

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

APARRI POLYTECHNIC INSTITUTE

As of SEPTEMBER, 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	P474,790.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P369,326.65	
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		P844,116.65	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	P5,100.00	
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 Expandable 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		P339,310.00	P0.00
TOTAL CURRENT ASSETS		P1,220,626.65	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	P88,015.00	
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	P3,793,004.40	
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	P1,317,775.27	
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		P13,092,630.61	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	P0.00	
Advances to Officers and Employees	1 99 01 040	P10,498.00	
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		P240,214.50	P0.00
TOTAL ASSETS		P14,553,471.76	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 LIABILITES		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
Accrediatation 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		P22,850.00
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		P10,650.00
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		P2,047,465.00
Seminar/Training Fees	4 02 02 040		P3,153,090.00
Rent/Lease Income	4 02 02 050		P0.00
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130		P396,190.00
Sales Revenue	4 02 02 160		P0.00
Interest Income	4 02 02 210		P975.85
Other Business Income	4 02 02 990		P31,305.19
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	P5,726,776.04
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

Peronnel 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 Benefit s

Retirement Gratuity

5 01 04 020

P0.00

Terminal Leave Benefits

5 01 04 030

P0.00

Other Personnel Benefits

5 01 04 990

P0.00

TOTAL PERSONAL SERVICES**P0.00****P0.00****02 MAINTENANCE AND OTHER OPERATING EXPENSES****01 Travelling Expenses**

Travelling Expenses - Local

5 02 01 010

P323,321.50

Travelling Expenses - Foreign

5 02 01 020

P0.00

02 Training and Scholarship Expenses

Training Expenses

5 02 02 010

P212,591.50

Scholarship Grants Expenses

5 02 02 020

P0.00

03 Supplies and Materials Expenses

Office Supplies Expenses

5 02 03 010

P123,462.70

Accountable Forms Expenses

5 02 03 020

P11,450.00

Animal/Zoological Supplies Expenses

5 02 03 040

P0.00

Food Supplies Expense

5 02 03 050

P0.00

Drugs and Medicines Expenses

5 02 03 070

P0.00

Medical, Dental and Laboratory Supplies Expense

5 02 03 080

P0.00

Fuel, Oil and Lubricants Expense

5 02 03 090

P169,147.10

Agricultural and Marine Supplies Expenses

5 02 03 100

P0.00

Textbooks and Instructional Materials Expenses

5 02 03 110

P0.00

Semi-Expendable Machinery & Equipment - Office Equipment Expenses

5 02 03 210 02

P40,280.00

Semi-Expendable Machinery & Equipment - ICT Equipment Expenses

5 02 03 210 03

P82,775.00

Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment

5 02 03 210 04

P0.00

Semi-Expendable Machinery and Equipment Expenses - Communication Equipment

5 02 03 210 07

P4,100.00

Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment

5 02 03 210 08

P0.00

Semi-Expendable Machinery and Equipment Expenses - Printing Equipment

5 02 03 210 11

P0.00

Semi-Expendable Machinery and Equipment Expenses - Sports Equipment

5 02 03 210 12

P0.00

Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Expenses

5 02 03 210 13

P59,500.00

Semi-Expendable Other Machinery & Equipment Expenses

5 02 03 210 99

P83,514.50

Semi-Expendable Furniture, Fixtures and Books Expenses

5 02 03 220 00

P26,976.00

Other Supplies and Materials Expense

5 02 03 990

P1,371,225.25

04 Utility Expenses

Water Expense

5 02 04 010

P0.00

Electricity Expense

5 02 04 020

P338,156.99

05 Communication Expenses

Postage and Courier Services

5 02 05 010

P0.00

Telephone Expenses - Mobile

5 02 05 020 01

P0.00

Telephone Expenses - Landline

5 02 05 020 02

P93,668.89

Internet Subscription Expenses

5 02 05 030

P37,387.17

Cable, Satellite, Telegraph and Radio Expenses

5 02 05 040

P13,769.63

06 Awards/Rewards and Prizes

Awards/Rewards Expenses

5 02 06 010

P0.00

Prizes

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

5 02 11 010

P0.00

Auditing Services

5 02 11 020

P0.00

Consultancy Services

5 02 11 030

P0.00

Other Professional Services

5 02 11 990

P596,509.00

12 General Services

Environment/Sanitary Services	5 02 12 010	P0.00	
Janitorial Services	5 02 12 020	P0.00	
Security Services	5 02 12 030	P453,515.04	
Other General Services	5 02 12 990	P735,214.52	
13 Repairs and Maintenance			
Repairs and Maintenance - Land Improvements	5 02 13 020	P0.00	
Repairs and Maintenance - Infrastructure Assets - Water supply Sys	5 02 13 030 04	P0.00	
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01	P343,503.80	
Repairs and Maintenance - Buildings and Other Structures - School Buildings	5 02 13 040 02	P0.00	
Repairs and Maintenance - Buildings and Other Structures - Other Structures	5 02 13 040 99	P0.00	
Repairs and Maintenance - Machinery and Equipment - Office Equipment	5 02 13 050 02	P0.00	
Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 050 03	P0.00	
Repairs and Maintenance - Machinery and Equipment - Comm Equipment	5 02 13 050 07	P0.00	
Repairs and Maintenance - Machinery and Equipment - Printing Equipment	5 02 13 050 12	P0.00	
Repairs and Maintenance - Machinery and Equipment - Other ME	5 02 13 050 99	P0.00	
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01	P46,280.00	
Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment	5 02 13 060 99	P22,240.00	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070	P0.00	
Repairs and Maintenance - Leased Assets Improvements - Buildings	5 02 13 090 02	P0.00	
Repairs and Maintenance - Leased Assets Improvements - Other LAI	5 02 13 090 99	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5 02 13 210 00	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment	5 02 13 210 03	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Other Machinery & Equ	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	P8,836.24	
Fidelity Bond Premiums	5 02 15 020	P0.00	
Insurance Expenses	5 02 15 030	P16,658.09	
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	P13,600.00	
Printing and Publication Expenses	5 02 99 020	P0.00	
Representations Expenses	5 02 99 030	P1,500.00	
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	P1,836.00	
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01	P0.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	P189,217.45	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P5,420,236.37	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		P5,420,236.37	P0.00
GRAND TOTAL		P19,973,708.13	P19,973,708.13

CERTIFIED CORRECT:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant