

Development Academy of the Philippines
Pre-Closing Trial Balance - (Unaudited)
For the Period Ending December 31, 2022

| Account Title | Code | Ending Balances | |
|---------------------------------------------------------------------------------------------|----------------|-----------------|----------------|
| | | Debit | Credit |
| Petty Cash | 1-01-01-020-01 | 1,095,767.96 | - |
| Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79) | 1-01-02-020-01 | 23,180,153.12 | - |
| Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet | 1-01-02-020-04 | 2,732,459.64 | - |
| Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village | 1-01-02-020-05 | 475,076.11 | - |
| Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA | 1-01-02-020-08 | 9,837,090.16 | - |
| Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40) | 1-01-02-030-02 | 58,511,040.98 | - |
| Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40) | 1-01-02-030-03 | 26,933.45 | - |
| Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68) | 1-01-02-030-04 | 20,611,687.62 | - |
| 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 | 5,268,874.93 | - |
| Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530) | 1-01-02-030-12 | 3,793,311.34 | - |
| Cash In Bank - Local Currency, HYSA, LBP Tagaytay (1501-1077-07) | 1-01-02-030-13 | 1,046,676.47 | - |
| Cash in Bank, Local Currency - Savings Account UCPB (101950566208) | 1-01-02-030-14 | 1,144,585.02 | - |
| Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160) | 1-01-02-030-15 | 162,571,009.01 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75) | 1-01-02-030-17 | 30,081,503.50 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0827-37) | 1-01-02-030-19 | 10,670,917.17 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60) | 1-01-02-030-21 | 264,815,947.01 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84) | 1-01-02-030-23 | 20,524,566.61 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24) | 1-01-02-030-25 | 70,090,218.79 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58) | 1-01-02-030-29 | 172,793,329.58 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04) | 1-01-02-030-31 | 40,467,119.53 | - |
| Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1051-84) | 1-01-02-030-32 | 200,859,444.45 | - |
| Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45) | 1-01-03-030-04 | 15,980,872.06 | - |
| Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531) | 1-01-03-030-05 | 514,509.84 | - |
| Cash in Bank, Foreign Currency - Savings Account, UCPB (111950000940) | 1-01-03-030-06 | 514,397.60 | - |
| Investments in Bonds / Stocks | 1-02-02-050-01 | 150,007,000.00 | - |
| Discount on Investments in Bonds - Local | 1-02-02-053-01 | - | 208,863.34 |
| Accounts Receivable-Government | 1-03-01-010-01 | 148,373,412.95 | - |
| Accounts Receivable-Private | 1-03-01-010-02 | 24,535,262.89 | - |
| Accounts Receivable-DSM Clients | 1-03-01-010-03 | 12,448.63 | - |
| Allowance for Impairment-Accounts Receivable | 1-03-01-012-01 | - | 85,402,345.67 |
| Interests Receivable - Stocks and Bonds | 1-03-01-050-01 | 301,447.23 | - |
| Due from National Government Agencies | 1-03-03-010-02 | 2,990,000.00 | - |
| Due from Officers and Employees | 1-03-99-020-01 | 265,513.73 | - |
| Allowance for Impairment-Due from Officers and Employees | 1-03-99-022-01 | - | 23,219.44 |
| Other Receivables-Accountable Officers | 1-03-99-990-01 | 73,269.39 | - |
| Other Receivables-Resigned Employees | 1-03-99-990-02 | 451,491.99 | - |
| Allowance for Impairment-Other Receivables | 1-03-99-992-01 | - | 349,518.53 |
| Office Supplies Inventory-Pasig | 1-04-04-010-01 | 1,458,004.45 | - |
| Office Supplies Inventory-Tagaytay | 1-04-04-010-02 | 948,422.99 | - |
| Accountable Forms, Plates and Stickers Inventory-DSM | 1-04-04-020-03 | 10,968.99 | - |
| Food Supplies Inventory - Pasig | 1-04-04-050-01 | 54,789.06 | - |
| Food Supplies Inventory-Tagaytay | 1-04-04-050-03 | 27,072.87 | - |
| Medical, Dental and Laboratory Supplies Inventory-Pasig | 1-04-04-070-01 | 96,713.48 | - |
| Medical, Dental and Laboratory Supplies Inventory-Tagaytay | 1-04-04-070-02 | 89,441.69 | - |
| Other Supplies and Materials Inventory-Cafeteria (Tagaytay) | 1-04-04-990-02 | 42,537.23 | - |
| Other Supplies and Materials Inventory-In Transit | 1-04-04-990-04 | 50,698.61 | - |
| Land | 1-06-01-010-01 | 4,941,419.21 | - |
| Communication Networks | 1-06-03-060-01 | 974,995.07 | - |
| Buildings (Pasig) | 1-06-04-010-01 | 139,679,887.95 | - |
| Buildings (Tagaytay) | 1-06-04-010-02 | 101,375,438.91 | - |
| Accumulated Depreciation-Buildings (Pasig) | 1-06-04-011-01 | - | 103,842,183.43 |
| Accumulated Depreciation-Buildings(Tagaytay) | 1-06-04-011-02 | - | 74,179,058.69 |
| Office Equipment | 1-06-05-020-01 | 26,573,502.89 | - |
| Accumulated Depreciation-Office Equipment | 1-06-05-021-01 | - | 10,743,835.17 |
| Information and Communication Technology Equipment | 1-06-05-030-01 | 41,204,187.35 | - |
| Accumulated Depreciation-Information and Communication Technology Equipment | 1-06-05-031-01 | - | 10,398,704.24 |

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| | | Debit | Credit |
| Communication Equipment | 1-06-05-070-01 | 80,000.00 | - |
| Accumulated Depreciation-Communication Equipment | 1-06-05-071-01 | - | 72,000.00 |
| Medical Equipment | 1-06-05-110-01 | 862,692.08 | - |
| Accumulated Depreciation-Medical Equipment | 1-06-05-111-01 | - | 230,240.21 |
| Sports Equipment | 1-06-05-130-01 | 601,772.32 | - |
| Accumulated Depreciation-Sports Equipment | 1-06-05-131-01 | - | 532,000.97 |
| Kitchen Equipment | 1-06-05-160-01 | 1,059,973.48 | - |
| Accumulated Depreciation - Kitchen Equipment | 1-06-05-161-01 | - | 642,921.31 |
| Other Machinery and Equipment | 1-06-05-990-01 | 249,553.57 | - |
| Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory) | 1-06-05-991-01 | - | 41,842.98 |
| Motor Vehicles | 1-06-06-010-01 | 34,150,553.33 | - |
| Accumulated Depreciation-Motor Vehicles | 1-06-06-011-01 | - | 24,925,353.54 |
| Furniture and Fixtures | 1-06-07-010-01 | 844,205.93 | - |
| Accumulated Depreciation-Furniture and Fixtures | 1-06-07-011-01 | - | 561,402.19 |
| 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 | 34,575,330.47 | - |
| Computer Software | 1-08-01-020-01 | 1,129,061.61 | - |
| Accumulated Amortization - Computer Software | 1-08-01-021-01 | - | 579,002.16 |
| Other Intangible Assets-Research and Development | 1-08-01-990-01 | 1,200.00 | - |
| Deferred Tax Assets-Tax Withheld for Corporate | 1-12-01-010-01 | 218,397.62 | - |
| Deferred Tax Assets-Tax Withheld for Output tax | 1-12-01-010-02 | 184,933.47 | - |
| Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit) | 1-12-01-010-03 | 9,037,648.67 | - |
| Advances to Officers and Employees | 1-99-01-040-01 | 308,846.83 | - |
| Advances to Contractors | 1-99-02-010-01 | 126,701,823.85 | - |
| Prepaid Insurance | 1-99-02-050-01 | 1,390,451.83 | - |
| Input Tax | 1-99-02-060-01 | 4,786,270.18 | - |
| Creditable Input Tax | 1-99-02-070-01 | 3,446,950.08 | - |
| Other Prepayments | 1-99-02-990-01 | 897,454.35 | - |
| Other Prepayments - Software Subscription | 1-99-02-990-02 | 2,835,125.66 | - |
| Guaranty Deposits | 1-99-03-020-01 | 628,558.91 | - |
| Other Assets-Unserviceable Property | 1-99-99-990-01 | 386,756.64 | - |
| Accounts Payable | 2-01-01-010-01 | - | 21,229,766.04 |
| Accounts Payable-Vouchers | 2-01-01-010-03 | - | 88,922,493.84 |
| Accounts Payable-DSM Clients | 2-01-01-010-04 | - | 427,062.86 |
| Due to Officers and Employees | 2-01-01-020-01 | - | 39,077,490.51 |
| Due to BIR-Taxes Withheld From Employees (Pasig) | 2-02-01-010-01 | - | 2,334,409.51 |
| Due to BIR-Taxes withheld from Consultants - (Pasig) | 2-02-01-010-02 | - | 3,198,669.48 |
| Due to BIR-Taxes withheld from Employees - (DAPCC) | 2-02-01-010-03 | - | 114,692.13 |
| Due to BIR-Taxes withheld from Consultants DAPCC | 2-02-01-010-04 | - | 55,764.47 |
| Due to BIR-Creditable tax on Goods 5% | 2-02-01-010-05 | - | 777,771.80 |
| Due to BIR-Creditable tax on Services 5% | 2-02-01-010-06 | - | 739,478.84 |
| Due to BIR-VAT Payables | 2-02-01-010-07 | - | 1,323,793.83 |
| Due to BIR-Expanded Income Tax 1% Goods | 2-02-01-010-08 | - | 214,784.85 |
| Due to BIR-Taxes Withheld by Contractor - 2% Expanded | 2-02-01-010-10 | - | 569,048.07 |
| Due to BIR-Creditable tax on Rentals 5% | 2-02-01-010-14 | - | 18,547.35 |
| Due to BIR-Non-VAT on Goods & Services 1% | 2-02-01-010-15 | - | 488,576.57 |
| Due to BIR-Franchise Tax on Gas and Utilities 2% | 2-02-01-010-16 | - | 627.63 |
| Due to GSIS - GSIS Life and Retirement Premiums | 2-02-01-020-01 | - | 5,906,715.82 |
| Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan | 2-02-01-020-02 | - | 1,438.39 |
| Due to GSIS-GSIS Salary Loan/Calamity Loan | 2-02-01-020-03 | - | 265,852.46 |
| Due to GSIS-GSIS Policy Loan | 2-02-01-020-04 | - | 82,158.13 |
| Due to GSIS-GSIS SOS | 2-02-01-020-07 | - | 154,703.51 |
| Due to GSIS-GSIS E CARD | 2-02-01-020-08 | - | 500.00 |
| Due to GSIS-GSIS Educational Assistance Loan | 2-02-01-020-10 | - | 10,616.83 |
| Due to GSIS-GSIS Multi-Purpose Loan (MPL) | 2-02-01-020-11 | - | 1,047,976.25 |
| Due to GSIS-Computer Loan (CL) | 2-02-01-020-12 | - | 8,849.97 |
| Due to GSIS-Employees Compensation (EC) Insurance Premiums | 2-02-01-020-13 | - | 42,050.00 |

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|-----------------------------------------------------------------------------------------------|----------------|-----------------|----------------|
| | | Debit | Credit |
| Due to Pag-IBIG-PAG-IBIG Premiums | 2-02-01-030-01 | - | 23,613.34 |
| Due to Pag-IBIG-PAG-IBIG Loan | 2-02-01-030-02 | - | 105,470.00 |
| Due to PhilHealth | 2-02-01-040-01 | - | 755,391.22 |
| Due to PhilHealth - NPP (Pasig and Tagaytay) | 2-02-01-040-02 | - | 198,911.42 |
| Due to Other NGAs - K - AGRINET | 2-02-01-050-01 | - | 1,563,252.63 |
| Due to NGAs-Aurora E.Village Project | 2-02-01-050-02 | - | 61,455.48 |
| Due to Other NGAs | 2-02-01-050-03 | - | 145,716,619.64 |
| Due to Other NGAs - Procurement Modality - Municipality of Tolosa | 2-02-01-050-04 | - | 104,193.22 |
| Due to Other NGAs - Procurement Modality - Quezon City Government | 2-02-01-050-05 | - | 2,334,448.02 |
| Due to Other NGAs - Procurement Modality - Municipal Government of Dolores Quezon | 2-02-01-050-06 | - | 1,556,350.00 |
| Due to Other NGAs - Procurement Modality - City Government of Alaminos | 2-02-01-050-08 | - | 376,657.00 |
| Due to Other NGAs - Procurement Modality - Municipality of Bauang | 2-02-01-050-09 | - | 120,699.50 |
| Due to Other NGAs - Procurement Modality - Ubay Municipality | 2-02-01-050-10 | - | 420,000.00 |
| Due to Other NGAs - Procurement Modality - Municipality of San Carlos City, Negros Occidental | 2-02-01-050-15 | - | 403,275.00 |
| Due to Other NGAs - Procurement Modality - San Fernando Municipality Romblon | 2-02-01-050-16 | - | 2,897,145.00 |
| Due to Other NGAs - Procurement Modality - Silliman University | 2-02-01-050-17 | - | 3,841,000.00 |
| Due to Other NGAs - Procurement Modality - Sandiwaan Center for Learning, Inc. | 2-02-01-050-18 | - | 1,285,000.00 |
| Due to Other NGAs - Procurement Modality - Work of Mary or Folocare Movement for Men, Inc. | 2-02-01-050-19 | - | 200,000.00 |
| Due to Other NGAs - Procurement Modality - Defending Family Values Foundation, Inc. | 2-02-01-050-20 | - | 560,000.00 |
| Due to Other NGAs - Procurement Modality - Dual Tech Training Center Foundation, Inc. | 2-02-01-050-21 | - | 4,200,000.00 |
| Due to Other NGAs - Procurement Modality - Tuloy Foundation, Inc. | 2-02-01-050-23 | - | 1,350,786.00 |
| Due to SSS-Life and Retirement Premium | 2-02-01-110-01 | - | 17,245.00 |
| Trust Liabilities | 2-04-01-010-01 | - | 6,276,220.76 |
| Guaranty/Security Deposits Payable | 2-04-01-040-01 | - | 6,304,279.35 |
| Customers' Deposits Payable-Facilities/ Projects | 2-04-01-050-01 | - | 3,546,616.08 |
| Customers' Deposits Payable-Space Rental | 2-04-01-050-02 | - | 4,286,084.39 |
| Output Tax-2003 onwards | 2-05-01-030-02 | - | 13,587,599.88 |
| Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund | 2-05-01-040-01 | - | 3,375,185.64 |
| Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund | 2-05-01-040-02 | - | 5,636,108.76 |
| 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 | - | 155,415,711.72 |
| Other Unearned Revenue from Penalty Charges | 2-05-02-990-02 | - | 7,156,424.28 |
| Other Unearned Revenue from New Training Building (NTB) - Tagaytay | 2-05-02-990-03 | - | 194,948,398.15 |
| Leave Benefits Payable | 2-06-01-020-01 | - | 115,254,148.68 |
| Undistributed Collections | 2-99-99-040-01 | - | 25,811,970.63 |
| Other Payables-DPMPC | 2-99-99-990-01 | - | 115,175.53 |
| Other Payables-DAP/EMPC | 2-99-99-990-02 | - | 180,357.25 |
| Other Payables-Service Charge (DAPCC) | 2-99-99-990-03 | - | 8,124,365.13 |
| Other Payables-Service Charge (Pasig) | 2-99-99-990-04 | - | 454,656.70 |
| Other Payables | 2-99-99-990-05 | - | 7,900,944.07 |
| Other Payables - LBP Salary Loan | 2-99-99-990-06 | - | 1,882.63 |
| 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 | - | 460,088,225.97 |
| Consultancy Fees | 4-02-01-180-01 | - | 153,788,414.75 |
| Rent/Lease Income - Tenant - Pasig | 4-02-02-050-01 | - | 438,420.78 |
| Rental & Auxilliary Service - DAPCC | 4-02-02-050-02 | - | 4,265,879.56 |
| Rental of Pasig Fac./Court & Vending - Pasig | 4-02-02-050-03 | - | 106,807.14 |
| Income from Operating of Restaurant - DAPCC | 4-02-02-130-01 | - | 21,899,267.63 |
| Income from Cafeteria-Pasig | 4-02-02-130-02 | - | 2,075,713.09 |
| Hotel/Dormitory Fees - DAPCC | 4-02-02-130-03 | - | 17,275,963.78 |
| Interest Income - Current - Savings | 4-02-02-210-01 | - | 12,584,646.26 |
| Interest Income - Stocks and Bonds | 4-02-02-210-02 | - | 4,574,571.81 |
| Other Business Income -Miscellaneous Income -Pasig | 4-02-02-990-01 | - | 373,303.18 |
| Other Business Income -Miscellaneous Income - DAPCC | 4-02-02-990-02 | - | 1,615,772.63 |
| Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig | 4-02-02-990-03 | - | 40,277.56 |
| Other Business Income - Press Charges -Pasig | 4-02-02-990-04 | - | 58,727.98 |

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| | | Debit | Credit |
| Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig | 4-03-01-010-01 | - | 535,177,086.17 |
| Assistance and Subsidy - GAA Rehab, Repair - DAPCC | 4-03-01-010-03 | - | 5,873,486.83 |
| Gain on Foreign Exchange (FOREX) | 4-05-01-010-01 | - | 2,416,558.80 |
| Gain on Sale of Property, Plant and Equipment | 4-05-01-030-01 | - | 35,138.44 |
| Salaries and Wages-Regular | 5-01-01-010-01 | 189,179,246.39 | - |
| Personnel Economic Relief Allowance (PERA) | 5-01-02-010-01 | 9,264,405.83 | - |
| Representation Allowance (RA) | 5-01-02-020-01 | 4,570,982.95 | - |
| Transportation Allowance (TA) | 5-01-02-030-01 | 3,896,482.96 | - |
| Clothing/Uniform Allowance | 5-01-02-040-01 | 2,262,000.00 | - |
| Longevity Pay | 5-01-02-120-01 | 145,000.00 | - |
| Overtime and Night Pay | 5-01-02-130-01 | 1,376,962.64 | - |
| Year End Bonus | 5-01-02-140-01 | 16,209,381.90 | - |
| Cash Gift | 5-01-02-150-01 | 1,942,000.00 | - |
| Mid-Year Bonus | 5-01-02-160-01 | 15,411,229.00 | - |
| Other Bonuses and Allowances | 5-01-02-990-01 | 26,105,115.36 | - |
| Retirement and Life Insurance Premiums | 5-01-03-010-01 | 22,708,461.85 | - |
| Pag-IBIG Contributions | 5-01-03-020-01 | 467,350.00 | - |
| PHILHEALTH Contributions | 5-01-03-030-01 | 3,665,355.11 | - |
| Employees Compensation Insurance Premiums | 5-01-03-040-01 | 464,950.00 | - |
| Terminal Leave Benefits | 5-01-04-030-01 | 23,202,112.14 | - |
| Other Personnel Benefits | 5-01-04-990-01 | 13,569,585.50 | - |
| Travelling Expense (Local) | 5-02-01-010-01 | 4,613,102.60 | - |
| Travelling Expenses (Foreign) | 5-02-01-020-01 | 4,668,534.85 | - |
| Training Expenses | 5-02-02-010-01 | 1,031,969.37 | - |
| Scholarship Grants/Expenses | 5-02-02-020-01 | 499,207.14 | - |
| Office Supplies Expenses | 5-02-03-010-01 | 8,467,370.77 | - |
| Food Supplies Expenses | 5-02-03-050-01 | 17,516,901.98 | - |
| Drugs and Medicines Expenses | 5-02-03-070-01 | 387,823.16 | - |
| Medical, Dental and Laboratory Supplies Expenses | 5-02-03-080-01 | 226,721.03 | - |
| Fuel, Oil and Lubricants Expenses | 5-02-03-090-01 | 4,865,124.64 | - |
| Textbooks and Instructional Materials Expenses | 5-02-03-110-01 | 16,986.00 | - |
| Semi-Expendable Machinery and Equipment Expenses | 5-02-03-210-01 | 1,443,381.56 | - |
| Semi-Expendable Furniture, Fixtures and Books and Equipment Expenses | 5-02-03-220-01 | 405,584.16 | - |
| Semi-Expendable - Office Equipment (Low Value - Below P5,000) | 5-02-03-230-01 | 53,952.67 | - |
| Semi-Expendable - Office Equipment (High Value - P5,000 and above but below P50,000) | 5-02-03-230-02 | 1,125,645.94 | - |
| Semi-Expendable - Information and Communication Technology Equipment (Low Value - Below P5,000) | 5-02-03-240-01 | 332,482.71 | - |
| Semi-Expendable - Information and Communication Technology Equipment (High Value - P5,000 and above but below P50,000) | 5-02-03-240-02 | 3,721,281.97 | - |
| Semi-Expendable - Other Machinery and Equipment (Low Value - Below P5,000) | 5-02-03-260-01 | 3,276.79 | - |
| Semi-Expendable - Other Machinery and Equipment (High Value - P5,000 and above but below P50,000) | 5-02-03-260-02 | 371,426.70 | - |
| Semi-Expendable - Furniture and Fixtures (Low Value - Below P5,000) | 5-02-03-270-01 | 45,464.29 | - |
| Semi-Expendable - Furniture and Fixtures (High Value - P5,000 and above but below P50,000) | 5-02-03-270-02 | 300,321.42 | - |
| Semi-Expendable - Books (Low Value - Below P5,000) | 5-02-03-280-01 | 22,955.00 | - |
| Semi-Expendable - Kitchen Equipment (Low Value - Below P5,000) | 5-02-03-310-01 | 15,098.21 | - |
| Semi-Expendable - Kitchen Equipment (High Value - P5,000 and above but below P50,000) | 5-02-03-310-02 | 112,396.93 | - |
| Other Supplies and Materials Expenses | 5-02-03-990-01 | 5,377,444.10 | - |
| Water Expenses | 5-02-04-010-01 | 1,055,863.82 | - |
| Electricity Expenses | 5-02-04-020-01 | 12,413,342.42 | - |
| Other Utility Expenses | 5-02-04-990-01 | 671,620.80 | - |
| Postage and Courier Services | 5-02-05-010-01 | 538,623.79 | - |
| Telephone Expenses | 5-02-05-020-01 | 5,598,364.91 | - |
| Internet Subscription Expenses | 5-02-05-030-01 | 3,357,211.55 | - |
| Cable, Satellite, Telegraph and Radio Expenses | 5-02-05-040-01 | 360,450.91 | - |
| Extraordinary and Miscellaneous Expenses | 5-02-10-030-01 | 283,335.70 | - |
| Legal Services | 5-02-11-010-01 | 404,494.39 | - |
| Arbitration Fees | 5-02-11-010-02 | 1,481,556.77 | - |
| Auditing Services | 5-02-11-020-01 | 4,532,948.00 | - |
| Consultancy Services | 5-02-11-030-01 | 6,786,552.74 | - |

Development Academy of the Philippines
Pre-Closing Trial Balance - (Unaudited)
For the Period Ending December 31, 2022

| Account Title | Code | Ending Balances | |
|------------------------------------------------------------------------|----------------|-------------------------|-------------------------|
| | | Debit | Credit |
| Consultancy Services (Non-Individual) | 5-02-11-030-02 | 2,548,602.00 | - |
| Other Professional Services | 5-02-11-990-01 | 125,719,776.56 | - |
| Environment/Sanitary Services | 5-02-12-010-01 | 300,221.93 | - |
| Janitorial Services | 5-02-12-020-01 | 4,543,338.85 | - |
| Security Services | 5-02-12-030-01 | 8,721,284.21 | - |
| Other General Services | 5-02-12-990-01 | 6,978,454.51 | - |
| Repairs and Maintenance-Buildings and Other Structures | 5-02-13-040-01 | 3,001,912.34 | - |
| Repairs and Maintenance-Machinery and Equipment | 5-02-13-050-01 | 338,496.64 | - |
| Repairs and Maintenance-Transportation Equipment | 5-02-13-060-01 | 1,251,564.38 | - |
| Repairs and Maintenance- Furniture and Fixtures | 5-02-13-070-01 | 263,973.22 | - |
| Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books | 5-02-13-220-01 | 42,786.60 | - |
| Taxes, Duties and Licenses | 5-02-15-010-01 | 2,617,965.73 | - |
| Fidelity Bond Premiums | 5-02-15-020-01 | 70,500.00 | - |
| Insurance Expenses | 5-02-15-030-01 | 2,015,974.82 | - |
| Advertising, Promotional and Marketing Expenses | 5-02-99-010-01 | 287,335.24 | - |
| Printing and Publication Expenses | 5-02-99-020-01 | 630,944.50 | - |
| Representation Expenses | 5-02-99-030-01 | 7,681,969.21 | - |
| Transportation and Delivery Expenses | 5-02-99-040-01 | 49,593.82 | - |
| Rent/Lease Expenses | 5-02-99-050-01 | 2,017,172.77 | - |
| Membership Dues and Contributions to Organizations | 5-02-99-060-01 | 27,624.22 | - |
| Subscription Expenses | 5-02-99-070-01 | 4,153,023.73 | - |
| Documentary Stamps Expenses | 5-02-99-140-01 | 3,364.00 | - |
| Other Maintenance and Operating Expenses | 5-02-99-990-01 | 32,015,561.69 | - |
| Bank Charges | 5-03-01-040-01 | 53,813.00 | - |
| Depreciation-Buildings and Other Structures | 5-05-01-040-01 | 7,504,874.71 | - |
| Depreciation-Machinery and Equipment | 5-05-01-050-01 | 10,784,008.46 | - |
| Depreciation-Transportation Equipment | 5-05-01-060-01 | 987,657.45 | - |
| Depreciation-Furniture, Fixtures and Books | 5-05-01-070-01 | 598,390.36 | - |
| Depreciation-Other Property, Plant and Equipment | 5-05-01-990-01 | 43,109.10 | - |
| Amortization - Computer Software | 5-05-02-010-01 | 272,526.27 | - |
| Impairment Loss - Loans and Receivables | 5-05-03-020-01 | 939,342.83 | - |
| Loss on Foreign Exchange (FOREX) | 5-05-04-010-01 | 64.19 | - |
| Loss on Sale of Property Plant And Equipment | 5-05-04-040-01 | 32,180.90 | - |
| Total ==> | | 2,642,619,298.86 | 2,642,619,298.86 |