

Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, REGION 02
 Carig, Tuguegarao City
TRIAL BALANCE
SSP/IGP FUND

APARRI POLYTECHNIC INSTITUE

As of JUNE 30, 2018

ACCOUNT NAMES	ACCOUNT CODE	API	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Cash - Collecting Officers	1 01 01 010	P0.00	
Petty Cash	1 01 01 020	P25,000.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P1,772,723.70	
04 Treasury/Agency Cash Accounts			
Cash- Treasury/Agency Deposit, Regular	1 01 04 010	P0.00	
Cash- Treasury/Agency Deposit, Trust	1 01 04 030	P0.00	
Cash- Modified Disbursement System (MDS), Regular	1 01 04 040	P0.00	
Cash- Tax Remittance Advice	1 01 04 070	P0.00	
TOTAL CASH		P1,797,723.70	P0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
Accounts Receivable	1 03 01 010	P37,200.00	
Allowance for Impairment-Accounts Receivable	1 03 01 011	P0.00	
03 Inter - Agency Receivables			
Due from NGAs	1 03 03 010	P0.00	
Due from GOCCs	1 03 03 020	P0.00	
Due from LGUs	1 03 03 030	P0.00	
04 Intra - Agency Receivables			
Due from Central Office	1 03 04 010	P0.00	
Due from Regional Offices	1 03 04 030	P0.00	
Due from Operating Units	1 03 04 040	P0.00	
05 Other Receivables			
Receivables - Disallowances/Charges	1 03 05 010	P0.00	
Due from Officers and Employees	1 03 05 020	P0.00	
Other Receivables	1 03 05 990	P0.00	
TOTAL RECEIVABLE		P37,200.00	P0.00
04 INVENTORIES			
01 Inventory Held for Sale			
Merchandise Inventory	1 04 01 010	P0.00	
02 Inventory Held for Distribution			
Textbooks and Instructional Materials for Distribution	1 04 02 070	P0.00	
Property and Equipment for Distribution	1 04 02 090	P0.00	
Other Supplies and Materials for Distribution	1 04 02 990	P0.00	
04 Inventory Held for Consumption			
Office Supplies Inventory	1 04 04 010	P0.00	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020	P0.00	
Animal/Zoological Supplies Inventory	1 04 04 040	P0.00	
Food Supplies Inventory	1 04 04 050	P0.00	
Drugs and Medicines Inventory	1 04 04 060	P0.00	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070	P0.00	
Fuel, Oil, and Lubricants Inventory	1 04 04 080	P0.00	
Agricultural and Marine Supplies Inventory	1 04 04 090	P0.00	
Textbooks and Instructional Materials Inventory	1 04 04 100	P0.00	
Construction Materials Inventory	1 04 04 130	P275,935.00	
Other Supplies and Materials Inventory	1 04 04 990	P58,275.00	
05 Semi Expendable Machinery and Equipment			
Semi-Expandable Machinery and Equipment	1 04 05 190	P0.00	
Semi-Expandable Office Equipment	1 04 05 020	P0.00	
Semi-Expandable ICT Equipment	1 04 05 030	P0.00	
Semi-Expandable Technical and Scientific Equipment	1 04 05 130	P0.00	
Semi-Expandable Other Machinery and Equipment	1 04 05 190	P0.00	
Semi-Expandable Furniture and Fixtures	1 04 06 010	P0.00	
TOTAL INVENTORIES		P334,210.00	P0.00
TOTAL CURRENT ASSETS		P2,169,133.70	P0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			

Land	1 06 01 010	P0.00	
02 Land Improvements			
Land Improvements, Aquaculture Structures	1 06 02 010	P0.00	
Accumulated depreciation-Land Improvements	1 06 02 011		P0.00
Other Land Improvement	1 06 02 990	P1,666,977.10	
Accumulated depreciation-Other Land Improvement	1 06 04 991		P1,451,172.01
Water Supply Systems	1 06 03 040	P70,215.00	
Accumulated depreciation-Water Supply Systems	1 06 03 041		P58,071.13
03 Infrastructure Assets			
Power Supply Systems	1 06 04 010	P0.00	
04 Buildings and Other Structures			
Buildings	1 06 04 010	P0.00	
Accumulated depreciation-Buildings	1 06 04 011		P0.00
School Buildings	1 06 04 020	P0.00	
Accumulated depreciation-School Buildings	1 06 04 021		P0.00
Hospitals and Health Centers	1 06 04 030	P0.00	
Other Structures	1 06 04 990	P247,797.50	
Accumulated depreciation-Other Structures	1 06 04 991		P58,030.29
05 Machinery and Equipment			
Machinery	1 06 05 010	P0.00	
Accumulated depreciation-Machinery	1 06 05 011		P0.00
Office Equipment	1 06 05 020	P2,282,653.01	
Accumulated depreciation-Office Equipment	1 06 05 021		P1,592,319.49
Information and Communication Technology Equipment	1 06 05 030	P3,210,947.40	
Accumulated depreciation-ICTE	1 06 05 031		P1,746,225.96
Agricultural Forestry Equipment	1 06 05 040	P0.00	
Accumulated depreciation-Agricultural Forestry Equipment	1 06 05 041		P0.00
Communication Equipment	1 06 05 070	P0.00	
Accumulated depreciation-Communication Equipment	1 06 05 071		P0.00
Construction and Heavy Equipment	1 06 05 080	P0.00	
Accumulated depreciation-Construction and Heavy Equipment	1 06 05 081		P0.00
Disaster Response and Rescue Equipment	1 06 05 090 00	P0.00	
Accumulated depreciation-Disaster Response and Rescue Equipment	1 06 05 091		P0.00
Fiefigthing Equipment	1 06 05 090 01	P0.00	
Medical Equipment	1 06 05 110	P0.00	
Accumulated depreciation-Medical Equipment	1 06 05 111		P0.00
Sports Equipment	1 06 05 130	P0.00	
Accumulated depreciation-Sports Equipment	1 06 05 081		P0.00
Technical and Scientific Equipment	1 06 05 140	P1,977,711.00	
Accumulated depreciation-Technical and Scientific Equipment	1 06 05 141		P741,871.33
Other Machinery and Equipment	1 06 05 990	P813,855.00	
Accumulated depreciation-Other Machinery and Equipment	1 06 05 991		P182,267.55
06 Transportation and Equipment			
Motor Vehicles	1 06 06 010	P381,458.33	
Accumulated depreciation-Motor Vehicles	1 06 06 011		P112,423.26
Other Transportation Equipment	1 06 06 990	P0.00	
Accumulated depreciation-Other Transportation Equipment	1 06 06 991		P0.00
07 Furnitures, Fixtures and Books			
Furnitures and Fixtures	1 06 07 010	P523,384.00	
Accumulated depreciation-Furnitures and Fixtures	1 06 07 011		P257,891.99
Books	1 06 07 020	P0.00	
Accumulated depreciation-Books	1 06 07 021		P0.00
08 Leased Assets			
Leased Assets, Land	1 06 08 010	P0.00	
Leased Assets, Buildings and Other Structures	1 06 08 020	P0.00	
10 Construction in Progress			
Construction in Progress-Land Improvements	1 06 10 010		
Construction in Progress-Buildings and Other Structures	1 06 10 030	P1,285,742.27	
99 Other Property, Plant and Equipment			
Work/Zoo Animals	1 06 99 010	P0.00	
Other Property, Plant and Equipment	1 06 99 990	P0.00	
Accumulated depreciation-Other PPE	1 06 99 991		P0.00
TOTAL PROPERTY, PLANT AND EQUIPMENT		P12,460,740.61	P6,200,273.01
07 BIOLOGICAL ASSETS			
01 Bearer Biological Assets			
Breeding Stocks	1 07 01 010	P0.00	P0.00
Trees, Plants and Crops	1 07 01 030	P0.00	P0.00
TOTAL BIOLOGICAL ASSETS		P0.00	P0.00
99 OTHER ASSETS			
01 Advances			
Advances for Operating Expenses	1 99 01 010	P0.00	
Advances for Payroll	1 99 01 020	P0.00	
Advances to Special Disbursing Officer	1 99 01 030	P3,346.00	
Advances to Officers and Employees	1 99 01 040	P0.00	
02 Prepayments			

	Prepaid Rent	1 99 02 020	P0.00	
	Prepaid Insurance	1 99 02 050	P0.00	
	Prepaid Interest	1 99 02 040	P0.00	
	Advances to Contractors	1 99 02 010	P0.00	
	Other Prepayments	1 99 02 990	P0.00	
	Other Assets	1 99 99 990	P229,716.50	
	Accumulated Impairment Losses-Other Assets	1 99 99 991	P0.00	
03 Deposits				
	Deposit on Letters of Credit	1 99 03 010	P0.00	
	Guaranty Deposits	1 99 03 020	P0.00	
	Other Deposits	1 99 03 990	P0.00	
TOTAL OTHER ASSETS			P233,062.50	P0.00
TOTAL ASSETS			P14,862,936.81	P6,200,273.01
2 LIABILITIES				
2 LIABILITIES				
01 Financial Liabilities				
01 Payables				
	Accounts Payable	2 01 01 010		P0.00
	Due to Officers and Employees	2 01 01 020		P0.00
	Interest Payable	2 01 01 050		P0.00
02 Inter-Agency Payables				
01 Inter-Agency Payables				
	Due to BIR	2 02 01 010		P0.00
	Due to GSIS	2 02 01 020		P0.00
	Due to PAG - IBIG	2 02 01 030		P0.00
	Due to PHILHEALTH	2 02 01 040		P0.00
	Due to Other NGAs	2 02 01 050		P0.00
	Due to GOCCs	2 02 01 060		P0.00
	Due to LGUs	2 02 01 070		P0.00
03 Intra-Agency Payables				
01 Intra-Agency Payables				
	Due to Central Office	2 03 01 010		P0.00
	Due to Bureaus	2 03 01 020		P0.00
	Due to Operating Units	2 03 01 040		P0.00
04 Deferred Credits/Unearned Income				
01 Deferred Credits				
	Other Deferred Credits	2 05 01 990		P0.00
99 Other Payables				
99 Other Payables				
	Other Payables	2 99 99 990		P0.00
TOTAL LIABILITIES			P0.00	P0.00
3 EQUITY				
3 EQUITY				
01 Government Equity				
01 Government Equity				
	Accumulated Surplus	3 01 01 010		P8,046,659.08
03 Intermediate Accounts				
01 Intermediate Accounts				
	Revenue and Expense Summary	3 03 01 010		P0.00
TOTAL EQUITY				P8,046,659.08
4 INCOME				
4 INCOME				
02 Service and Business Income				
01 Service Income				
	Permit Fees	4 02 01 010		P0.00
	Registration Fees	4 02 01 020		P0.00
	Clearance and Certification Fees	4 02 01 040		P0.00
	Verification and Authentication Fees	4 02 01 110		P0.00
	Accrediatton Fees	4 02 01 110 01		P0.00
	Processing Fees	4 02 01 130		P0.00
	Other Service Income	4 02 01 990		P0.00
02 Business Income				
	School Fees	4 02 02 010		P23,850.00

School Fees - Training Fees	4 02 02 010 01		P64,250.00
School Fees - Library Fees	4 02 02 010 02		P0.00
School Fees - Medical Fees	4 02 02 010 03		P0.00
School Fees - TSEC Fees	4 02 02 010 04		P0.00
School Fees - Student Publication	4 02 02 010 05		P0.00
School Fees - Student ID	4 02 02 010 06		P9,150.00
School Fees - Assessment - for Supplies and Materials	4 02 02 010 07		P0.00
School Fees - Assessment - for Assessors	4 02 02 010 08		P0.00
School Fees - Scholarship Fees	4 02 02 010 09		P0.00
Examination Fees	4 02 02 030		P1,820,960.00
Seminar/Training Fees	4 02 02 040		P2,128,125.00
Rent/Lease Income	4 02 02 050		P0.00
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130		P155,200.00
Sales Revenue	4 02 02 160		P0.00
Interest Income	4 02 02 210		P975.85
Other Business Income	4 02 02 990		P28,855.19
03 Assistance and Subsidy			
01 Assistance and Subsidy			
Subsidy from National Government	4 03 01 010		P0.00
Subsidy from Other National Government Agencies	4 03 01 020		P0.00
Assistance from LGU	4 03 01 030		P0.00
Subsidy from Other Funds	5 03 01 050		
Subsidy from Central Office	4 03 01 060		P0.00
Subsidy from Regional Office/Staff Bureau	4 03 01 070		P0.00
04 Shares, Grants and Donations			
02 Grants and Donations			
Income from Grants and Donations in Kind	4 04 02 020		P0.00
05 Gains			
01 Gains			
Gain on Sale of PPE	4 05 01 040		P0.00
Gain on Initial Recognition of Biological Assets	4 05 01 050		P0.00
Gain from Changes in FV less cost to sell of Biological Assets	4 05 01 070		P0.00
Other Gains	4 05 01 990		P0.00
TOTAL INCOME		P0.00	P4,231,366.04
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
01 Salaries and Wages			
Salaries and Wages - Regular	5 01 01 010 01	P0.00	
Salaries and Wages - Casual/Contractual	5 01 01 020	P0.00	
02 Other Compensation			
Personnel Economic and Relief Allowance (PERA)	5 01 02 010	P0.00	
Representation Allowance (RA)	5 01 02 020	P0.00	
Transportation Allowance (TA)	5 01 02 030	P0.00	
Clothing/Uniform Allowance	5 01 02 040	P0.00	
Subsistence Allowance	5 01 02 050	P0.00	
Laundry Allowance	5 01 02 060	P0.00	
Quarters Allowance	5 01 02 070	P0.00	
Productivity Incentive Allowance	5 01 02 080	P0.00	
Honoraria	5 01 02 100	P0.00	
Hazard Pay	5 01 02 110	P0.00	
Longevity Pay	5 01 02 120	P0.00	
Overtime and Night Pay	5 01 02 130	P0.00	
Year End Bonus	5 01 02 140	P0.00	
Cash Gift	5 01 02 150	P0.00	
Other Bonuses and Allowances	5 01 02 990	P0.00	
Collective Negotiations Agreement	5 01 02 990 11	P0.00	
Productivity Enhancement Incentive	5 01 02 990 12	P0.00	
Performance Based Bonus	5 01 02 990 14	P0.00	
Bonus and Allowances - Mid year bonus	5 01 02 990 36	P0.00	
Monetization	5 01 02 990	P0.00	
03 Personnel Benefit Contributions			
Life and Retirement Insurance Premiums	5 01 03 010	P0.00	
PAG-IBIG Contributions	5 01 03 020	P0.00	
PHILHEALTH Contributions	5 01 03 030	P0.00	
Employees Compensation Insurance Premiums	5 01 03 040	P0.00	
04 Other Personnel Benefits			
Retirement Gratuity	5 01 04 020	P0.00	
Terminal Leave Benefits	5 01 04 030	P0.00	
Other Personnel Benefits	5 01 04 990		
TOTAL PERSONAL SERVICES		P0.00	P0.00

02 MAINTENANCE AND OTHER OPERATING EXPENSES

01 Travelling Expenses

Travelling Expenses - Local
Travelling Expenses - Foreign

5 02 01 010 P235,561.50
5 02 01 020 P0.00

02 Training and Scholarship Expenses

Training Expenses
Scholarship Grants Expenses

5 02 02 010 P137,040.00
5 02 02 020 P0.00

03 Supplies and Materials Expenses

Office Supplies Expenses
Accountable Forms Expenses
Animal/Zoological Supplies Expenses
Food Supplies Expense
Drugs and Medicines Expenses
Medical, Dental and Laboratory Supplies Expense
Fuel, Oil and Lubricants Expense
Agricultural and Marine Supplies Expenses
Textbooks and Instructional Materials Expenses
Semi-Expendable Machinery & Equipment - Office Equipment Expenses
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equip
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipme
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Expen
Semi-Expendable Other Machinery & Equipment Expenses
Semi-Expendable Furniture, Fixtures and Books Expenses
Other Supplies and Materials Expense

5 02 03 010 P32,515.25
5 02 03 020 P11,450.00
5 02 03 040 P0.00
5 02 03 050 P0.00
5 02 03 070 P0.00
5 02 03 080 P0.00
5 02 03 090 P146,810.82
5 02 03 100 P0.00
5 02 03 110 P0.00
5 02 03 210 02 P35,000.00
5 02 03 210 03 P49,520.00
5 02 03 210 04 P0.00
5 02 03 210 07 P0.00
5 02 03 210 08 P0.00
5 02 03 210 11 P0.00
5 02 03 210 12 P0.00
5 02 03 210 13 P59,500.00
5 02 03 210 99 P77,814.50
5 02 03 220 00 P14,300.00
5 02 03 990 P908,114.39

04 Utility Expenses

Water Expense
Electricity Expense

5 02 04 010 P0.00
5 02 04 020 P268,895.73

05 Communication Expenses

Postage and Courier Services
Telephone Expenses - Mobile
Telephone Expenses - Landline
Internet Subscription Expenses
Cable, Satellite, Telegraph and Radio Expenses

5 02 05 010 P0.00
5 02 05 020 01 P0.00
5 02 05 020 02 P60,785.69
5 02 05 030 P29,020.81
5 02 05 040 P3,600.00

06 Awards/Rewards and Prizes

Awards/Rewards Expenses
Prizes

5 02 06 010 P0.00
5 02 06 020 P0.00

07 Survey, Research, Exploration and Development Expenses

Survey Expenses

5 02 07 010 P0.00

10 Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

5 02 10 030 P0.00

11 Professional Services

Legal Services
Auditing Services
Consultancy Services
Other Professional Services

5 02 11 010 P0.00
5 02 11 020 P0.00
5 02 11 030 P0.00
5 02 11 990 P494,985.00

12 General Services

Environment/Sanitary Services
Janitorial Services
Security Services
Other General Services

5 02 12 010 P0.00
5 02 12 020 P0.00
5 02 12 030 P339,272.96
5 02 12 990 P440,887.52

13 Repairs and Maintenance

Repairs and Maintenance - Land Improvements
Repairs and Maintenance - Infrastructure Assets - Water supply Sys
Repairs and Maintenance - Buildings and Other Structures - Buildings
Repairs and Maintenance - Buildings and Other Structures - School Buildings
Repairs and Maintenance - Buildings and Other Structures - Other Structures
Repairs and Maintenance - Machinery and Equipment - Office Equipment
Repairs and Maintenance - Machinery and Equipment - ICT Equipment
Repairs and Maintenance - Machinery and Equipment - Comm Equipment
Repairs and Maintenance - Machinery and Equipment - Printing Equipment
Repairs and Maintenance - Machinery and Equipment - Other ME
Repairs and Maintenance - Transportation Equipment - Motor Vehicle
Repairs and Maintenance - Transportation Equipment - Other Transportation Equipm
Repairs and Maintenance - Furnitures and Fixtures
Repairs and Maintenance - Leased Assets Improvements - Buildings
Repairs and Maintenance - Leased Assets Improvements - Other LAI
Repairs and Maintenance - Semi-Expendable Machinery & Equipment
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipmen
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Other Machin

5 02 13 020 P0.00
5 02 13 030 04 P0.00
5 02 13 040 01 P192,897.80
5 02 13 040 02 P0.00
5 02 13 040 99 P0.00
5 02 13 050 02 P0.00
5 02 13 050 03 P0.00
5 02 13 050 07 P0.00
5 02 13 050 12 P0.00
5 02 13 050 99 P0.00
5 02 13 060 01 P13,185.00
5 02 13 060 99 P2,500.00
5 02 13 070 P0.00
5 02 13 090 02 P0.00
5 02 13 090 99 P0.00
5 02 13 210 00 P0.00
5 02 13 210 03 P0.00
5 02 13 210 99 P0.00

Repairs and Maintenance - Other Property, Plant and Equipment	5 02 13 990 99	P0.00	
14 Financial Assistance/Subsidy			
Subsidy to National Gov't Agencies	5 02 14 010	P0.00	
Financial Assistance to NGAs	5 02 14 020	P0.00	
Subsidy to Operating Units	5 02 14 080	P0.00	
Subsidy to Other Funds	6 02 14 090	P0.00	
Subsidies Others	5 02 14 990	P0.00	
15 Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licences	5 02 15 010	P6,607.18	
Fidelity Bond Premiums	5 02 15 020	P0.00	
Insurance Expenses	5 02 15 030	P13,903.72	
16 Labor and Wages			
Labor and Wages	5 02 16 010	P0.00	
99 Other Maintenance and Operating Expenses			
Advertising Expenses	5 02 99 010	P0.00	
Printing and Publication Expenses	5 02 99 020	P0.00	
Representations Expenses	5 02 99 030	P0.00	
Transportation and Delivery Expenses	5 02 99 040	P0.00	
Rent/Lease Expenses	5 02 99 050	P0.00	
Rents-Buildings and Structures	5 02 99 050 01	P0.00	
Rents-Motor Vehicles	5 02 99 050 03	P0.00	
Rents-Living Quarters	5 02 99 050 05	P0.00	
Membership Dues and contributions to Organizations	5 02 99 060	P0.00	
Subscriptions Expenses	5 02 99 070	P1,026.00	
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01	P0.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	P40,167.45	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P3,615,361.32	P0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990	P0.00	
TOTAL FINANCIAL EXPENSES		P0.00	P0.00
04 DIRECT COST			
01 Cost of Sales			
Cost of Sales	5 04 02 010		
TOTAL DIRECT COST		P0.00	P0.00
05 Non-Cash Expenses			
01 Depreciation			
Depreciation - Land Improvements	5 05 01 020		
Depreciation - Other Land Improvements	5 05 01 020 99	P0.00	
Depreciation - Infrastructure Asset - Road Networks	5 05 01 030 01	P0.00	
Depreciation - Buildings and Other Structures - Buildings	5 05 01 040 01	P0.00	
Depreciation - Buildings and Other Structures - School Buildings	5 05 01 040 02	P0.00	
Depreciation - Buildings and Other Structures - Other Structures	5 05 01 040 99	P0.00	
Depreciation - Machinery and Equipment - Office Equipment	5 05 01 050 02	P0.00	
Depreciation - Machinery and Equipment - ICT Equipment	5 05 01 050 03	P0.00	
Depreciation - Machinery and Equipment - Agricultural & Forestry Equipment	5 05 01 050 04	P0.00	
Depreciation - Machinery and Equipment - Communication Equipment	5 05 01 050 07	P0.00	
Depreciation - Machinery and Equipment - Construction & Heavy Equipment	5 05 01 050 08	P0.00	
Depreciation - Machinery and Equipment - Medical Equipment	5 05 01 050 11	P0.00	
Depreciation - Machinery and Equipment - Printing Equipment	5 05 01 050 12	P0.00	
Depreciation - Machinery and Equipment - Technical and Scientific Equipment	5 05 01 050 14	P0.00	
Depreciation - Machinery and Equipment - Other ME	5 05 01 050 99	P0.00	
Depreciation - Transportation Equipment - Motor Vehicle	5 05 01 60 01	P0.00	
Depreciation - Furniture, Fixtures and Books - Furnitures & Fixtures	5 05 01 070 01	P0.00	
Depreciation - Furniture, Fixtures and Books - Books	5 05 01 070 02	P0.00	
Depreciation - Other Property, Plant and Equipment - Other PPE	5 05 01 990 99	P0.00	
TOTAL DEPRECIATION EXPENSES		P0.00	P0.00
TOTAL EXPENSES		P3,615,361.32	P0.00
GRAND TOTAL		P18,478,298.13	P18,478,298.13

CERTIFIED CORRECT:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant