

**development academy of the philippines**  
**Trial Balance**

As of September 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	813,073.09	0.00
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	-2,007,800.08	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	2,730,842.09	0.00
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	473,805.03	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	9,098,351.65	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	41,356,988.21	0.00
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,919.78	0.00
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	4,778,089.26	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	4,291,164.85	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	3,442,212.03	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	1,125,888.16	0.00

Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	110,536,255.64	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	29,738,776.89	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	10,535,493.93	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	259,718,920.24	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	20,274,652.19	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	68,880,577.05	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	50,934,929.13	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	50,555,577.74	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	170,000,000.00	0.00
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1040-72)	1-01-02-030-30	160,000,000.00	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	17,869,386.63	0.00
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	440,259.54	0.00
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	440,303.26	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	272,671.26
Accounts Receivable-Government	1-03-01-010-01	118,595,903.78	0.00
Accounts Receivable-Private	1-03-01-010-02	23,243,773.06	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	24,897,149.22
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	143,029.72	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	449,242.48	0.00
Other Receivables-Projects	1-03-99-990-03	78,426,456.02	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	872,824.74	0.00
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,062,976.94	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	16,984.08	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	6,489.45	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	170,763.01	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	47,101.75	0.00
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	56,834.23	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	4,484.49	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	98,708,567.36
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	0.00	69,968,607.18
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	37,448,616.68	0.00
Accumulated Depreciation-Office Equipment	1-06-05-021-01	0.00	11,600,091.99
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	0.00	0.00
Information and Communication Technology Equipment	1-06-05-030-01	46,037,867.36	0.00
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	0.00	17,647,423.65
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	61,028.35
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	1,048,788.19	0.00
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	0.00	172,595.40
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	96,328.21
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	289,547.98
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	11,380.16
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	96,573.29
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	23,353,687.76
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	10,595,066.87
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	60,508.98
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	30,228,734.33	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	1,129,061.61	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	1,200.00	0.00
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	761,437.16	0.00
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	178,093.73	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	0.00	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	445,712.11	0.00
Advances to Contractors	1-99-02-010-01	129,992,133.03	0.00
Prepaid Rent	1-99-02-020-01	0.00	0.00
Prepaid Insurance	1-99-02-050-01	1,046,054.06	0.00
Input Tax	1-99-02-060-01	5,167,482.87	0.00
Creditable Input Tax	1-99-02-070-01	1,779,330.68	0.00
Other Prepayments	1-99-02-990-01	987,457.32	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	16,287,084.77
Accounts Payable-Current	2-01-01-010-02	0.00	20,917,731.60
Accounts Payable-Vouchers	2-01-01-010-03	0.00	12,206,115.20
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	11,115,311.69
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	0.00	1,812,033.70
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	0.00	703,660.46
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	0.00	64,297.15
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	0.00	49,748.06
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	0.00	50,277.06
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	0.00	224,754.50
Due to BIR-VAT Payables	2-02-01-010-07	0.00	246,661.67
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	0.00	9,925.03
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	90,642.37
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	993.39
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	0.00	78,613.77
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	0.00	5,532,681.40
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	607,711.27
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	0.00	61,959.41
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	9,533.48

Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	0.00	825,856.99
Due to GSIS-Computer Loan (CL)	2-02-01-020-12	0.00	5,899.98
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	0.00	62,813.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	0.00	226,017.97
Due to PhilHealth	2-02-01-040-01	0.00	320,554.95
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	0.00	21,380.01
Due to Other NGAs - K - AGRINET	2-02-01-050-01	0.00	1,561,865.58
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	0.00	61,214.40
Due to Other NGAs	2-02-01-050-03	0.00	390,346,287.10
Due to SSS-Life and Retirement Premium	2-02-01-110-01	0.00	11,510.00
Due to Central/Home/Head Office	2-03-01-060-01	0.00	0.00
Trust Liabilities	2-04-01-010-01	0.00	7,142,054.17
Guaranty/Security Deposits Payable	2-04-01-040-01	0.00	5,521,656.85
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	0.00	1,474,289.13
Customers' Deposits Payable-Space Rental	2-04-01-050-02	0.00	3,824,199.76
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	8,467,820.23
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	0.00	3,149,967.81
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	0.00	5,097,344.87
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	190,742,071.89
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	100,689,214.04
Leave Benefits Payable (DSM)	2-06-01-020-02	0.00	0.00
Undistributed Collections	2-99-99-040-01	0.00	1,270,059.85
Other Payables-DPMPC	2-99-99-990-01	0.00	24,175.68
Other Payables-DAP/EMPC	2-99-99-990-02	0.00	249,157.59
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	0.00	3,157,499.44
Other Payables-Service Charge (Pasig)	2-99-99-990-04	0.00	448,906.70
Other Payables	2-99-99-990-05	0.00	7,371,562.20
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	433,305,019.90
Fines and Penalties	4-02-01-140-01	0.00	0.00
Consultancy Fees	4-02-01-180-01	0.00	84,455,806.06
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	452,024.74
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	0.00	27,878.69
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	962,393.08
Income from Cafeteria-Pasig	4-02-02-130-02	0.00	633,018.28
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	0.00	1,116,856.02
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	6,196,850.62
Interest Income - Stocks and Bonds	4-02-02-210-02	0.00	3,820,260.93
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	1,133,006.93
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	0.00	511,133.61
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	0.00	49,336.13
Other Business Income - Press Charges -Pasig	4-02-02-990-04	0.00	15,862.59
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	324,792,025.83
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	130,526,854.20	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	7,138,608.83	0.00
Representation Allowance (RA)	5-01-02-020-01	3,337,500.00	0.00
Transportation Allowance (TA)	5-01-02-030-01	2,852,366.00	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	105,000.00	0.00
Overtime and Night Pay	5-01-02-130-01	666,573.11	0.00
Year End Bonus	5-01-02-140-01	10,736,363.01	0.00
Cash Gift	5-01-02-150-01	1,470,011.76	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	4,410,000.00	0.00
Retirement and Life Insurance Premiums	5-01-03-010-01	15,625,273.99	0.00
Pag-IBIG Contributions	5-01-03-020-01	356,800.00	0.00
PHILHEALTH Contributions	5-01-03-030-01	1,726,741.57	0.00
Employees Compensation Insurance Premiums	5-01-03-040-01	356,997.00	0.00



Retirement Gratuity	5-01-04-020-01	0.00	0.00
Terminal Leave Benefits	5-01-04-030-01	15,398,778.95	0.00
Other Personnel Benefits	5-01-04-990-01	10,317,074.26	0.00
Travelling Expense (Local)	5-02-01-010-01	748,207.25	0.00
Travelling Expenses (Foreign)	5-02-01-020-01	20,383.60	0.00
Training Expenses	5-02-02-010-01	161,245.16	0.00
Scholarship Grants/Expenses	5-02-02-020-01	453,553.04	0.00
Office Supplies Expenses	5-02-03-010-01	2,336,008.64	0.00
Accountable Forms Expenses	5-02-03-020-01	0.00	0.00
Food Supplies Expenses	5-02-03-050-01	1,557,322.20	0.00
Drugs and Medicines Expenses	5-02-03-070-01	3,873.70	0.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	27,162.05	0.00
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,980,543.49	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	845,223.78	0.00
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	97,249.86	0.00
Other Supplies and Materials Expenses	5-02-03-990-01	722,201.72	0.00
Water Expenses	5-02-04-010-01	244,753.64	0.00
Electricity Expenses	5-02-04-020-01	5,138,761.48	0.00
Other Utility Expenses	5-02-04-990-01	116,333.59	0.00
Postage and Courier Services	5-02-05-010-01	204,489.97	0.00
Telephone Expenses	5-02-05-020-01	3,344,822.89	0.00
Internet Subscription Expenses	5-02-05-030-01	1,767,635.69	0.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	194,250.00	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	10,447.10	0.00
Legal Services	5-02-11-010-01	0.00	0.00
Auditing Services	5-02-11-020-01	3,220,447.50	0.00
Consultancy Services	5-02-11-030-01	1,935,841.65	0.00
Consultancy Services (Non-Individual)	5-02-11-030-02	0.00	0.00
Other Professional Services	5-02-11-990-01	52,791,063.19	0.00
Environment/Sanitary Services	5-02-12-010-01	393,013.48	0.00
Janitorial Services	5-02-12-020-01	1,637,622.41	0.00
Security Services	5-02-12-030-01	5,283,314.10	0.00
Other General Services	5-02-12-990-01	2,756,556.56	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	1,705,402.27	0.00
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	41,209.82	0.00
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	794,431.91	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	1,007,226.59	0.00
Fidelity Bond Premiums	5-02-15-020-01	103,376.25	0.00
Insurance Expenses	5-02-15-030-01	1,211,689.83	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	288,669.64	0.00
Representation Expenses	5-02-99-030-01	636,231.12	0.00
Transportation and Delivery Expenses	5-02-99-040-01	5,079.43	0.00
Rent/Lease Expenses	5-02-99-050-01	360,891.63	0.00
Membership Dues and Contributions to Organizations	5-02-99-060-01	74,587.26	0.00
Subscription Expenses	5-02-99-070-01	1,393,078.46	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	8,028,814.10	0.00
Interest Expenses	5-03-01-020-01	0.00	0.00
Bank Charges	5-03-01-040-01	39,219.38	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	5,754,978.07	0.00
Depreciation-Machinery and Equipment	5-05-01-050-01	5,941,941.03	0.00
Depreciation-Transportation Equipment	5-05-01-060-01	1,177,519.17	0.00
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	780,892.42	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	27,509.45	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
<b>Total ==&gt;</b>		<b>2,355,351,649.65</b>	<b>2,355,351,649.65</b>

Date Posted: 2021-10-08

Certified Correct by:

*JW*  
**JULIETA R. PADILLA**  
 Financial Analyst, Accounting Division

Approved by:

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