



Development Academy of the Philippines
Pre-Closing Trial Balance
As of December 31, 2020

Account Title	Code	Ending	
		Dr	Cr
Cash-Collecting Officers (Pasig)	1-01-01-010-01	35,649.05	-
Cash-Collecting Officers (Tagaytay)	1-01-01-010-02	60,000.00	-
Petty Cash	1-01-01-020-01	485,703.46	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	14,441,142.23	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,729,470.90	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	473,261.34	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	116,393,173.97	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,911.61	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	1,282,538.10	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,191.81	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	3,703,879.72	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	2,417,421.73	-
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	1,125,205.39	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	109,442,671.89	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	29,534,921.62	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,470,819.64	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	257,422,801.58	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,135,581.71	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-01-02-030-25	68,370,783.29	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	100,150,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	100,000,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	100,000,000.00	-
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 LBP (0674-0026-45)	1-01-03-030-04	20,008,949.07	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	440,059.24	-
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	440,157.23	-
Investments in Bonds / Stocks	1-02-02-050-01	215,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	315,139.44
Accounts Receivable-Government	1-03-01-010-01	117,717,513.98	-
Accounts Receivable-Private	1-03-01-010-02	26,269,984.26	-
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	-
Due from National Government Agencies	1-03-03-010-02	2,990,000.00	-
Due from Officers and Employees	1-03-99-020-01	249,705.57	-
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	-
Other Receivables-Resigned Employees	1-03-99-990-02	425,700.57	-
Office Supplies Inventory-Pasig	1-04-04-010-01	1,122,613.54	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,137,730.62	-
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	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	502,594.95	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	48,193.22	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	51,354.41	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	91,753.81	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	178,055.44	-
Land	1-06-01-010-01	4,941,419.21	-
Communication Networks	1-06-03-060-01	880,352.21	-
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	-	95,660,374.43
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	67,261,822.04
Office Equipment	1-06-05-020-01	34,941,730.19	-

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Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	9,629,666.62
Information and Communication Technology Equipment	1-06-05-030-01	38,327,971.80	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	13,867,115.61
Communication Equipment	1-06-05-070-01	196,785.72	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	57,352.42
Medical Equipment	1-06-05-110-01	977,359.62	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	106,387.62
Sports Equipment	1-06-05-130-01	697,207.09	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	68,558.38
Kitchen Equipment	1-06-05-160-01	2,427,967.32	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	195,993.90
Electrical Equipment	1-06-05-170-01	31,250.00	-
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	-	6,927.06
Other Machinery and Equipment	1-06-05-990-01	593,177.85	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	73,516.94
Motor Vehicles	1-06-06-010-01	27,525,545.72	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	22,176,168.59
Furniture and Fixtures	1-06-07-010-01	17,083,924.65	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	9,816,285.31
Books	1-06-07-020-01	106,439.68	-
Accumulated Depreciation-Books	1-06-07-021-01	-	58,398.12
Works of Arts and Archeological Specimens	1-06-11-020-01	2,039,277.00	-
Construction in Progress- Building and Other Structures	1-06-98-030-01	23,559,896.63	-
Computer Software	1-08-01-020-01	644,240.18	-
Accumulated Amortization - Computer Software	1-08-01-021-01	-	227,588.20
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	2,546,087.92	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	1,038,340.04	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	18,143,731.94	-
Advances to Officers and Employees	1-99-01-040-01	69,133.90	-
Advances to Contractors	1-99-02-010-01	128,551,480.03	-
Prepaid Insurance	1-99-02-050-01	1,324,174.46	-
Input Tax	1-99-02-060-01	6,619,311.48	-
Creditable Input Tax	1-99-02-070-01	567,765.69	-
Other Prepayments	1-99-02-990-01	1,533,587.50	-
Guaranty Deposits	1-99-03-020-01	626,012.95	-
Other Assets-Unserviceable Property	1-99-99-990-01	766,473.71	-
Accounts Payable	2-01-01-010-01	-	27,299,078.04
Accounts Payable-Vouchers	2-01-01-010-03	-	51,531,619.62
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	18,924,511.75
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	1,752,800.84
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	2,778,176.54
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	15,508.44
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	55,876.02
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	425,323.73
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	452,895.91
Due to BIR-VAT Payables	2-02-01-010-07	-	276,605.94
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	91,932.04
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	822,381.27
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	175,990.85
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	9,654.12
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	5,292,757.62
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	838.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	-	166,285.88

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Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	54,658.13
Due to GSIS-GSIS SOS	2-02-01-020-07	-	154,703.51
Due to GSIS-GSIS E CARD	2-02-01-020-08	-	800.00
Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	-	6,716.77
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	-	56,413.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	105,619.66
Due to PhilHealth	2-02-01-040-01	-	319,891.99
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	67,580.01
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,561,037.39
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,070.71
Due to Other NGAs	2-02-01-050-03	-	396,326,059.22
Trust Liabilities	2-04-01-010-01	-	6,645,123.91
Guaranty/Security Deposits Payable	2-04-01-040-01	-	4,774,747.02
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	595,670.25
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	3,858,519.65
Output Tax-2003 onwards	2-05-01-030-02	-	9,836,615.80
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 Unearned Revenue from contracted projects	2-05-02-990-01	-	111,678,905.17
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	-	191,250,000.00
Leave Benefits Payable	2-06-01-020-01	-	92,886,862.35
Undistributed Collections	2-99-99-040-01	-	1,708,245.50
Other Payables-DPMPC	2-99-99-990-01	-	70,548.93
Other Payables-DAP/EMPC	2-99-99-990-02	-	215,548.98
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	3,396,260.78
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	448,906.70
Other Payables	2-99-99-990-05	-	7,367,649.20
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
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	362,068,593.02
Consultancy Fees	4-02-01-180-01	-	118,450,552.64
Rent/Lease Income - Tenant - Pasig	4-02-02-050-01	-	452,084.90
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	-	53,036.90
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	-	746,590.17
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	-	2,373,376.10
Income from Cafeteria-Pasig	4-02-02-130-02	-	2,860,201.51
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	2,271,264.44
Interest Income - Current - Savings	4-02-02-210-01	-	10,222,335.45
Interest Income - Stocks and Bonds	4-02-02-210-02	-	6,767,156.39
Other Business Income -Miscellaneous Income -Pasig	4-02-02-990-01	-	621,877.99
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	175,656.89
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	-	47,201.76
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	30,478.32
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	449,844,462.44
Salaries and Wages-Regular	5-01-01-010-01	176,768,934.22	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	9,649,929.23	-
Representation Allowance (RA)	5-01-02-020-01	4,324,875.00	-
Transportation Allowance (TA)	5-01-02-030-01	3,652,562.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,436,000.00	-
Hazard Pay	5-01-02-110-01	331,500.00	-
Longevity Pay	5-01-02-120-01	330,000.00	-

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Account Title	Code	Ending	
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Overtime and Night Pay	5-01-02-130-01	796,418.55	-
Year End Bonus	5-01-02-140-01	14,801,824.45	-
Cash Gift	5-01-02-150-01	2,015,250.00	-
Mid-Year Bonus	5-01-02-160-01	14,974,167.00	-
Other Bonuses and Allowances	5-01-02-990-01	11,617,011.57	-
Retirement and Life Insurance Premiums	5-01-03-010-01	21,231,649.70	-
Pag-IBIG Contributions	5-01-03-020-01	483,037.49	-
PHILHEALTH Contributions	5-01-03-030-01	2,342,542.78	-
Employees Compensation Insurance Premiums	5-01-03-040-01	482,953.00	-
Terminal Leave Benefits	5-01-04-030-01	21,302,910.68	-
Other Personnel Benefits	5-01-04-990-01	13,848,993.84	-
Travelling Expense (Local)	5-02-01-010-01	2,535,561.24	-
Travelling Expenses (Foreign)	5-02-01-020-01	6,632,858.37	-
Training Expenses	5-02-02-010-01	120,558.95	-
Scholarship Grants/Expenses	5-02-02-020-01	105,240.99	-
Office Supplies Expenses	5-02-03-010-01	4,152,846.88	-
Food Supplies Expenses	5-02-03-050-01	4,620,939.16	-
Drugs and Medicines Expenses	5-02-03-070-01	18,992.97	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	164,337.61	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,927,967.45	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	1,060,382.77	-
Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses	5-02-03-220-01	468,159.01	-
Other Supplies and Materials Expenses	5-02-03-990-01	1,531,809.46	-
Water Expenses	5-02-04-010-01	387,817.86	-
Electricity Expenses	5-02-04-020-01	6,382,999.04	-
Other Utility Expenses	5-02-04-990-01	271,414.66	-
Postage and Courier Services	5-02-05-010-01	293,789.93	-
Telephone Expenses	5-02-05-020-01	4,717,279.62	-
Internet Subscription Expenses	5-02-05-030-01	2,395,513.39	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	255,964.85	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-01	88,844.36	-
Auditing Services	5-02-11-020-01	5,682,867.45	-
Consultancy Services	5-02-11-030-01	41,508,623.38	-
Consultancy Services (Non-Individual)	5-02-11-030-02	16,000.00	-
Other Professional Services	5-02-11-990-01	50,705,937.18	-
Environment/Sanitary Services	5-02-12-010-01	1,007,201.57	-
Janitorial Services	5-02-12-020-01	5,251,100.31	-
Security Services	5-02-12-030-01	5,772,500.61	-
Other General Services	5-02-12-990-01	4,601,930.13	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-01	4,403,749.84	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	741,459.23	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	984,752.39	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	2,866.07	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	19,915.63	-
Taxes, Duties and Licenses	5-02-15-010-01	1,967,171.91	-
Fidelity Bond Premiums	5-02-15-020-01	129,626.25	-
Insurance Expenses	5-02-15-030-01	915,794.46	-
Labor and Wages	5-02-16-010-01	70.00	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	31,196.54	-
Printing and Publication Expenses	5-02-99-020-01	257,656.36	-
Representation Expenses	5-02-99-030-01	9,689,711.13	-
Transportation and Delivery Expenses	5-02-99-040-01	48,468.18	-
Rent/Lease Expenses	5-02-99-050-01	923,756.72	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	33,094.97	-

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Subscription Expenses	5-02-99-070-01	1,211,215.11	-
Other Maintenance and Operating Expenses	5-02-99-990-01	16,384,409.13	-
Bank Charges	5-03-01-040-01	30,291.07	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	10,490,110.09	-
Depreciation-Machinery and Equipment	5-05-01-050-01	6,752,626.67	-
Depreciation-Transportation Equipment	5-05-01-060-01	1,904,464.32	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	2,445,540.31	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	29,234.79	-
Amortization - Computer Software	5-05-02-010-01	111,064.10	-
Impairment Loss - Loans and Receivables	5-05-03-020-01	8,874,170.73	-
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	563,693.61	-
Loss on Sale of Property Plant And Equipment	5-05-04-040-01	152,323.85	-
Total ==>		2,389,920,483.31	2,389,920,483.31

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Post-Closing Trial Balance
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Cash-Collecting Officers (Pasig)	1-01-01-010-01	35,649.05	-
Cash-Collecting Officers (Tagaytay)	1-01-01-010-02	60,000.00	-
Petty Cash	1-01-01-020-01	485,703.46	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	14,441,142.23	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,729,470.90	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	473,261.34	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	116,393,173.97	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	26,911.61	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	1,282,538.10	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,191.81	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	3,703,879.72	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	2,417,421.73	-
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	1,125,205.39	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	109,442,671.89	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	29,534,921.62	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37)	1-01-02-030-19	10,470,819.64	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	257,422,801.58	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,135,581.71	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-01-02-030-25	68,370,783.29	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1031-90)	1-01-02-030-26	100,150,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1032-97)	1-01-02-030-27	100,000,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1033-27)	1-01-02-030-28	100,000,000.00	-
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 LBP (0674-0026-45)	1-01-03-030-04	20,008,949.07	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	440,059.24	-
Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940)	1-01-03-030-06	440,157.23	-
Investments in Bonds / Stocks	1-02-02-050-01	215,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	315,139.44
Accounts Receivable-Government	1-03-01-010-01	117,717,513.98	-
Accounts Receivable-Private	1-03-01-010-02	26,269,984.26	-
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	-
Due from National Government Agencies	1-03-03-010-02	2,990,000.00	-
Due from Officers and Employees	1-03-99-020-01	249,705.57	-
Other Receivables-Accountable Officers	1-03-99-990-01	73,269.39	-
Other Receivables-Resigned Employees	1-03-99-990-02	425,700.57	-
Office Supplies Inventory-Pasig	1-04-04-010-01	1,122,613.54	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	1,137,730.62	-
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	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	502,594.95	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	48,193.22	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	51,354.41	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	91,753.81	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	178,055.44	-
Land	1-06-01-010-01	4,941,419.21	-
Communication Networks	1-06-03-060-01	880,352.21	-
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	-	95,660,374.43
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	67,261,822.04
Office Equipment	1-06-05-020-01	34,941,730.19	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	9,629,666.62
Information and Communication Technology Equipment	1-06-05-030-01	38,327,971.80	-

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Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	13,867,115.61
Communication Equipment	1-06-05-070-01	196,785.72	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	57,352.42
Medical Equipment	1-06-05-110-01	977,359.62	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	106,387.62
Sports Equipment	1-06-05-130-01	697,207.09	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	68,558.38
Kitchen Equipment	1-06-05-160-01	2,427,967.32	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	195,993.90
Electrical Equipment	1-06-05-170-01	31,250.00	-
Accumulated Depreciation - Electrical Equipment	1-06-05-171-01	-	6,927.06
Other Machinery and Equipment	1-06-05-990-01	593,177.85	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	73,516.94
Motor Vehicles	1-06-06-010-01	27,525,545.72	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	22,176,168.59
Furniture and Fixtures	1-06-07-010-01	17,083,924.65	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	9,816,285.31
Books	1-06-07-020-01	106,439.68	-
Accumulated Depreciation-Books	1-06-07-021-01	-	58,398.12
Works of Arts and Archeological Specimens	1-06-11-020-01	2,039,277.00	-
Construction in Progress- Building and Other Structures	1-06-98-030-01	23,559,896.63	-
Computer Software	1-08-01-020-01	644,240.18	-
Accumulated Amortization - Computer Software	1-08-01-021-01	-	227,588.20
Deferred Tax Assets-Tax Withheld for Corporate	1-12-01-010-01	2,546,087.92	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	1,038,340.04	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	18,143,731.94	-
Advances to Officers and Employees	1-99-01-040-01	69,133.90	-
Advances to Contractors	1-99-02-010-01	128,551,480.03	-
Prepaid Insurance	1-99-02-050-01	1,324,174.46	-
Input Tax	1-99-02-060-01	6,619,311.48	-
Creditable Input Tax	1-99-02-070-01	567,765.69	-
Other Prepayments	1-99-02-990-01	1,533,587.50	-
Guaranty Deposits	1-99-03-020-01	626,012.95	-
Other Assets-Unserviceable Property	1-99-99-990-01	766,473.71	-
Accounts Payable	2-01-01-010-01	-	78,830,697.66
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	18,924,511.75
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	1,752,800.84
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	2,778,176.54
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	15,508.44
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	55,876.02
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	425,323.73
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	452,895.91
Due to BIR-VAT Payables	2-02-01-010-07	-	276,605.94
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	91,932.04
Due to BIR-Non-VAT on Goods & Services 3%	2-02-01-010-09	-	822,381.27
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	175,990.85
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	9,654.12
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	5,292,757.62
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	838.39
Due to GSIS-GSIS Salary Loan/Calamity Loan	2-02-01-020-03	-	166,285.88
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	54,658.13
Due to GSIS-GSIS SOS	2-02-01-020-07	-	154,703.51
Due to GSIS-GSIS E CARD	2-02-01-020-08	-	800.00
Due to GSIS-GSIS Educational Assistance Loan	2-02-01-020-10	-	6,716.77
Due to Pag-IBIG-PAG-IBIG Premiums	2-02-01-030-01	-	56,413.34

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		Dr	Cr
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	105,619.66
Due to PhilHealth	2-02-01-040-01	-	319,891.99
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	67,580.01
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,561,037.39
Due to NGAs-Aurora E. Village Project	2-02-01-050-02	-	61,070.71
Due to Other NGAs	2-02-01-050-03	-	396,326,059.22
Trust Liabilities	2-04-01-010-01	-	6,645,123.91
Guaranty/Security Deposits Payable	2-04-01-040-01	-	4,774,747.02
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	595,670.25
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	3,858,519.65
Output Tax-2003 onwards	2-05-01-030-02	-	9,836,615.80
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 Unearned Revenue from contracted projects	2-05-02-990-01	-	111,678,905.17
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	-	191,250,000.00
Leave Benefits Payable	2-06-01-020-01	-	92,886,862.35
Undistributed Collections	2-99-99-040-01	-	1,708,245.50
Other Payables-DFMPC	2-99-99-990-01	-	70,548.93
Other Payables-DAP/EMPC	2-99-99-990-02	-	215,548.98
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	3,396,260.78
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	448,906.70
Other Payables	2-99-99-990-05	-	7,367,649.20
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
Accumulated Surplus/(Deficit)	3-07-01-010-01	-	433,816,436.75
Total ==>		1,866,752,051.14	1,866,752,051.14