

Trial Balance
As of June 30, 2023

Account Title	Code	Ending	
		Dr	Cr
Petty Cash	1-01-01-020-01	2,848,950.09	-
Cash InBank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	10,275,175.33	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,733,009.20	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Village	1-01-02-020-05	475,171.65	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	5,626,067.95	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	150,299,350.98	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	100,340.99	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	4,855,126.80	-
Cash In Bank - Local Currency, Savings Account LBP (0161-458-171)	1-01-02-030-07	10,200.07	-
Cash In Bank - Local Currency, Savings Account, DBP (0435-029857-530)	1-01-02-030-10	5,658,913.71	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	3,794,790.88	-
Cash in Bank, Local Currency, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	164,451,900.89	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	30,393,176.98	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,737,220.97	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	2,022,516.46	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-01-02-030-31	40,926,684.58	-
Cash In Bank - Local Currency, Savings Account LBP-Ortigas Center-Pearl Drive (3731-0179-12)	1-01-02-030-34	1,144,906.53	-
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45)	1-01-03-030-04	21,101,382.97	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	507,663.45	-
Cash In Bank - Foreign Currency, Savings Account LBP (3734-0108-20)	1-01-03-030-07	507,774.73	-
Investment in Treasury Bills	1-02-02-010-01	539,998,796.44	-
Investments in Bonds / Stocks	1-02-02-050-01	150,007,000.00	-
Discount on Investments in Bonds - Local	1-02-02-053-01	-	175,908.64
Investment in Time Deposit-Local Currency, HYSA - LBP Tagaytay (1501-1077-07)	1-02-11-010-01	1,046,676.47	-
Investment in Time Deposit-Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-02-11-010-08	98,819,245.58	-
Accounts Receivable-Government	1-03-01-010-01	121,887,671.17	-
Accounts Receivable-Private	1-03-01-010-02	25,610,177.89	-
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
Due from National Government Agencies	1-03-03-010-02	6,490,000.00	-
Due from Officers and Employees	1-03-99-020-01	214,170.87	-
Allowance for Impairment-Due from Officers and Employees	1-03-99-022-01	-	23,219.44
Other Receivables-Resigned Employees	1-03-99-990-02	461,750.26	-
Other Receivables-Projects	1-03-99-990-03	10,518,593.46	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	349,518.53
Office Supplies Inventory-Pasig	1-04-04-010-01	1,607,377.12	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	902,425.76	-
Accountable Forms, Plates and Stickers Inventory-DSM	1-04-04-020-03	10,968.99	-
Food Supplies Inventory - Pasig	1-04-04-050-01	27,930.68	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	348,692.14	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	109,954.75	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	76,064.36	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	33,212.60	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	275,667.11	-

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Land	1-06-01-010-01	4,941,419.21	-
Communication Networks	1-06-03-060-01	3,206,245.07	-
Buildings (Pasig)	1-06-04-010-01	139,411,290.91	-
Buildings (Tagaytay)	1-06-04-010-02	101,185,938.32	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	105,283,749.62
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	75,251,135.37
Office Equipment	1-06-05-020-01	26,990,166.26	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	12,552,940.41
Accumulated Impairment Losses - Office Equipment	1-06-05-022-01	-	86,709.80
Information and Communication Technology Equipment	1-06-05-030-01	43,487,988.05	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	15,753,452.76
Accumulated Impairment Losses - Information and Communication Technology Equipment	1-06-05-032-01	-	122,205.18
Communication Equipment	1-06-05-070-01	80,000.00	-
Accumulated Depreciation-Communication Equipment	1-06-05-071-01	-	76,000.00
Medical Equipment	1-06-05-110-01	862,692.08	-
Accumulated Depreciation-Medical Equipment	1-06-05-111-01	-	271,218.06
Sports Equipment	1-06-05-130-01	601,772.32	-
Accumulated Depreciation-Sports Equipment	1-06-05-131-01	-	566,620.15
Kitchen Equipment	1-06-05-160-01	1,066,285.80	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	737,709.45
Accumulated Impairment Losses - Kitchen Equipment	1-06-05-162-01	-	6,312.32
Other Machinery and Equipment	1-06-05-990-01	249,553.57	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	64,862.77
Motor Vehicles	1-06-06-010-01	34,150,553.33	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	27,148,721.34
Furniture and Fixtures	1-06-07-010-01	852,545.75	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	618,914.25
Accumulated Impairment Losses - Furniture and Fixtures	1-06-07-012-01	-	8,339.82
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	-
Construction in Progress - New Training Building (NTB) - Tagaytay	1-06-98-030-02	123,160,975.52	-
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	369,698.13	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	632,687.10	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	11,289,914.59	-
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	118,543.19	-
Advances to Special Disbursing Officer (Pasig-Dollar)	1-99-01-030-04	1,920,202.55	-
Advances to Officers and Employees	1-99-01-040-01	2,702,487.35	-
Advances to Contractors	1-99-02-010-01	3,250,154.89	-
Prepaid Insurance	1-99-02-050-01	1,464,586.46	-
Input Tax	1-99-02-060-01	3,546,553.30	-
Creditable Input Tax	1-99-02-070-01	5,032,241.40	-

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Other Prepayments	1-99-02-990-01	654,614.12	-
Other Prepayments - Software Subscription	1-99-02-990-02	2,413,937.04	-
Guaranty Deposits	1-99-03-020-01	628,558.91	-
Accounts Payable	2-01-01-010-01	-	34,173,327.48
Accounts Payable-Current	2-01-01-010-02	-	13,302,864.91
Accounts Payable-Vouchers	2-01-01-010-03	-	12,036,519.95
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	26,763,826.26
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,523,606.04
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	693,700.01
Due to BIR-Taxes withheld from Employees - (DAPCC)	2-02-01-010-03	-	182,462.42
Due to BIR-Taxes withheld from Consultants DAPCC	2-02-01-010-04	-	62,529.84
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	284,914.23
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	265,760.25
Due to BIR-VAT Payables	2-02-01-010-07	-	786,760.98
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	73,333.70
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	126,037.56
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	8,245.70
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	68,425.07
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	1,155.90
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	6,150,709.62
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	23,342.09
Due to GSIS-GSIS Salary/Calamity/Emergency/Conso Loan	2-02-01-020-03	-	224,538.67
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	12,051.28
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	-	9,533.48
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	-	1,003,970.06
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	-	41,650.00
Due to Pag-IBIG-PAG-IBIG Premiums/MP2RF	2-02-01-030-01	-	208,013.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	209,174.01
Due to PhilHealth	2-02-01-040-01	-	1,340,425.39
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	176,337.52
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,563,802.19
Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,551.02
Due to Other NGAs	2-02-01-050-03	-	124,881,278.86
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 - 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

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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 - 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	-	22,250.00
Due to SSS-Loan	2-02-01-110-02	-	2,035.00
Trust Liabilities	2-04-01-010-01	-	6,558,541.20
Guaranty/Security Deposits Payable	2-04-01-040-01	-	5,819,198.94
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	3,961,465.87
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	4,256,202.68
Output Tax-2003 onwards	2-05-01-030-02	-	13,393,760.25
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	-	3,515,264.25
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	-	5,776,187.37
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	-	245,888,714.00
Other Unearned Revenue from New Training Building (NTB) - Tagaytay	2-05-02-990-03	-	77,660,909.46
Leave Benefits Payable	2-06-01-020-01	-	111,005,718.15
Undistributed Collections	2-99-99-040-01	-	2,035,651.07
Other Payables-DPMPC	2-99-99-990-01	-	954,962.66
Other Payables-DAP/EMPC	2-99-99-990-02	-	177,317.40
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	10,241,545.48
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	454,656.70
Other Payables	2-99-99-990-05	-	6,945,898.07
Other Payables - LBP Salary Loan	2-99-99-990-06	-	2,422.06
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	-	694,461,030.15
Consultancy Fees	4-02-01-180-01	-	40,908,942.54
Rent/Lease Income - Tenant - Pasig	4-02-02-050-01	-	891,471.77
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	-	2,174,873.01
Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	-	2,678.60
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	-	10,985,139.05
Income from Cafeteria-Pasig	4-02-02-130-02	-	1,357,216.45
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	7,867,756.57
Interest Income - Current - Savings	4-02-02-210-01	-	10,653,422.13
Interest Income - Stocks and Bonds	4-02-02-210-02	-	1,903,670.96
Other Business Income -Miscellaneous Income -Pasig	4-02-02-990-01	-	160,968.76
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	172,844.45
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	-	52,593.73
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	90,081.99
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	238,414,863.08
Gain on Foreign Exchange (FOREX)	4-05-01-010-01	-	1,619,075.58
Salaries and Wages-Regular	5-01-01-010-01	95,178,550.43	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	4,440,522.72	-

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Representation Allowance (RA)	5-01-02-020-01	1,864,750.00	-
Transportation Allowance (TA)	5-01-02-030-01	1,560,250.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,226,000.00	-
Longevity Pay	5-01-02-120-01	215,000.00	-
Overtime and Night Pay	5-01-02-130-01	610,419.51	-
Year End Bonus	5-01-02-140-01	7,912,874.10	-
Cash Gift	5-01-02-150-01	925,840.74	-
Mid-Year Bonus	5-01-02-160-01	15,767,958.00	-
Other Bonuses and Allowances	5-01-02-990-01	2,090,840.74	-
Retirement and Life Insurance Premiums	5-01-03-010-01	11,404,409.21	-
Pag-IBIG Contributions	5-01-03-020-01	222,100.00	-
PHILHEALTH Contributions	5-01-03-030-01	1,784,156.89	-
Employees Compensation Insurance Premiums	5-01-03-040-01	222,000.00	-
Terminal Leave Benefits	5-01-04-030-01	9,514,943.79	-
Other Personnel Benefits	5-01-04-990-01	6,506,853.14	-
Travelling Expense (Local)	5-02-01-010-01	2,421,500.24	-
Travelling Expenses (Foreign)	5-02-01-020-01	2,289,846.59	-
Training Expenses	5-02-02-010-01	803,867.02	-
Scholarship Grants/Expenses	5-02-02-020-01	271,634.50	-
Office Supplies Expenses	5-02-03-010-01	4,182,076.50	-
Food Supplies Expenses	5-02-03-050-01	11,234,961.68	-
Drugs and Medicines Expenses	5-02-03-070-01	34,305.70	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	63,354.20	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	1,715,887.05	-
Textbooks and Instructional Materials Expenses	5-02-03-110-01	7,612.50	-
Semi-Expendable Machinery and Equipment Expenses	5-02-03-210-01	12,946.43	-
Semi-Expendable - Office Equipment (Low Value - Below P5,000)	5-02-03-230-01	115,337.50	-
Semi-Expendable - Office Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-230-02	1,350,176.80	-
Semi-Expendable - Information and Communication Technology Equipment (Low Value - Below P5,000)	5-02-03-240-01	65,662.48	-
Semi-Expendable - Information and Communication Technology Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-240-02	1,003,238.84	-
Semi-Expendable - Other Machinery and Equipment (Low Value - Below P5,000)	5-02-03-260-01	170,178.57	-
Semi-Expendable - Other Machinery and Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-260-02	8,910.71	-
Semi-Expendable - Furniture and Fixtures (Low Value - Below P5,000)	5-02-03-270-01	54,545.12	-
Semi-Expendable - Furniture and Fixtures (High Value - P5,000 and above but below P50,000)	5-02-03-270-02	424,667.52	-
Semi-Expendable - Kitchen Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-310-02	28,123.21	-
Semi-Expendable - Sports Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-320-02	31,508.93	-
Other Supplies and Materials Expenses	5-02-03-990-01	2,294,781.49	-
Water Expenses	5-02-04-010-01	480,467.21	-
Electricity Expenses	5-02-04-020-01	7,135,208.60	-
Other Utility Expenses	5-02-04-990-01	314,909.62	-
Postage and Courier Services	5-02-05-010-01	148,625.35	-
Telephone Expenses	5-02-05-020-01	1,675,341.88	-
Internet Subscription Expenses	5-02-05-030-01	1,773,098.31	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	121,571.44	-

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Extraordinary and Miscellaneous Expenses	5-02-10-030-01	111,391.33	-
Auditing Services	5-02-11-020-01	2,374,441.98	-
Consultancy Services	5-02-11-030-01	627,599.80	-
Other Professional Services	5-02-11-990-01	56,640,697.03	-
Environment/Sanitary Services	5-02-12-010-01	1,685,764.90	-
Janitorial Services	5-02-12-020-01	3,208,607.62	-
Security Services	5-02-12-030-01	4,342,492.22	-
Other General Services	5-02-12-990-01	4,282,051.54	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-01	1,919,966.10	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	203,879.45	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	466,097.03	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	116,714.29	-
Repairs and Maintenance- Semi-Expendable Machinery and Equipment	5-02-13-210-01	22,535.71	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	37,254.47	-
Repairs and Maintenance- Other Property, Plant and Equipment	5-02-13-990-01	1,695,715.75	-
Taxes, Duties and Licenses	5-02-15-010-01	1,486,594.75	-
Fidelity Bond Premiums	5-02-15-020-01	102,102.66	-
Insurance Expenses	5-02-15-030-01	1,171,639.92	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	5,320.00	-
Printing and Publication Expenses	5-02-99-020-01	299,182.79	-
Representation Expenses	5-02-99-030-01	4,855,652.87	-
Transportation and Delivery Expenses	5-02-99-040-01	70,480.30	-
Rent/Lease Expenses	5-02-99-050-01	819,459.10	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	36,516.33	-
Subscription Expenses	5-02-99-070-01	2,265,968.23	-
Documentary Stamps Expenses	5-02-99-140-01	15,630.00	-
Other Maintenance and Operating Expenses	5-02-99-990-01	14,772,558.87	-
Bank Charges	5-03-01-040-01	22,937.17	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	2,971,740.50	-
Depreciation-Machinery and Equipment	5-05-01-050-01	5,075,713.53	-
Depreciation-Transportation Equipment	5-05-01-060-01	671,095.64	-
Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	27,103.26	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	11,873.19	-
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	1,600,728.87	-
Total ==>		2,295,644,946.25	2,295,644,946.25

Date Posted: 2023-07-10

Certified Correct by:



JOYCELYN DC. YBAÑEZ
Division Chief, Accounting Division



Approved by:



ANATALIA SD. BARAWIDAN
Department Manager, Finance Department