gift	5-01-02-150-01	495,837.30	-
Mid-Year Bonus	5-01-02-160-01	3,615,212.84	-
Other Bonuses and Allowances	5-01-02-990-01	1,487,500.00	-
Retirement and Life Insurance Premiums	5-01-03-010-01	5,205,919.38	-
Pag-IBIG Contributions	5-01-03-020-01	119,200.00	-
PHILHEALTH Contributions	5-01-03-030-01	576,778.84	-
Employees Compensation Insurance Premiums	5-01-03-040-01	119,197.00	-
Retirement Gratuity	5-01-04-020-01	-	-
Terminal Leave Benefits	5-01-04-030-01	5,185,169.62	-
Other Personnel Benefits	5-01-04-990-01	3,413,816.01	-
Travelling Expense (Local)	5-02-01-010-01	293,486.93	-
Travelling Expenses (Foreign)	5-02-01-020-01	-	-
Training Expenses	5-02-02-010-01	56,395.72	-
Scholarship Grants/Expenses	5-02-02-020-01	12,200.00	-
Office Supplies Expenses	5-02-03-010-01	551,721.73	-
Accountable Forms Expenses	5-02-03-020-01	-	-
Food Supplies Expenses	5-02-03-050-01	870,205.93	-
Drugs and Medicines Expenses	5-02-03-070-01	1,519.01	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	3,574.55	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	437,003.90	-
Textbooks and Instructional Materials Expenses	5-02-03-110-01	-	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	234,481.05	-
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	20,449.92	-
Other Supplies and Materials Expenses	5-02-03-990-01	123,715.25	-
Water Expenses	5-02-04-010-01	101,499.45	-
Electricity Expenses	5-02-04-020-01	1,489,782.95	-
Other Utility Expenses	5-02-04-990-01	19,419.65	-
Postage and Courier Services	5-02-05-010-01	46,853.04	-
Telephone Expenses	5-02-05-020-01	548,671.61	-
Internet Subscription Expenses	5-02-05-030-01	320,558.03	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	64,750.00	-
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	4,165.18	-
Legal Services	5-02-11-010-01	-	-
Auditing Services	5-02-11-020-01	1,073,482.50	-
Consultancy Services	5-02-11-030-01	50,000.00	-
Consultancy Services (Non-Individual)	5-02-11-030-02	-	-
Other Professional Services	5-02-11-990-01	12,196,937.97	-
Environment/Sanitary Services	5-02-12-010-01	135,922.72	-
Janitorial Services	5-02-12-020-01	620,140.05	-
Security Services	5-02-12-030-01	1,941,658.32	-
Other General Services	5-02-12-990-01	907,587.54	-
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	853,053.74	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	7,053.57	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	256,092.57	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	-	-
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	-	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	480.58	-
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	-	-
Taxes, Duties and Licenses	5-02-15-010-01	283,285.37	-
Fidelity Bond Premiums	5-02-15-020-01	44,501.25	-
Insurance Expenses	5-02-15-030-01	571,070.01	-
Labor and Wages	5-02-16-010-01	-	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	-	-
Printing and Publication Expenses	5-02-99-020-01	26,469.64	-
Representation Expenses	5-02-99-030-01	12,773.91	-
Transportation and Delivery Expenses	5-02-99-040-01	3,707.28	-
Rent/Lease Expenses	5-02-99-050-01	77,783.87	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	42,672.36	-
Subscription Expenses	5-02-99-070-01	596,200.72	-

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Account Title	Code	Ending	
		Dr	Cr
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	-	-
Legal Defense Expense	5-02-99-210-01	-	-
Other Maintenance and Operating Expenses	5-02-99-990-01	126,607.23	-
Interest Expenses	5-03-01-020-01	-	-
Bank Charges	5-03-01-040-01	16,621.86	-
Other Financial Charges	5-03-01-990-01	-	-
Depreciation-Investment Property	5-05-01-010-01	-	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	1,946,094.81	-
Depreciation-Machinery and Equipment	5-05-01-050-01	1,823,121.78	-
Depreciation-Transportation Equipment	5-05-01-060-01	476,116.08	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	261,784.80	-
Depreciation-Leased Assets Improvements	5-05-01-090-01	-	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	8,456.63	-
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	236,978.59	-
Impairment Loss - Information and Communication Technology Equipment	5-05-03-090-07	453,131.22	-
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	32,835.00	-
Impairment Loss - Electrical Equipment	5-05-03-090-15	-	-
Impairment Loss - Other Machinery & Equipment	5-05-03-090-16	35,189.08	-
Impairment Loss - Motor Vehicles	5-05-03-090-17	-	-
Impairment Loss - Furniture and Fixtures	5-05-03-090-18	8,339.82	-
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	56.56	-
Loss on Sale of Investment Property	5-05-04-030-01	-	-
Loss on Sale of Property Plant And Equipment	5-05-04-040-01	-	-
Loss on Sale of Intangible Assets	5-05-04-070-01	-	-
Loss on Sale of Assets	5-05-04-080-01	-	-
Loss of Assets	5-05-04-090-01	-	-
Loss on Sale of Unserviceable Property	5-05-04-250-01	-	-
Other Losses	5-05-04-990-01	-	-
Total ==>		1,920,354,279.45	1,920,354,279.45

Date Posted: 2021-06-22

Certified Correct by:



JULIETA R. PADILLA
Financial Analyst, Accounting Division

Approved by:



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Managing Director, Finance Dept.