



Development Academy of the Philippines
Trial Balance
As of June 30, 2021

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	988,073.09	0.00
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	-6,602,887.63	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	2,730,562.96	0.00
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	473,756.60	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	12,485,592.93	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	26,953,697.40	0.00
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,914.31	0.00
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	3,564,454.85	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	4,096,354.27	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	3,101,539.41	0.00
Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	1,040,364.92	0.00
Cash in Bank, Local Currency - Savings Account UCPB (101950566208)	1-01-02-030-14	1,125,658.02	0.00
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	110,201,976.31	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	29,669,527.23	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	10,511,322.74	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	259,174,653.46	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	20,239,233.53	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	68,755,442.15	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	100,758,960.25	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	50,387,479.51	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	50,427,121.79	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	170,000,000.00	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	5,207.10	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	21,584,227.92	0.00
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	440,209.09	0.00
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	440,252.30	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	215,007,000.00	0.00
Discount on Investments in Bonds - Local	1-02-02-053-01	0.00	303,554.37
Accounts Receivable-Government	1-03-01-010-01	121,806,230.71	0.00
Accounts Receivable-Private	1-03-01-010-02	24,183,433.50	0.00
Accounts Receivable-DSM Clients	1-03-01-010-03	633,992.79	0.00
Allowance for Impairment-Accounts Receivable	1-03-01-012-01	0.00	25,518,693.38
Interests Receivable - Stocks and Bonds	1-03-01-050-01	757,542.32	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	154,079.72	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	464,469.74	0.00
Other Receivables-Projects	1-03-99-990-03	118,737,182.82	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	882,200.26	0.00
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,051,491.31	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	17,658.89	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	1-04-04-050-01	25,357.13	0.00
Beverage Supplies Inventory-Pasig	1-04-04-050-02	12,053.57	0.00
Food Supplies Inventory-Tagaytay	1-04-04-050-03	216,611.30	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	47,101.75	0.00
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	57,500.73	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	17,020.08	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	179,946.16	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	97,713,435.88
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	0.00	69,100,950.21
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	36,760,671.15	0.00
Accumulated Depreciation-Office Equipment	1-06-05-021-01	0.00	10,922,727.04
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	0.00	0.00
Information and Communication Technology Equipment	1-06-05-030-01	43,506,050.70	0.00
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	0.00	16,246,732.37
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	196,785.72	0.00
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	0.00	59,803.05
Accumulated Impairment Losses - Communication Equipment	1-06-05-072-01	0.00	0.00
Disaster Response and Rescue Equipment	1-06-05-090-01	0.00	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	977,359.62	0.00
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	0.00	149,772.18
Accumulated Impairment Losses - Medical Equipment	1-06-05-112-01	0.00	0.00
Sports Equipment	1-06-05-130-01	697,207.09	0.00
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	0.00	86,766.58
Accumulated Impairment Losses - Sports Equipment	1-06-05-132-01	0.00	0.00
Kitchen Equipment	1-06-05-160-01	2,548,466.43	0.00
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	0.00	268,081.18
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	9,895.79
Accumulated Impairment Losses - Electrical Equipment	1-06-05-172-01	0.00	0.00
Other Machinery and Equipment	1-06-05-990-01	611,034.99	0.00

Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	0.00	88,317.29
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	23,128,400.75
Accumulated Impairment Losses - Motor Vehicles	1-06-06-012-01	0.00	0.00
Furniture and Fixtures	1-06-07-010-01	17,109,638.94	0.00
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	0.00	10,339,851.47
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	59,805.36
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	23,559,896.63	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	644,240.18	0.00
Accumulated Amortization - Computer Software	1-08-01-021-01	0.00	227,588.20
Other Intangible Assets-Research and Development	1-08-01-990-01	0.00	0.00
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	481,816.75	0.00
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	519,538.06	0.00
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	21,576,733.62	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	396,000.00	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	558,525.39	0.00
Advances to Contractors	1-99-02-010-01	129,130,371.94	0.00
Prepaid Rent	1-99-02-020-01	0.00	0.00
Prepaid Insurance	1-99-02-050-01	1,281,445.51	0.00
Input Tax	1-99-02-060-01	5,216,144.69	0.00
Creditable Input Tax	1-99-02-070-01	1,785,202.13	0.00
Other Prepayments	1-99-02-990-01	1,128,108.93	0.00
Guaranty Deposits	1-99-03-020-01	626,012.95	0.00
Other Assets-Unserviceable Property	1-99-99-990-01	0.00	0.00
Accounts Payable	2-01-01-010-01	0.00	10,333,290.09
Accounts Payable-Current	2-01-01-010-02	0.00	14,373,699.93
Accounts Payable-Vouchers	2-01-01-010-03	0.00	11,740,454.89
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	11,771,481.40
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	0.00	1,800,063.04
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	0.00	624,449.79
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	0.00	54,586.33
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	0.00	50,213.95
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	0.00	158,518.46
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	0.00	182,046.61
Due to BIR-VAT Payables	2-02-01-010-07	0.00	155,787.07
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	0.00	35,839.34
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	0.00	271.91
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	0.00	70,893.52
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	1,116.07
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	0.00	67,643.53
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	0.00	5,262,543.80
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	0.00	1,138.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	0.00	706,925.99
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	0.00	64,259.41
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	800.00
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	8,450.13
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	0.00	657,504.00
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	0.00	2,949.99
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	0.00	84,913.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	0.00	231,269.83
Due to PhilHealth	2-02-01-040-01	0.00	319,680.73
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	0.00	21,980.01
Due to Other NGAs - K - AGRINET	2-02-01-050-01	0.00	1,561,586.45
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	0.00	61,165.97
Due to Other NGAs	2-02-01-050-03	0.00	405,395,229.53
Due to SSS-Life and Retirement Premium	2-02-01-110-01	0.00	15,185.00
Due to Central/Home/Head Office	2-03-01-060-01	0.00	0.00
Trust Liabilities	2-04-01-010-01	0.00	6,639,813.17
Guaranty/Security Deposits Payable	2-04-01-040-01	0.00	4,774,747.02
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	0.00	1,532,539.13
Customers' Deposits Payable-Space Rental	2-04-01-050-02	0.00	3,858,519.65
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	10,244,498.27
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	0.00	3,052,990.31
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	0.00	5,000,367.37
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	174,362,428.44
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	0.00	22,487,671.78
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	97,649,607.19
Leave Benefits Payable (DSM)	2-06-01-020-02	0.00	0.00
Undistributed Collections	2-99-99-040-01	0.00	1,420,059.85
Other Payables-DPMPC	2-99-99-990-01	0.00	38,712.01
Other Payables-DAP/EMPC	2-99-99-990-02	0.00	223,323.93
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	0.00	3,148,060.55
Other Payables-Service Charge (Pasig)	2-99-99-990-04	0.00	448,906.70
Other Payables	2-99-99-990-05	0.00	7,361,452.53
Other Payables - LBP Salary Loan	2-99-99-990-06	0.00	67,899.15
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	433,331,823.14
Fines and Penalties	4-02-01-140-01	0.00	0.00
Consultancy Fees	4-02-01-180-01	0.00	62,512,429.15
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	345,493.26
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	0.00	27,868.85
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	0.00	0.00
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	874,196.66
Income from Cafeteria-Pasig	4-02-02-130-02	0.00	485,855.63
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	0.00	1,110,758.19
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	4,633,405.34
Interest Income - Stocks and Bonds	4-02-02-210-02	0.00	2,979,085.07
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	648,140.19
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	0.00	71,042.59
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	0.00	37,009.35
Other Business Income - Press Charges -Pasig	4-02-02-990-04	0.00	12,093.58
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	218,150,128.99
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	19.81
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	86,584,610.91	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	4,743,454.55	0.00
Representation Allowance (RA)	5-01-02-020-01	2,222,000.00	0.00
Transportation Allowance (TA)	5-01-02-030-01	1,852,741.00	0.00
Clothing/Uniform Allowance	5-01-02-040-01	2,346,000.00	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	70,000.00	0.00
Overtime and Night Pay	5-01-02-130-01	421,853.26	0.00
Year End Bonus	5-01-02-140-01	7,167,694.01	0.00
Cash Gift	5-01-02-150-01	983,757.87	0.00
Mid-Year Bonus	5-01-02-160-01	14,147,433.00	0.00
Other Bonuses and Allowances	5-01-02-990-01	2,951,250.00	0.00
Retirement and Life Insurance Premiums	5-01-03-010-01	10,349,307.51	0.00
Pag-IBIG Contributions	5-01-03-020-01	236,800.00	0.00
PHILHEALTH Contributions	5-01-03-030-01	1,146,289.09	0.00
Employees Compensation Insurance Premiums	5-01-03-040-01	236,997.00	0.00
Retirement Gratuity	5-01-04-020-01	0.00	0.00
Terminal Leave Benefits	5-01-04-030-01	10,280,365.47	0.00
Other Personnel Benefits	5-01-04-990-01	6,881,113.03	0.00
Travelling Expense (Local)	5-02-01-010-01	494,373.68	0.00
Travelling Expenses (Foreign)	5-02-01-020-01	0.00	0.00
Training Expenses	5-02-02-010-01	116,007.92	0.00

Scholarship Grants/Expenses	5-02-02-020-01	94,572.18	0.00
Office Supplies Expenses	5-02-03-010-01	1,336,577.77	0.00
Accountable Forms Expenses	5-02-03-020-01	0.00	0.00
Food Supplies Expenses	5-02-03-050-01	1,280,435.66	0.00
Drugs and Medicines Expenses	5-02-03-070-01	3,207.20	0.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	26,762.05	0.00
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,141,698.61	0.00
Textbooks and Instructional Materials Expenses	5-02-03-110-01	0.00	0.00
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	514,237.30	0.00
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	24,990.10	0.00
Other Supplies and Materials Expenses	5-02-03-990-01	422,867.70	0.00
Water Expenses	5-02-04-010-01	183,138.82	0.00
Electricity Expenses	5-02-04-020-01	3,880,080.90	0.00
Other Utility Expenses	5-02-04-990-01	78,321.15	0.00
Postage and Courier Services	5-02-05-010-01	119,658.15	0.00
Telephone Expenses	5-02-05-020-01	1,963,120.74	0.00
Internet Subscription Expenses	5-02-05-030-01	544,482.58	0.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	129,500.00	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	4,165.18	0.00
Legal Services	5-02-11-010-01	0.00	0.00
Auditing Services	5-02-11-020-01	2,146,965.00	0.00
Consultancy Services	5-02-11-030-01	1,526,488.75	0.00
Consultancy Services (Non-Individual)	5-02-11-030-02	0.00	0.00
Other Professional Services	5-02-11-990-01	31,734,358.28	0.00
Environment/Sanitary Services	5-02-12-010-01	332,224.69	0.00
Janitorial Services	5-02-12-020-01	1,131,346.65	0.00
Security Services	5-02-12-030-01	3,558,580.37	0.00
Other General Services	5-02-12-990-01	1,846,727.16	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	1,244,086.37	0.00
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	29,598.21	0.00
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	590,770.48	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	480.58	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	731,025.15	0.00
Fidelity Bond Premiums	5-02-15-020-01	60,251.25	0.00
Insurance Expenses	5-02-15-030-01	931,054.85	0.00
Labor and Wages	5-02-16-010-01	0.00	0.00
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	0.00	0.00
Printing and Publication Expenses	5-02-99-020-01	279,698.21	0.00
Representation Expenses	5-02-99-030-01	352,747.76	0.00
Transportation and Delivery Expenses	5-02-99-040-01	4,380.63	0.00
Rent/Lease Expenses	5-02-99-050-01	219,588.56	0.00
Membership Dues and Contributions to Organizations	5-02-99-060-01	55,846.68	0.00
Subscription Expenses	5-02-99-070-01	927,760.53	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	0.00	0.00

Legal Defense Expense	5-02-99-210-01	0.00	0.00
Other Maintenance and Operating Expenses	5-02-99-990-01	3,199,608.06	0.00
Interest Expenses	5-03-01-020-01	0.00	0.00
Bank Charges	5-03-01-040-01	29,413.25	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	3,892,189.62	0.00
Depreciation-Machinery and Equipment	5-05-01-050-01	3,808,807.85	0.00
Depreciation-Transportation Equipment	5-05-01-060-01	952,232.16	0.00
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	524,973.40	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	17,769.08	0.00
Amortization - Computer Software	5-05-02-010-01	0.00	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	236,978.59	0.00
Impairment Loss - Information and Communication Technology Equipment	5-05-03-090-07	453,131.22	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	32,835.00	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	35,189.08	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	8,339.82	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	56.56	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
Total ==>		2,202,691,975.19	2,202,691,975.19

Date Posted: 2021-07-09

Certified Correct by:


JULIETA R. PADILLA
 Financial Analyst, Accounting Division

Approved by:


ANATALIA S.D. BARAWIDAN
 Managing Director, Finance Dept.