

Trial Balance
As of March 31, 2023

Account Title	Code	Ending	
		Dr	Cr
Petty Cash	1-01-01-020-01	2,703,930.09	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1013-79)	1-01-02-020-01	14,989,695.06	-
Cash In Bank - Local Currency, Current Account, LBP-Pasig (0672-1076-87)-K Agrinet	1-01-02-020-04	2,732,732.89	-
Cash In Bank - Local Currency, Current Account LBP-Pasig (0672-1085-51) - Aurora E. Villa	1-01-02-020-05	475,123.61	-
Cash In Bank-Local Currency, Current Account, LBP-Psg (0672-1103-60) SPARTA	1-01-02-020-08	6,999,409.79	-
Cash In Bank - Local Currency, Savings Account, LBP-Pasig (0671-0105-40)	1-01-02-030-02	94,812,960.63	-
Cash In Bank - Local Currency, Savings Account, LBP Tagaytay (1501-0080-40)	1-01-02-030-03	2,267,406.87	-
Cash In Bank - Local Currency, Savings Account LBP-Pasig (0671-0740-68)	1-01-02-030-04	2,291,187.62	-
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	5,463,836.55	-
Cash In Bank - Local Currency, Savings Account, DBP (0485-029857-530)	1-01-02-030-12	3,794,023.64	-
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, Special Savings Deposit - DBP (0485-029-857-160)	1-01-02-030-15	163,503,713.30	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-0927-75)	1-01-02-030-17	30,276,612.02	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1007-60)	1-01-02-030-21	266,095,008.03	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1025-84)	1-01-02-030-23	20,657,688.87	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1029-24)	1-01-02-030-25	70,428,754.55	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1038-58)	1-01-02-030-29	100,000,000.00	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1044-04)	1-01-02-030-31	40,696,253.35	-
Cash in Bank - Local Currency, HYSA - LBP Pasig (0671-1051-84)	1-01-02-030-32	202,806,719.25	-
Cash In Bank - Local Currency, Savings Account LBP-Ortigas Center-Pearl Drive (3731-017	1-01-02-030-34	1,144,690.79	-
Cash In Bank - Foreign Currency, Savings Account LBP (0674-0026-45)	1-01-03-030-04	33,708,745.67	-
Cash In Bank - Foreign Currency, Savings Account, DBP (0485-029857-531)	1-01-03-030-05	499,054.06	-
Cash In Bank - Foreign Currency, Savings Account LBP (3734-0108-20)	1-01-03-030-07	499,191.22	-
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
Accounts Receivable-Government	1-03-01-010-01	126,617,308.61	-
Accounts Receivable-Private	1-03-01-010-02	21,353,532.89	-
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	741,586.32	-
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	-
Other Receivables-Projects	1-03-99-990-03	3,385,066.02	-
Allowance for Impairment-Other Receivables	1-03-99-992-01	-	349,518.53
Office Supplies Inventory-Pasig	1-04-04-010-01	1,435,587.51	-
Office Supplies Inventory-Tagaytay	1-04-04-010-02	792,467.35	-
Accountable Forms, Plates and Stickers Inventory-DSM	1-04-04-020-03	10,968.99	-

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Food Supplies Inventory - Pasig	1-04-04-050-01	31,903.40	-
Food Supplies Inventory-Tagaytay	1-04-04-050-03	513,532.29	-
Medical, Dental and Laboratory Supplies Inventory-Pasig	1-04-04-070-01	80,045.91	-
Medical, Dental and Laboratory Supplies Inventory-Tagaytay	1-04-04-070-02	80,516.35	-
Other Supplies and Materials Inventory-Cafeteria (Tagaytay)	1-04-04-990-02	76,512.61	-
Other Supplies and Materials Inventory-In Transit	1-04-04-990-04	259,776.11	-
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	139,679,887.95	-
Buildings (Tagaytay)	1-06-04-010-02	101,375,438.91	-
Accumulated Depreciation-Buildings (Pasig)	1-06-04-011-01	-	104,746,555.54
Accumulated Depreciation-Buildings(Tagaytay)	1-06-04-011-02	-	74,872,134.19
Office Equipment	1-06-05-020-01	26,573,502.89	-
Accumulated Depreciation-Office Equipment	1-06-05-021-01	-	11,965,406.17
Information and Communication Technology Equipment	1-06-05-030-01	41,695,931.99	-
Accumulated Depreciation-Information and Communication Technology Equipment	1-06-05-031-01	-	13,788,077.34
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	-	250,729.13
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	1,059,973.48	-
Accumulated Depreciation - Kitchen Equipment	1-06-05-161-01	-	690,055.21
Other Machinery and Equipment	1-06-05-990-01	249,553.57	-
Accumulated Depreciation-Other Machinery & Equipment(Cafeteria/Dormitory)	1-06-05-991-01	-	58,926.16
Motor Vehicles	1-06-06-010-01	34,150,553.33	-
Accumulated Depreciation-Motor Vehicles	1-06-06-011-01	-	26,937,467.58
Furniture and Fixtures	1-06-07-010-01	844,205.93	-
Accumulated Depreciation-Furniture and Fixtures	1-06-07-011-01	-	605,362.62
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	2,252,265.92	-
Deferred Tax Assets-Tax Withheld for Output tax	1-12-01-010-02	1,170,149.29	-
Deferred Tax Assets-Prepaid Income Tax (Prior Years Credit)	1-12-01-010-03	9,037,648.67	-
Advances to Special Disbursing Officer (Tagaytay)	1-99-01-030-02	88,781.25	-
Advances to Officers and Employees	1-99-01-040-01	862,354.41	-

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Advances to Contractors	1-99-02-010-01	126,701,823.85	-
Prepaid Insurance	1-99-02-050-01	1,878,969.06	-
Input Tax	1-99-02-060-01	4,106,263.82	-
Creditable Input Tax	1-99-02-070-01	4,491,291.98	-
Other Prepayments	1-99-02-990-01	684,418.23	-
Other Prepayments - Software Subscription	1-99-02-990-02	2,812,998.52	-
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	-	50,457,623.87
Accounts Payable-Current	2-01-01-010-02	-	10,892,583.59
Accounts Payable-Vouchers	2-01-01-010-03	-	13,852,227.16
Accounts Payable-DSM Clients	2-01-01-010-04	-	427,062.86
Due to Officers and Employees	2-01-01-020-01	-	28,110,663.00
Due to BIR-Taxes Withheld From Employees (Pasig)	2-02-01-010-01	-	2,413,635.81
Due to BIR-Taxes withheld from Consultants - (Pasig)	2-02-01-010-02	-	708,313.30
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	-	50,433.77
Due to BIR-Creditable tax on Goods 5%	2-02-01-010-05	-	249,998.79
Due to BIR-Creditable tax on Services 5%	2-02-01-010-06	-	388,545.51
Due to BIR-VAT Payables	2-02-01-010-07	-	778,652.65
Due to BIR-Expanded Income Tax 1% Goods	2-02-01-010-08	-	63,690.51
Due to BIR-Taxes Withheld by Contractor - 2% Expanded	2-02-01-010-10	-	232,252.47
Due to BIR-Creditable tax on Rentals 5%	2-02-01-010-14	-	14,961.20
Due to BIR-Non-VAT on Goods & Services 1%	2-02-01-010-15	-	116,984.24
Due to BIR-Franchise Tax on Gas and Utilities 2%	2-02-01-010-16	-	981.20
Due to GSIS - GSIS Life and Retirement Premiums	2-02-01-020-01	-	5,957,514.82
Due to GSIS-GSIS Optional Insurance Premiums/Optional Loan	2-02-01-020-02	-	10,927.79
Due to GSIS-GSIS Salary/Calamity/Emergency/Conso Loan	2-02-01-020-03	-	272,236.00
Due to GSIS-GSIS Policy Loan	2-02-01-020-04	-	83,558.13
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	-	9,533.48
Due to GSIS-GSIS Multi-Purpose Loan (MPL)	2-02-01-020-11	-	983,564.00
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	-	41,050.00
Due to Pag-IBIG-PAG-IBIG Premiums/MP2RF	2-02-01-030-01	-	23,013.34
Due to Pag-IBIG-PAG-IBIG Loan	2-02-01-030-02	-	106,970.00
Due to PhilHealth	2-02-01-040-01	-	1,330,489.32
Due to PhilHealth - NPP (Pasig and Tagaytay)	2-02-01-040-02	-	162,278.02
Due to Other NGAs - K - AGRINET	2-02-01-050-01	-	1,563,525.88

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Due to NGAs-Aurora E.Village Project	2-02-01-050-02	-	61,502.98
Due to Other NGAs	2-02-01-050-03	-	134,983,099.00
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
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	-	21,035.00
Due to SSS-Loan	2-02-01-110-02	-	2,035.00
Trust Liabilities	2-04-01-010-01	-	6,225,335.16
Guaranty/Security Deposits Payable	2-04-01-040-01	-	6,326,591.85
Customers' Deposits Payable-Facilities/ Projects	2-04-01-050-01	-	3,850,804.08
Customers' Deposits Payable-Space Rental	2-04-01-050-02	-	4,286,084.39
Output Tax-2003 onwards	2-05-01-030-02	-	14,706,408.50
Deferred Revenue from Grants and Donations - Pres. Cory Aquino Endowment Fund	2-05-01-040-01	-	3,418,286.75
Deferred Revenue from Grants and Donations - Pres. GMA Endowment Fund	2-05-01-040-02	-	5,679,209.87
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	-	164,149,883.06
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	-	200,821,884.98
Leave Benefits Payable	2-06-01-020-01	-	112,418,431.90
Undistributed Collections	2-99-99-040-01	-	1,932,303.80
Other Payables-DPMPC	2-99-99-990-01	-	1,857,943.02
Other Payables-DAP/EMPC	2-99-99-990-02	-	189,353.10
Other Payables-Service Charge (DAPCC)	2-99-99-990-03	-	9,332,089.57
Other Payables-Service Charge (Pasig)	2-99-99-990-04	-	454,656.70
Other Payables	2-99-99-990-05	-	6,991,474.07
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	-	564,682,533.43
Consultancy Fees	4-02-01-180-01	-	14,798,434.97
Rent/Lease Income - Tenant - Pasig	4-02-02-050-01	-	543,123.56
Rental & Auxilliary Service - DAPCC	4-02-02-050-02	-	1,234,368.86

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Rental of Pasig Fac./Court & Vending - Pasig	4-02-02-050-03	-	1,339.30
Income from Operating of Restaurant - DAPCC	4-02-02-130-01	-	5,941,723.00
Income from Cafeteria-Pasig	4-02-02-130-02	-	596,635.39
Hotel/Dormitory Fees - DAPCC	4-02-02-130-03	-	4,816,607.05
Interest Income - Current - Savings	4-02-02-210-01	-	6,263,109.91
Interest Income - Stocks and Bonds	4-02-02-210-02	-	824,260.25
Other Business Income -Miscellaneous Income -Pasig	4-02-02-990-01	-	94,594.79
Other Business Income -Miscellaneous Income - DAPCC	4-02-02-990-02	-	111,741.72
Other Business Income -Tenants Meralco/PLDT Charges, Supplies,Equipment -Pasig	4-02-02-990-03	-	30,053.56
Other Business Income - Press Charges -Pasig	4-02-02-990-04	-	74,053.56
Assistance and Subsidy - National Gov't. - GAA Support to Operations- Pasig	4-03-01-010-01	-	109,826,354.21
Gain on Foreign Exchange (FOREX)	4-05-01-010-01	-	502,150.26
Salaries and Wages-Regular	5-01-01-010-01	47,515,514.90	-
Personnel Economic Relief Allowance (PERA)	5-01-02-010-01	2,224,000.00	-
Representation Allowance (RA)	5-01-02-020-01	748,000.00	-
Transportation Allowance (TA)	5-01-02-030-01	612,875.00	-
Clothing/Uniform Allowance	5-01-02-040-01	2,226,000.00	-
Overtime and Night Pay	5-01-02-130-01	240,986.44	-
Year End Bonus	5-01-02-140-01	3,964,972.34	-
Cash Gift	5-01-02-150-01	464,587.05	-
Mid-Year Bonus	5-01-02-160-01	3,964,972.34	-
Other Bonuses and Allowances	5-01-02-990-01	464,587.05	-
Retirement and Life Insurance Premiums	5-01-03-010-01	5,702,610.10	-
Pag-IBIG Contributions	5-01-03-020-01	111,200.00	-
PHILHEALTH Contributions	5-01-03-030-01	893,995.93	-
Employees Compensation Insurance Premiums	5-01-03-040-01	111,200.00	-
Terminal Leave Benefits	5-01-04-030-01	5,732,481.66	-
Other Personnel Benefits	5-01-04-990-01	3,280,362.96	-
Travelling Expense (Local)	5-02-01-010-01	1,196,473.95	-
Training Expenses	5-02-02-010-01	156,750.35	-
Scholarship Grants/Expenses	5-02-02-020-01	170,725.00	-
Office Supplies Expenses	5-02-03-010-01	1,565,174.10	-
Food Supplies Expenses	5-02-03-050-01	5,748,278.08	-
Drugs and Medicines Expenses	5-02-03-070-01	25,592.91	-
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080-01	55,703.75	-
Fuel, Oil and Lubricants Expenses	5-02-03-090-01	705,943.34	-
Semi-Expendable - Office Equipment (Low Value - Below P5,000)	5-02-03-230-01	3,700.00	-
Semi-Expendable - Office Equipment (High Value - P5,000 and above but below P50,000)	5-02-03-230-02	892,283.93	-
Semi-Expendable - Information and Communication Technology Equipment (Low Value - Below P5,000)	5-02-03-240-01	23,839.27	-
Semi-Expendable - Information and Communication Technology Equipment (High Value - P5,000 and above)	5-02-03-240-02	620,241.08	-



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Semi-Expendable - Furniture and Fixtures (Low Value - Below P5,000)	5-02-03-270-01	8,649.11	-
Semi-Expendable - Furniture and Fixtures (High Value - P5,000 and above but below P50,000)	5-02-03-270-02	236,460.85	-
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	853,035.99	-
Water Expenses	5-02-04-010-01	289,123.80	-
Electricity Expenses	5-02-04-020-01	2,843,450.55	-
Other Utility Expenses	5-02-04-990-01	168,815.19	-
Postage and Courier Services	5-02-05-010-01	54,028.62	-
Telephone Expenses	5-02-05-020-01	755,972.77	-
Internet Subscription Expenses	5-02-05-030-01	627,210.40	-
Cable, Satellite, Telegraph and Radio Expenses	5-02-05-040-01	30,392.86	-
Extraordinary and Miscellaneous Expenses	5-02-10-030-01	67,595.61	-
Auditing Services	5-02-11-020-01	1,187,220.99	-
Consultancy Services	5-02-11-030-01	180,000.00	-
Other Professional Services	5-02-11-990-01	23,619,663.99	-
Environment/Sanitary Services	5-02-12-010-01	1,364,682.54	-
Janitorial Services	5-02-12-020-01	1,348,515.66	-
Security Services	5-02-12-030-01	2,068,606.27	-
Other General Services	5-02-12-990-01	1,878,134.12	-
Repairs and Maintenance-Buildings and Other Structures	5-02-13-040-01	833,886.47	-
Repairs and Maintenance-Machinery and Equipment	5-02-13-050-01	103,531.24	-
Repairs and Maintenance-Transportation Equipment	5-02-13-060-01	277,268.13	-
Repairs and Maintenance- Furniture and Fixtures	5-02-13-070-01	11,633.93	-
Repairs and Maintenance- Semi-Expendable Furniture, Fixtures and Books	5-02-13-220-01	32,790.18	-
Taxes, Duties and Licenses	5-02-15-010-01	612,715.97	-
Fidelity Bond Premiums	5-02-15-020-01	102,102.66	-
Insurance Expenses	5-02-15-030-01	477,853.46	-
Advertising, Promotional and Marketing Expenses	5-02-99-010-01	300.00	-
Printing and Publication Expenses	5-02-99-020-01	59,533.88	-
Representation Expenses	5-02-99-030-01	2,372,821.75	-
Transportation and Delivery Expenses	5-02-99-040-01	33,160.89	-
Rent/Lease Expenses	5-02-99-050-01	434,553.89	-
Membership Dues and Contributions to Organizations	5-02-99-060-01	28,271.43	-
Subscription Expenses	5-02-99-070-01	1,074,463.78	-
Documentary Stamps Expenses	5-02-99-140-01	480.00	-
Other Maintenance and Operating Expenses	5-02-99-990-01	525,464.40	-
Bank Charges	5-03-01-040-01	8,002.77	-
Depreciation-Buildings and Other Structures	5-05-01-040-01	1,597,447.61	-
Depreciation-Machinery and Equipment	5-05-01-050-01	2,454,660.70	-
Depreciation-Transportation Equipment	5-05-01-060-01	459,841.88	-



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Depreciation-Furniture, Fixtures and Books	5-05-01-070-01	13,551.63	-
Depreciation-Other Property, Plant and Equipment	5-05-01-990-01	5,936.58	-
Loss on Foreign Exchange (FOREX)	5-05-04-010-01	1,229,337.42	-
Total ==>		2,068,270,685.56	2,068,270,685.56

Date Posted: 2023-04-20

Certified Correct by:

JOYCELYN DC. YBAÑEZ *Joyce D. Ybañez*
Supervisor, Accounting Division

Approved by:

ANATALIA SD. BARAWIDAN
Managing Director, Finance Department