



**Development academy of the philippines**  
**Trial Balance**  
 As of June 30, 2020

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	585,061.75	0.00
Cash In Bank-LC, CA, LBP-Psg (0672-1013-79)	1-01-02-020-01	-16,653,571.80	0.00
Cash In Bank-LC, CA, LBP-Psg (0672-1058-89)	1-01-02-020-02	0.00	0.00
Cash In Bank-LC, CA, LBP (0672-1070-16)-GSPDM	1-01-02-020-03	0.00	0.00
Cash In Bank-LC, CA, LBP-Psg (0672-1076-87)-K Agrinet	1-01-02-020-04	2,728,348.48	0.00
Cash In Bank-LC, CA LBP-Psg (0672-1085-51) - Aurora E. Village	1-01-02-020-05	472,938.86	0.00
Cash In Bank-LC, CA, UCPB-Psg (101960001603)	1-01-02-020-06	0.00	0.00
Cash In Bank-LC, CA, LBP-Psg (0672-1092-48)DAP-NAFC	1-01-02-020-07	0.00	0.00
CIB-LC, SA, PNB-Psg (388-7481000-13)	1-01-02-030-01	0.00	0.00
Cash In Bank-LC, SA, LBP-Psg (0671-0105-40)	1-01-02-030-02	107,164,339.46	0.00
Cash In Bank-LC, SA, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	24,830.20	0.00
Cash In Bank-LC, SA LBP-Psg (0671-0740-68)	1-01-02-030-04	8,554,200.02	0.00
Cash In Bank - Local Currency, Savings Account UCPB-Pasig (101960001603)	1-01-02-030-05	0.00	0.00
Cash In Bank-LC, SA LBP (3401-0887-75)	1-01-02-030-06	0.00	0.00
Cash In Bank-LC, SA LBP (0161-458-171)	1-01-02-030-07	10,185.23	0.00
Cash In Bank-LC, HYSA, LBP Pasig (0671-0957-07)	1-01-02-030-08	0.00	0.00
Cash In Bank -LC, OSD, DBP (0435-029857-130)	1-01-02-030-09	0.00	0.00
Cash In Bank-LC, SA, DBP (0435-029857-530)	1-01-02-030-10	3,314,538.44	0.00
Cash In Bank - LC, SSD, DBP (0485-029857-160)	1-01-02-030-11	0.00	0.00
Cash In Bank-LC, SA, DBP (0485-029857-530)	1-01-02-030-12	1,736,565.01	0.00
Cash In Bank - LC, HYSA, LBP Tagaytay (1501-1077-07)	1-01-02-030-13	1,022,693.50	0.00
Cash in Bank, LC - SA UCPB (101950566208)	1-01-02-030-14	6,121,767.15	0.00
Cash in Bank, LC, SSD - DBP (0485-029-857-160)	1-01-02-030-15	108,360,846.37	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-0942-20)	1-01-02-030-16	0.00	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	29,367,360.25	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-0915-82)	1-01-02-030-18	0.00	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,418,248.20	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-0998-93)	1-01-02-030-20	0.00	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	255,343,875.47	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-1007-78)	1-01-02-030-22	0.00	0.00
Cash in Bank - LC, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,022,733.34	0.00
Cash In Bank-FC, CA (2204-0343-90)	1-01-03-020-01	0.00	0.00
Cash In Bank-FC, SA, LBP Makati (2204-0240-25)	1-01-03-030-01	2,204,369.06	0.00
Cash In Bank-FC, SA, PNB (39-89105000-14)	1-01-03-030-02	0.00	0.00
Cash In Bank-FC, SA, DBP (0435-029857-531)	1-01-03-030-03	0.00	0.00
Cash In Bank-FC, SA LBP (0674-0026-45)	1-01-03-030-04	4,635,040.99	0.00
Cash In Bank-FC, SA, DBP (0485-029857-531)	1-01-03-030-05	464,563.12	0.00
Cash in Bank, FC - SA-UCPB (111950000940)	1-01-03-030-06	464,817.12	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-FC, 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	341,034.35
Accounts Receivable-Government	1-03-01-010-01	124,411,676.45	0.00
Accounts Receivable-Private	1-03-01-010-02	27,374,365.55	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	16,624,833.07
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	216,886.30	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	426,100.57	0.00
Other Receivables-Projects	1-03-99-990-03	203,899,246.13	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	835,422.14	0.00
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,012,959.50	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	20,695.57	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	0.00	0.00
Beverage Supplies Inventory-Pasig	1-04-04-050-02	0.00	0.00
Food Supplies Inventory-Tagaytay	1-04-04-050-03	909,173.66	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	28,649.56	0.00
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	25,195.81	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	167,500.95	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	620,217.68	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
Other Land Improvements	1-06-02-990-01	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
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	93,507,916.29
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	0.00	65,180,190.71
Office Equipment	1-06-05-020-01	34,636,559.33	0.00
Accumulated Depreciation-Office Equipment	1-06-05-021-01	0.00	9,516,187.24
Information and Communication Technology Equipment	1-06-05-030-01	36,374,505.04	0.00
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	0.00	15,432,243.33
Agricultural and Forestry Equipment	1-06-05-040-01	0.00	0.00
Accumulated Depreciation- Agricultural and Forestry Equipment	1-06-05-041-01	0.00	0.00
Communication Equipment	1-06-05-070-01	193,823.45	0.00
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	0.00	50,957.05
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
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
Medical Equipment	1-06-05-110-01	977,359.62	0.00
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	0.00	74,717.52
Sports Equipment	1-06-05-130-01	697,207.09	0.00
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	0.00	51,265.24
Kitchen Equipment	1-06-05-160-01	2,685,422.00	0.00
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	0.00	229,254.14
Electrical Equipment	1-06-05-170-01	31,250.00	0.00
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	0.00	3,958.32
Other Machinery and Equipment	1-06-05-990-01	1,492,914.34	0.00
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	0.00	124,191.24
Motor Vehicles	1-06-06-010-01	27,525,545.72	0.00
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	0.00	21,223,936.43
Furniture and Fixtures	1-06-07-010-01	17,181,537.13	0.00
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	0.00	9,021,854.83
Books	1-06-07-020-01	106,439.68	0.00
Accumulated Depreciation-Books	1-06-07-021-01	0.00	56,990.88
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
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	685,293.74	0.00
Other Intangible Assets-Research and Development	1-08-01-990-01	21,131.06	0.00
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	264,744.93	0.00
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	125,786.03	0.00
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	17,464,665.13	0.00
Deferred Tax Assets-Income Tax MCLIT	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	277,074.99	0.00
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	355.13	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	2,178,813.66	0.00
Advances to Officers and Employees	1-99-01-040-01	1,140,549.91	0.00
Advances to Contractors	1-99-02-010-01	4,457,454.02	0.00
Prepaid Rent	1-99-02-020-01	0.00	0.00
Prepaid Insurance	1-99-02-050-01	949,773.56	0.00
Input Tax	1-99-02-060-01	4,719,047.87	0.00
Creditable Input Tax	1-99-02-070-01	513,530.29	0.00
Other Prepayments	1-99-02-990-01	885,963.20	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	6,903,218.10
Accounts Payable-Current	2-01-01-010-02	0.00	17,275,024.98
Accounts Payable-Vouchers	2-01-01-010-03	0.00	10,440,997.68
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	8,623,912.55
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	0.00	2,962,169.91
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	0.00	530,668.59
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	0.00	20,004.14
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	0.00	46,930.40
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	0.00	12,096.82
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	0.00	53,631.77
Due to BIR-VAT Payables	2-02-01-010-07	0.00	-7,729.59
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	0.00	7,668.99
Due to BIR-Non-VAT on Goods & Services	2-02-01-010-09	0.00	151,257.82
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	0.00	14,315.64
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	0.00
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	0.00	5,304,968.53
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	0.00	84.40
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	0.00	152,667.29
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	0.00	51,658.13
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	157,953.56
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	3,250.05
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	0.00	56,666.46
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	0.00	299,444.95
Due to PhilHealth	2-02-01-040-01	0.00	305,229.38
Due to PhilHealth - NPP	2-02-01-040-02	0.00	63,600.00
Due to Other NGAs - K - AGRINET	2-02-01-050-01	0.00	1,560,330.97
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	0.00	60,948.23
Due to Other NGAs	2-02-01-050-03	0.00	413,765,774.40
Due to SSS-Life and Retirement Premium	2-02-01-110-01	0.00	12,360.00

Due to Central/Home/Head Office	2-03-01-060-01	0.00	0.00
Trust Liabilities	2-04-01-010-01	0.00	6,670,123.91
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	1,041,283.76
Customers' Deposits Payable-Space Rental	2-04-01-050-02	0.00	3,858,519.65
Output Tax-2002 & below	2-05-01-030-01	0.00	0.00
Output Tax-2003 onwards	2-05-01-030-02	0.00	11,346,733.35
Other Deferred Credits - 15% Breakages	2-05-01-990-01	0.00	5,729,584.52
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	65,004,805.43
Other Unearned Revenue from Penalty Charges	2-05-02-990-02	0.00	22,487,671.78
Leave Benefits Payable	2-06-01-020-01	0.00	85,962,530.69
Leave Benefits Payable (DSM)	2-06-01-020-02	0.00	0.00
Undistributed Collections	2-99-99-040-01	0.00	1,339,413.06
Other Payables-DPMPC	2-99-99-990-01	0.00	28,598.33
Other Payables-DAP/EMPC	2-99-99-990-02	0.00	447,228.99
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	0.00	8,034,732.58
Other Payables-Service Charge (Pasig)	2-99-99-990-04	0.00	1,158,608.78
Other Payables	2-99-99-990-05	0.00	8,148,004.78
Other Payables - LBP Salary Loan	2-99-99-990-06	0.00	16,133.59
Government Equity	3-01-01-020-01	0.00	47,500,000.00
Contributed Capital	3-01-01-030-01	0.00	161,897,941.05
Revenue/Income and Expense Summary	3-03-01-020-01	0.00	0.00
Accumulated Surplus/(Deficit)	3-07-01-010-01	0.00	359,348,161.54
Fines and Penalties	4-02-01-140-01	0.00	0.00
Consultancy Fees	4-02-01-180-01	0.00	69,676,504.47
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	226,042.44
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	0.00	26,372.98
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	0.00	710,625.36
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	1,515,837.66
Income from Cafeteria-Pasig	4-02-02-130-02	0.00	2,002,832.72
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	0.00	1,450,026.84
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	6,069,963.47
Interest Income - Stocks and Bonds	4-02-02-210-02	0.00	2,854,979.44
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	127,577.58
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	0.00	60,459.44
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -PasigT	4-02-02-990-03	0.00	7,866.96
Other Business Income - Press Charges -Pasig	4-02-02-990-04	0.00	23,623.44
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	191,757,676.05

Assistance and Subsidy - GAA Rehab, Repair & Restoration - DAPCC	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	0.00
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	89,882,639.79	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	4,889,659.63	0.00
Representation Allowance (RA)	5-01-02-020-01	1,835,000.00	0.00
Transportation Allowance (TA)	5-01-02-030-01	1,503,683.00	0.00
Clothing/Uniform Allowance	5-01-02-040-01	2,436,000.00	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	265,000.00	0.00
Overtime and Night Pay	5-01-02-130-01	267,919.25	0.00
Year End Bonus	5-01-02-140-01	7,499,895.42	0.00
Cash Gift	5-01-02-150-01	1,020,424.83	0.00
Mid-Year Bonus	5-01-02-160-01	14,965,531.00	0.00
Other Bonuses and Allowances	5-01-02-990-01	3,061,250.00	0.00
Retirement and Life Insurance Premiums	5-01-03-010-01	10,866,351.51	0.00
Pag-IBIG Contributions	5-01-03-020-01	244,450.00	0.00
PHILHEALTH Contributions	5-01-03-030-01	1,190,507.18	0.00
Employees Compensation Insurance Premiums	5-01-03-040-01	244,400.00	0.00
Retirement Gratuity	5-01-04-020-01	0.00	0.00
Terminal Leave Benefits	5-01-04-030-01	10,756,829.99	0.00
Other Personnel Benefits	5-01-04-990-01	6,975,096.38	0.00
Travelling Expense (Local)	5-02-01-010-01	791,613.40	0.00
Travelling Expenses (Foreign)	5-02-01-020-01	3,510,570.53	0.00
Training Expenses	5-02-02-010-01	45,819.29	0.00
Scholarship Grants/Expenses	5-02-02-020-01	93,440.99	0.00
Office Supplies Expenses	5-02-03-010-01	1,468,395.47	0.00
Accountable Forms Expenses	5-02-03-020-01	0.00	0.00
Food Supplies Expenses	5-02-03-050-01	2,427,235.35	0.00
Drugs and Medicines Expenses	5-02-03-070-01	1,957.06	0.00
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	103,826.16	0.00
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	680,681.56	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	289,860.43	0.00
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	205,492.15	0.00
Other Supplies and Materials Expenses	5-02-03-990-01	645,793.83	0.00
Water Expenses	5-02-04-010-01	193,913.99	0.00
Electricity Expenses	5-02-04-020-01	4,720,768.02	0.00
Other Utility Expenses	5-02-04-990-01	116,030.40	0.00
Postage and Courier Services	5-02-05-010-01	85,909.26	0.00
Telephone Expenses	5-02-05-020-01	726,361.81	0.00
Internet Subscription Expenses	5-02-05-030-01	294,357.13	0.00
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	0.00	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	8,363.43	0.00
Legal Services	5-02-11-010-01	0.00	0.00
Auditing Services	5-02-11-020-01	2,841,433.74	0.00
Consultancy Services	5-02-11-030-01	6,174,370.95	0.00
Consultancy Services (Non-Individual)	5-02-11-030-02	16,000.00	0.00
Other Professional Services	5-02-11-990-01	23,554,737.90	0.00
Environment/Sanitary Services	5-02-12-010-01	113,756.88	0.00
Janitorial Services	5-02-12-020-01	3,534,353.03	0.00
Security Services	5-02-12-030-01	3,906,305.04	0.00
Other General Services	5-02-12-990-01	2,368,163.55	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	956,058.74	0.00
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	513,324.40	0.00
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	251,437.03	0.00
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	2,866.07	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	94,918.12	0.00
Fidelity Bond Premiums	5-02-15-020-01	37,001.25	0.00
Insurance Expenses	5-02-15-030-01	456,085.24	0.00
Labor and Wages	5-02-16-010-01	70.00	0.00
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	3,908.63	0.00
Printing and Publication Expenses	5-02-99-020-01	22,038.53	0.00
Representation Expenses	5-02-99-030-01	2,056,588.70	0.00
Transportation and Delivery Expenses	5-02-99-040-01	30,151.99	0.00
Rent/Lease Expenses	5-02-99-050-01	207,243.25	0.00
Membership Dues and Contributions to Organizations	5-02-99-060-01	0.00	0.00
Subscription Expenses	5-02-99-070-01	425,609.84	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	3,180,616.05	0.00
Interest Expenses	5-03-01-020-01	0.00	0.00
Bank Charges	5-03-01-040-01	11,656.70	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	6,256,020.62	0.00
Depreciation-Machinery and Equipment	5-05-01-050-01	3,519,857.29	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	1,457,644.20	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	15,080.76	0.00
Amortization - Software	5-05-02-010-01	0.00	0.00
Impairment Loss - Loans and Receivables	5-05-03-020-01	0.00	0.00
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	0.00	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>1,772,001,409.31</b>	<b>1,772,001,409.31</b>

Date Posted: 2020-07-08

Certified Correct:

  
**IRMA M. MENDOZA**  
 Director, Accounting Div.

Approved by:

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