

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

(ISAT)

As at September 30, 2023

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Cash - Collecting Officers	1 01 01 01 00	P44,823.96	
Petty Cash	1 01 01 02 00	P30,000.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Bangko Sentral ng Pilipinas	1 01 02 01 00	P0.00	
Cash in Bank - Local Currency, Current Account			
Cash in Bank - Local Currency, Current Account - Development Bank of the Philippines (DBP)	1 01 02 02 16	P0.00	
Cash in Bank - Local Currency, Current Account - Land Bank of the Philippines (LBP)	1 01 02 02 24	P423,835.23	
Cash in Bank - Local Currency, Current Account - Philippine National Bank (PNB)	1 01 02 02 29	P0.00	
Cash in Bank - Local Currency, Current Account - Philippine Veterans Bank (PVB)	1 01 02 02 32	P0.00	
Cash in Bank - Local Currency, Current Account - Union Bank of the Philippines	1 01 02 02 38	P0.00	
Cash in Bank - Local Currency, Savings Account			
Cash in Bank - Local Currency, Savings Accounts - Land Bank of the Philippines (LBP)	1 01 02 03 01	P0.00	
Cash in Bank - Local Currency, Savings Accounts - Development Bank of the Philippines (DBP)	1 01 02 03 02	P0.00	
Cash in Bank - Local Currency, Savings Accounts - Philippine Veterans Bank (PVB)	1 01 02 03 03	P0.00	
Cash in Bank - Local Currency, Savings Accounts - Philippine National Bank (PNB)	1 01 02 03 04	P0.00	
Cash in Bank - Local Currency, Time Deposits			
Cash in Bank - Local Currency, Time Deposits - Land Bank of the Philippines (LBP)	1 01 02 04 01	P0.00	
Cash in Bank - Local Currency, Time Deposits - Development Bank of the Philippines (DBP)	1 01 02 04 02	P0.00	
Cash in Bank - Local Currency, Time Deposits - Philippine Veterans Bank (PVB)	1 01 02 04 03	P0.00	
Cash in Bank - Local Currency, Time Deposits - Philippine National Bank (PNB)	1 01 02 04 04	P0.00	
Cash in Bank - Foreign Currency, Bangko Sentral ng Pilipinas	1 01 03 01 00	P0.00	
Cash in Bank - Foreign Currency, Current Account	1 01 03 02 00	P0.00	
Cash in Bank - Foreign Currency, Savings Account			
Cash in Bank - Foreign Currency, Savings Account - Land Bank of the Philippines (LBP)	1 01 03 03 01	P0.00	
Cash in Bank - Foreign Currency, Savings Account - Development Bank of the Philippines (DBP)	1 01 03 03 02	P0.00	
Cash in Bank - Foreign Currency, Savings Account - Philippine National Bank (PNB)	1 01 03 03 03	P0.00	
Cash in Bank - Foreign Currency, Time Deposits			
Cash in Bank - Foreign Currency, Time Deposits - Land Bank of the Philippines (LBP)	1 01 03 04 01	P0.00	
Cash in Bank - Foreign Currency, Time Deposits - Development Bank of the Philippines (DBP)	1 01 03 04 02	P0.00	
Cash in Bank - Foreign Currency, Time Deposits - Philippine National Bank (PNB)	1 01 03 04 03	P0.00	
04 Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular	1 01 04 01 00	P0.00	
Cash - Treasury/Agency Deposit, Special Account	1 01 04 02 00	P0.00	
Cash - Treasury/Agency Deposit, Trust	1 01 04 03 00	P0.00	
Cash - Modified Disbursement System (MDS), Regular	1 01 04 04 00	P0.00	
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 05 00	P0.00	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 06 00	P0.00	
Cash - Tax Remittance Advice	1 01 04 07 00	P0.00	
Cash - Constructive Income Remittance	1 01 04 08 00	P0.00	
Cash - Constructive Disbursement	1 01 04 09 00	P0.00	
Cash Equivalents			
Treasury Bills	1 01 05 01 00	P0.00	
Investments			
Financial Assets at Fair Value Through Surplus or Deficit			
Financial Assets Held for Trading	1 02 01 01 00	P0.00	
Financial Assets Designated at Fair Value Through Surplus or Deficit	1 02 01 02 00	P0.00	
Derivative Financial Assets Held for Trading	1 02 01 03 00	P0.00	
Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit	1 02 01 04 00	P0.00	
Financial Assets - Held to Maturity			
Investments in Treasury Bills - Local	1 02 02 01 00	P0.00	
Allowance for Impairment - Investments in Treasury Bills - Local	1 02 02 01 10	P0.00	
Investments in Treasury Bills - Foreign	1 02 02 02 00	P0.00	
Allowance for Impairment - Investments in Treasury Bills - Foreign	1 02 02 02 10	P0.00	
Investments in Treasury Bonds - Local	1 02 02 03 00	P0.00	
Investments in Treasury Bonds - Local	1 02 02 03 00	P0.00	
Allowance for Impairment - Investments in Treasury Bonds - Local	1 02 02 03 10	P0.00	
Allowance for Impairment - Investments in Treasury Bonds - Local	1 02 02 03 10	P0.00	
Investments in Treasury Bonds - Foreign	1 02 02 04 00	P0.00	
Investments in Treasury Bonds - Foreign	1 02 02 04 00	P0.00	
Allowance for Impairment - Investments in Treasury Bonds - Foreign	1 02 02 04 10	P0.00	
Allowance for Impairment - Investments in Treasury Bonds - Foreign	1 02 02 04 10	P0.00	
Financial Assets - Others			
Investments in Stocks	1 02 03 01 00	P0.00	
Investments in Bonds	1 02 03 02 00	P0.00	
Other Investments	1 02 03 99 00	P0.00	
Investments in GOCCs			
Investments in GOCCs	1 02 04 01 00	P0.00	
Allowance for Impairment - Investments in GOCCs	1 02 04 01 10	P0.00	
Investments in Joint Venture			
Investments in Joint Venture	1 02 05 01 00	P0.00	
Allowance for Impairment - Investments in Joint Venture	1 02 05 01 10	P0.00	
Investments in Associates			
Investments in Associates	1 02 06 01 00	P0.00	
Allowance for Impairment - Investments in Associates	1 02 06 01 10	P0.00	
Sinking Fund	1 02 07 01 00	P0.00	
TOTAL CASH		P498,659.19	P0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
Accounts Receivable	1 03 01 01 00	(P3,667,157.30)	
Allowance for Impairment-Accounts Receivable	1 03 01 01 10	P0.00	
Notes Receivable	1 03 01 02 00	P0.00	
Allowance for Impairment - Notes Receivable	1 03 01 02 10	P0.00	
Loans Receivable - Government-Owned and/or Controlled Corporations	1 03 01 03 00	P0.00	
Allowance for Impairment - Loans Receivable - Government-Owned and/or Controlled Corporations	1 03 01 03 10	P0.00	
Loans Receivable - Local Government Units	1 03 01 04 00	P0.00	
Allowance for Impairment - Loans Receivable - Local Government Units	1 03 01 04 10	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Interests Receivable	1 03 01 050 00	P0.00	
Allowance for Impairment - Interests Receivable	1 03 01 051 00	P0.00	
Dividends Receivable	1 03 01 060 00	P0.00	
Loans Receivable - Others	1 03 01 990 00	P0.00	
Allowance for Impairment - Loans Receivables - Others	1 03 01 991 00	P0.00	
Lease Receivable			
Operating Lease Receivable	1 03 02 010 00	P0.00	
Allowance for Impairment - Operating Lease Receivable	1 03 02 011 00	P0.00	
Finance Lease Receivable	1 03 02 020 00	P0.00	
Allowance for Impairment - Finance Lease Receivable	1 03 02 021 00	P0.00	
03 Inter - Agency Receivables			
Due from NGAs	1 03 03 010 00	P0.00	
Due from GOCCs	1 03 03 020 00	P0.00	
Due from LGUs	1 03 03 030 00	P0.00	
Due from Joint Venture	1 03 03 040 00	P0.00	
04 Intra - Agency Receivables			
Due from Central Office	1 03 04 010 00	P0.00	
Due from Bureaus	1 03 04 020 00	P0.00	
Due from Regional Offices	1 03 04 030 00	P0.00	
Due from Operating Units	1 03 04 040 00	P0.00	
Due from Other Funds	1 03 04 050 00	P0.00	
05 Other Receivables			
Receivables - Disallowances/Charges	1 03 05 010 00	P685,890.60	
Due from Officers and Employees	1 03 05 020 00	P0.00	
Due from Non-Government Organizations/People's Organizations	1 03 05 030 00	P0.00	
Other Receivables	1 03 05 990 00	P0.00	
Allowance for Impairment - Other Receivables	1 03 05 991 00	P0.00	
TOTAL RECEIVABLE		(P2,981,266.70)	P0.00
04 INVENTORIES			
01 Inventory Held for Sale			
Merchandise Inventory	1 04 01 010 00	P0.00	
Supplies and Materials	1 04 01 010 01	P0.00	
Drugs and Medicines	1 04 01 010 02	P0.00	
Agricultural Produce	1 04 01 010 03	P0.00	
Ammunitions	1 04 01 010 04	P0.00	
Property and Equipment	1 04 01 010 05	P0.00	
Land/Reclaimed Land	1 04 01 010 06	P0.00	
Forest Products	1 04 01 010 07	P0.00	
Others	1 04 01 010 99	P0.00	
02 Inventory Held for Distribution			
Food Supplies for Distribution	1 04 02 010 00	P0.00	
Welfare Goods for Distribution	1 04 02 020 00	P0.00	
Drugs and Medicines for Distribution	1 04 02 030 00	P0.00	
Medical, Dental and Laboratory Supplies for Distribution	1 04 02 040 00	P0.00	
Agricultural and Marine Supplies for Distribution	1 04 02 050 00	P0.00	
Agricultural Produce for Distribution	1 04 02 060 00	P0.00	
Textbooks and Instructional Materials for Distribution	1 04 02 070 00	P0.00	
Construction Materials for Distribution	1 04 02 080 00	P0.00	
Property and Equipment for Distribution	1 04 02 090 00	P0.00	
Other Supplies and Materials for Distribution	1 04 02 990 00	P2,855,642.09	
Inventory Held for Manufacturing			
Raw Materials Inventory	1 04 03 010 00	P0.00	
Work-In-Process Inventory	1 04 03 020 00	P0.00	
Finished Goods Inventory	1 04 03 030 00	P0.00	
04 Inventory Held for Consumption			
Office Supplies Inventory	1 04 04 010 00	P301,274.80	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 00	P0.00	
Non-Accountable Forms Inventory	1 04 04 030 00	P0.00	
Animal/Zoological Supplies Inventory	1 04 04 040 00	P0.00	
Food Supplies Inventory	1 04 04 050 00	P0.00	
Drugs and Medicines Inventory	1 04 04 060 00	P0.00	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 00	P0.00	
Fuel, Oil, and Lubricants Inventory	1 04 04 080 00	P0.00	
Agricultural and Marine Supplies Inventory	1 04 04 090 00	P0.00	
Textbooks and Instructional Materials Inventory	1 04 04 100 00	P0.00	
Military, Police and Traffic Supplies Inventory	1 04 04 110 00	P0.00	
Chemical and Filtering Supplies Inventory	1 04 04 120 00	P0.00	
Construction Materials Inventory	1 04 04 130 00	P0.00	
Other Supplies and Materials Inventory	1 04 04 990 00	P0.00	
05 Semi Expendable Machinery and Equipment			
Semi-Expendable Machinery	1 04 05 010 00	P0.00	
Semi-Expendable Office Equipment	1 04 05 020 00	P48,900.00	
Semi-Expendable ICT Equipment	1 04 05 030 00	P0.00	
Semi-Expendable Agricultural and Forestry Equipment	1 04 05 040 00	P0.00	
Semi-Expendable Marine and Fishery Equipment	1 04 05 050 00	P0.00	
Semi-Expendable Airport Equipment	1 04 05 060 00	P0.00	
Semi-Expendable Communication Equipment	1 04 05 070 00	P0.00	
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 00	P0.00	
Semi-Expendable Military, Police and Security Equipment	1 04 05 090 00	P0.00	
Semi-Expendable Medical Equipment	1 04 05 100 00	P0.00	
Semi-Expendable Printing Equipment	1 04 05 110 00	P0.00	
Semi-Expendable Sports Equipment	1 04 05 120 00	P0.00	
Semi-Expendable Technical and Scientific Equipment	1 04 05 130 00	P0.00	
Semi-Expendable Other Machinery and Equipment	1 04 05 190 00	P37,100.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	1 04 06 010 00	P0.00	
Semi-Expendable Books	1 04 06 020 00	P0.00	
Investment Property			
Land and Buildings			
Investment Property, Land	1 05 01 010 00	P0.00	
Accumulated Impairment Losses - Investment Property, Land	1 05 01 011 00		P0.00
Investment Property, Buildings	1 05 02 010 00	P0.00	
Accumulated Depreciation - Investment Property, Buildings	1 05 02 011 00		P0.00
Accumulated Impairment Losses - Investment Property, Buildings	1 05 02 012 00		P0.00
Construction in Progress			
Construction in Progress-Investment Property, Buildings	1 05 99 010 00	P0.00	
TOTAL INVENTORIES		P3,242,916.89	P0.00
TOTAL CURRENT ASSETS		P760,309.38	P0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			
Land	1 06 01 010 00	P0.00	
Accumulated Impairment Losses - Land	1 06 01 011 00		P0.00
02 Land Improvements			
Land Improvements, Aquaculture Structures	1 06 02 010 00	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
<i>Accumulated depreciation-Land Improvements</i>	1 06 02 011 00		P0.00
<i>Accumulated Impairment Losses - Land Improvements, Aquaculture Structures</i>	1 06 02 012 00		P0.00
Land Improvements, Reforestation Projects	1 06 02 020 00	P0.00	
<i>Accumulated Impairment Losses - Land Improvements, Reforestation Projects</i>	1 06 02 021 00		P0.00
Other Land Improvement	1 06 02 990 00	P0.00	
<i>Accumulated depreciation-Other Land Improvement</i>	1 06 02 991 00		P0.00
<i>Accumulated Impairment Losses - Other Land Improvements</i>	1 06 02 992 00		P0.00
03 Infrastructure Assets			
Road Networks	1 06 03 010 00	P0.00	
<i>Accumulated Depreciation - Road Networks</i>	1 06 03 011 00		P0.00
<i>Accumulated Impairment Losses - Road Networks</i>	1 06 03 012 00		P0.00
Flood Control Systems	1 06 03 020 00	P0.00	
<i>Accumulated Depreciation - Flood Control Systems</i>	1 06 03 021 00		P0.00
<i>Accumulated Impairment Losses - Flood Control Systems</i>	1 06 03 022 00		P0.00
Sewer Systems	1 06 03 030 00	P0.00	
<i>Accumulated Depreciation - Sewer Systems</i>	1 06 03 031 00		P0.00
<i>Accumulated Impairment Losses - Sewer Systems</i>	1 06 03 032 00		P0.00
Water Supply Systems	1 06 03 040 00	P0.00	
<i>Accumulated depreciation-Water Supply Systems</i>	1 06 03 041 00		P0.00
<i>Accumulated Impairment Losses - Water Supply Systems</i>	1 06 03 042 00		P0.00
Power Supply Systems	1 06 03 050 00	P0.00	
<i>Accumulated Depreciation - Power Supply Systems</i>	1 06 03 051 00		P0.00
<i>Accumulated Impairment Losses - Power Supply Systems</i>	1 06 03 052 00		P0.00
Communication Networks	1 06 03 060 00	P0.00	
<i>Accumulated Depreciation - Communication Networks</i>	1 06 03 061 00		P0.00
<i>Accumulated Impairment Losses - Communication Networks</i>	1 06 03 062 00		P0.00
Seaport Systems	1 06 03 070 00	P0.00	
<i>Accumulated Depreciation - Seaport Systems</i>	1 06 03 071 00		P0.00
<i>Accumulated Impairment Losses - Seaport Systems</i>	1 06 03 072 00		P0.00
Airport Systems	1 06 03 080 00	P0.00	
<i>Accumulated Depreciation - Airport Systems</i>	1 06 03 081 00		P0.00
<i>Accumulated Impairment Losses - Airport Systems</i>	1 06 03 082 00		P0.00
Parks, Plazas and Monuments	1 06 03 090 00	P0.00	
<i>Accumulated Depreciation - Parks, Plazas and Monuments</i>	1 06 03 091 00		P0.00
<i>Accumulated Impairment Losses - Parks, Plazas and Monuments</i>	1 06 03 092 00		P0.00
Railway Systems	1 06 03 100 00	P0.00	
<i>Accumulated Depreciation-Railway Systems</i>	1 06 03 101 00		P0.00
<i>Accumulated Impairment Losses-Railway Systems</i>	1 06 03 102 00		P0.00
Other Infrastructure Assets	1 06 03 990 00	P0.00	
<i>Accumulated Depreciation - Other Infrastructure Assets</i>	1 06 03 991 00		P0.00
<i>Accumulated Impairment Losses - Other Infrastructure Assets</i>	1 06 03 992 00		P0.00
04 Buildings and Other Structures			
Buildings	1 06 04 010 00	P15,509,648.64	
<i>Accumulated depreciation-Buildings</i>	1 06 04 011 00		P3,874,281.88
<i>Accumulated Impairment Losses - Buildings</i>	1 06 04 012 00		P0.00
School Buildings	1 06 04 020 00	P4,298,537.76	
<i>Accumulated depreciation-School Buildings</i>	1 06 04 021 00		P1,434,100.76
<i>Accumulated Impairment Losses - School Buildings</i>	1 06 04 022 00		P0.00
Hospitals and Health Centers	1 06 04 030 00	P0.00	
<i>Accumulated Depreciation - Hospitals and Health Centers</i>	1 06 04 031 00		P0.00
<i>Accumulated Impairment Losses - Hospitals and Health Centers</i>	1 06 04 032 00		P0.00
Markets	1 06 04 040 00	P0.00	
<i>Accumulated Depreciation - Markets</i>	1 06 04 041 00		P0.00
<i>Accumulated Impairment Losses - Markets</i>	1 06 04 042 00		P0.00
Slaughterhouses	1 06 04 050 00	P0.00	
<i>Accumulated Depreciation - Slaughterhouses</i>	1 06 04 051 00		P0.00
<i>Accumulated Impairment Losses - Slaughterhouses</i>	1 06 04 052 00		P0.00
Hostels and Dormitories	1 06 04 060 00	P0.00	
<i>Accumulated Depreciation - Hostels and Dormitories</i>	1 06 04 061 00		P0.00
<i>Accumulated Impairment Losses - Hostels and Dormitories</i>	1 06 04 062 00		P0.00
Other Structures	1 06 04 990 00	P1,070,778.00	
<i>Accumulated depreciation-Other Structures</i>	1 06 04 991 00		P381,092.58
<i>Accumulated Impairment Losses - Other Structures</i>	1 06 04 992 00		P0.00
05 Machinery and Equipment			
Machinery	1 06 05 010 00	P0.00	
<i>Accumulated depreciation-Machinery</i>	1 06 05 011 00		P0.00
<i>Accumulated Impairment Losses - Machinery</i>	1 06 05 012 00		P0.00
Office Equipment	1 06 05 020 00	P146,395.00	
<i>Accumulated depreciation-Office Equipment</i>	1 06 05 021 00		P36,149.40
<i>Accumulated Impairment Losses - Office Equipment</i>	1 06 05 022 00		P0.00
Information and Communication Technology Equipment	1 06 05 030 00	P639,380.00	
<i>Accumulated depreciation-ICTE</i>	1 06 05 031 00		P92,275.20
<i>Accumulated Impairment Losses - Information and Communication Technology Equipment</i>	1 06 05 032 00		P0.00
Agricultural Forestry Equipment	1 06 05 040 00	P0.00	
<i>Accumulated depreciation-Agricultural Forestry Equipment</i>	1 06 05 041 00		P0.00
<i>Accumulated Impairment Losses - Agricultural and Forestry Equipment</i>	1 06 05 042 00		P0.00
Marine and Fishery Equipment	1 06 05 050 00	P0.00	
<i>Accumulated Depreciation - Marine and Fishery Equipment</i>	1 06 05 051 00		P0.00
<i>Accumulated Impairment Losses - Marine and Fishery Equipment</i>	1 06 05 052 00		P0.00
Airport Equipment	1 06 05 060 00	P0.00	
<i>Accumulated Depreciation - Airport Equipment</i>	1 06 05 061 00		P0.00
<i>Accumulated Impairment Losses - Airport Equipment</i>	1 06 05 062 00		P0.00
Communication Equipment	1 06 05 070 00	P345,300.00	
<i>Accumulated depreciation-Communication Equipment</i>	1 06 05 071 00		P62,244.00
<i>Accumulated Impairment Losses - Communication Equipment</i>	1 06 05 072 00		P0.00
Construction and Heavy Equipment	1 06 05 080 00	P0.00	
<i>Accumulated depreciation-Construction and Heavy Equipment</i>	1 06 05 081 00		P0.00
<i>Accumulated Impairment Losses - Construction and Heavy Equipment</i>	1 06 05 082 00		P0.00
Disaster Response and Rescue Equipment	1 06 05 090 00	P0.00	
Firefighting Equipment	1 06 05 090 01	P0.00	
<i>Accumulated Depreciation - Firefighting and Heavy Equipment</i>			P0.00
<i>Accumulated Impairment Losses - Firefighting and Heavy Equipment</i>			P0.00
Flood and Rescue Equipment	1 06 05 090 02	P0.00	
Earthquake Rescue Equipment	1 06 05 090 03	P0.00	
Volcanic Eruption Rescue Equipment	1 06 05 090 04	P0.00	
Landslide Rescue Equipment	1 06 05 090 05	P0.00	
<i>Accumulated depreciation-Disaster Response and Rescue Equipment</i>	1 06 05 091 00		P0.00
<i>Accumulated Impairment Losses - Disaster Response and Rescue Equipment</i>	1 06 05 092 00		P0.00
Military, Police and Security Equipment	1 06 05 100 00	P0.00	
<i>Accumulated Depreciation - Military, Police and Security Equipment</i>	1 06 05 101 00		P0.00
<i>Accumulated Impairment Losses - Military, Police and Security Equipment</i>	1 06 05 102 00		P0.00
Medical Equipment	1 06 05 110 00	P0.00	
<i>Accumulated depreciation-Medical Equipment</i>	1 06 05 111 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
<i>Accumulated Impairment Losses - Medical Equipment</i>	1 06 05 112 00		P0.00
Sports Equipment	1 06 05 130 00	P0.00	
<i>Accumulated depreciation-Sports Equipment</i>	1 06 05 131 00		P0.00
<i>Accumulated Impairment Losses - Sports Equipment</i>	1 06 05 132 00		P0.00
Technical and Scientific Equipment	1 06 05 140 00	P0.00	
<i>Accumulated depreciation-Technical and Scientific Equipment</i>	1 06 05 141 00		P0.00
<i>Accumulated Impairment Losses - Technical and Scientific Equipment</i>	1 06 05 142 00		P0.00
Other Machinery and Equipment	1 06 05 990 00	P1,954,488.20	
<i>Accumulated depreciation-Other Machinery and Equipment</i>	1 06 05 991 00		P1,169,069.91
<i>Accumulated Impairment Losses - Other Machinery and Equipment</i>	1 06 05 992 00		P0.00
06 Transportation and Equipment			
Motor Vehicles	1 06 06 010 00	P2,072,200.00	
<i>Accumulated depreciation-Motor Vehicles</i>	1 06 06 011 00		P0.00
<i>Accumulated Impairment Losses - Motor Vehicles</i>	1 06 06 012 00		P0.00
Trains	1 06 06 020 00	P0.00	
<i>Accumulated Depreciation - Trains</i>	1 06 06 021 00		P0.00
<i>Accumulated Impairment Losses - Trains</i>	1 06 06 022 00		P0.00
Aircrafts and Aircrafts Ground Equipment	1 06 06 030 00	P0.00	
<i>Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment</i>	1 06 06 031 00		P0.00
<i>Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment</i>	1 06 06 032 00		P0.00
Watercrafts	1 06 06 040 00	P0.00	
<i>Accumulated Depreciation - Watercrafts</i>	1 06 06 041 00		P0.00
<i>Accumulated Impairment Losses - Watercrafts</i>	1 06 06 042 00		P0.00
Other Transportation Equipment	1 06 06 990 00	P0.00	
<i>Accumulated depreciation-Other Transportation Equipment</i>	1 06 06 991 00		P0.00
<i>Accumulated Impairment Losses - Other Transportation Equipment</i>	1 06 06 992 00		P0.00
07 Furnitures, Fixtures and Books			
Furnitures and Fixtures	1 06 07 010 00	P0.00	
<i>Accumulated depreciation-Furnitures and Fixtures</i>	1 06 07 011 00		P0.00
<i>Accumulated Impairment Losses - Furniture and Fixtures</i>	1 06 07 012 00		P0.00
Books	1 06 07 020 00	P0.00	
<i>Accumulated depreciation-Books</i>	1 06 07 021 00		P0.00
<i>Accumulated Impairment Losses - Books</i>	1 06 07 022 00		P0.00
08 Leased Assets			
Leased Assets, Land	1 06 08 010 00	P0.00	
Leased Assets, Buildings and Other Structures	1 06 08 020 00	P0.00	
<i>Accumulated Depreciation - Leased Assets, Buildings and Other Structures</i>	1 06 08 021 00		P0.00
<i>Accumulated Impairment Losses - Leased Assets, Buildings and Other Structures</i>	1 06 08 022 00		P0.00
Leased Assets, Machinery and Equipment	1 06 08 030 00	P0.00	
<i>Accumulated Depreciation - Leased Assets, Machinery and Equipment</i>	1 06 08 031 00		P0.00
<i>Accumulated Impairment Losses - Leased Assets, Machinery and Equipment</i>	1 06 08 032 00		P0.00
Leased Assets, Transportation Equipment	1 06 08 040 00	P0.00	
<i>Accumulated Depreciation - Leased Assets, Transportation Equipment</i>	1 06 08 041 00		P0.00
<i>Accumulated Impairment Losses - Leased Assets, Transportation Equipment</i>	1 06 08 042 00		P0.00
Other Leased Assets	1 06 08 990 00	P0.00	
<i>Accumulated Depreciation - Other Leased Assets</i>	1 06 08 991 00		P0.00
<i>Accumulated Impairment Losses - Other Leased Assets</i>	1 06 08 992 00		P0.00
Leased Assets - Improvements			
Leased Assets Improvements, Land	1 06 09 010 00	P0.00	
<i>Accumulated Depreciation - Leased Assets Improvements, Land</i>	1 06 09 011 00		P0.00
<i>Accumulated Impairment Losses - Leased Assets Improvements, Land</i>	1 06 09 012 00		P0.00
Leased Assets Improvements, Buildings	1 06 09 020 00	P0.00	
<i>Accumulated Depreciation - Leased Assets Improvements, Buildings</i>	1 06 09 021 00		P0.00
<i>Accumulated Impairment Losses - Leased Assets Improvements, Buildings</i>	1 06 09 022 00		P0.00
Other Leased Assets Improvements	1 06 09 990 00	P0.00	
<i>Accumulated Depreciation - Other Leased Assets Improvements</i>	1 06 09 991 00		P0.00
<i>Accumulated Impairment Losses - Other Leased Assets Improvements</i>	1 06 09 992 00		P0.00
Heritage Assets			
Historical Buildings	1 06 10 010 00	P0.00	
<i>Accumulated Depreciation - Historical Buildings</i>	1 06 10 011 00		P0.00
<i>Accumulated Impairment Losses - Historical Buildings</i>	1 06 10 012 00		P0.00
Works of Arts and Archeological Specimens	1 06 10 020 00	P0.00	
<i>Accumulated Depreciation - Works of Arts and Archeological Specimens</i>	1 06 10 021 00		P0.00
<i>Accumulated Impairment Losses - Works of Arts and Archeological Specimens</i>	1 06 10 022 00		P0.00
Other Heritage Assets	1 06 10 990 00	P0.00	
<i>Accumulated Depreciation - Other Heritage Assets</i>	1 06 10 991 00		P0.00
<i>Accumulated Impairment Losses - Other Heritage Assets</i>	1 06 10 992 00		P0.00
Service Concession Assets			
Service Concession- Road Networks	1 06 11 010 00	P0.00	
<i>Accumulated Depreciation - Service Concession- Road Networks</i>	1 06 11 011 00		P0.00
<i>Accumulated Impairment Losses -Service Concession - Road Networks</i>	1 06 11 012 00		P0.00
Service Concession - Flood Control Systems	1 06 11 020 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Flood Control Systems</i>	1 06 11 021 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Flood Control Systems</i>	1 06 11 022 00		P0.00
Service Concession - Sewer Systems	1 06 11 030 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Sewer Systems</i>	1 06 11 031 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Sewer Systems</i>	1 06 11 032 00		P0.00
Service Concession - Water Supply Systems	1 06 11 040 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Water Supply Systems</i>	1 06 11 041 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Water Supply Systems</i>	1 06 11 042 00		P0.00
Service Concession - Power Supply Systems	1 06 11 050 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Power Supply Systems</i>	1 06 11 051 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Power Supply Systems</i>	1 06 11 052 00		P0.00
Service Concession - Communication Networks	1 06 11 060 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Communication Networks</i>	1 06 11 061 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Communication Networks</i>	1 06 11 062 00		P0.00
Service Concession - Seaport Systems	1 06 11 070 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Seaport Systems</i>	1 06 11 071 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Seaport Systems</i>	1 06 11 072 00		P0.00
Service Concession - Airport Systems	1 06 11 080 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Airport Systems</i>	1 06 11 081 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Airport Systems</i>	1 06 11 082 00		P0.00
Service Concession - Parks, Plazas and Monuments	1 06 11 090 00	P0.00	
<i>Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments</i>	1 06 11 091 00		P0.00
<i>Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments</i>	1 06 11 092 00		P0.00
Service Concession-Railway Systems	1 06 11 110 00	P0.00	
<i>Accumulated Depreciation -Service Concession -Railway Systems</i>	1 06 11 111 00		P0.00
<i>Accumulated Impairment Losses -Service Concession -Railway Systems</i>	1 06 11 112 00		P0.00
Service Concession-Buildings and Other Structures	1 06 11 120 00	P0.00	
<i>Accumulated Depreciation -Service Concession - Buildings and Other Structures</i>	1 06 11 121 00		P0.00
<i>Accumulated Impairment Losses -Service Concession - Buildings and Other Structures</i>	1 06 11 122 00		P0.00
Other Service Concession Assets	1 06 11 990 00	P0.00	
<i>Accumulated Depreciation - Other Service Concession Assets</i>	1 06 11 991 00		P0.00
<i>Accumulated Impairment Losses - Other Service Concession Assets</i>	1 06 11 992 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
10 Construction in Progress			
Construction in Progress-Land Improvements	1 06 10 010 00	P0.00	
Constructio <i>Accumulated Depreciation -Work/Zoo</i>	1 06 99 020 00	P0.00	
Constructio <i>Accumulated Impairment Losses -Work/Zoo Animals</i>	1 06 10 030 00	P0.00	
Construction in Progress - Leased Assets	1 06 99 040 00	P0.00	
Constructio <i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	1 06 99 050 00	P0.00	
Other Property, Plant and Equipment			
Work/Zoo - Animals	1 06 99 010 00	P0.00	
<i>Accumulated Depreciation -Work/Zoo</i>	1 06 99 011 00		P0.00
<i>Accumulated Impairment Losses -Work/Zoo Animals</i>	1 06 99 012 00		P0.00
Other Property, Plant and Equipment	1 06 98 990 00	P0.00	
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	1 06 98 991 00		P0.00
<i>Accumulated Impairment Losses - Other Property, Plant and Equipment</i>	1 06 98 992 00		P0.00
TOTAL PROPERTY, PLANT AND EQUIPMENT		P26,036,727.60	P7,049,213.73
07 BIOLOGICAL ASSETS			
01 Bearer Biological Assets			
Breeding Stocks	1 07 01 010 00	P0.00	
<i>Accumulated Impairment Losses - Breeding Stocks</i>	1 07 01 011 00		P0.00
Livestock	1 07 01 020 00	P0.00	
<i>Accumulated Impairment Losses -Livestock</i>	1 07 01 021 00		P0.00
Trees, Plants and Crops	1 07 01 030 00	P0.00	
<i>Accumulated Impairment Losses -Trees, Plants and Crops</i>	1 07 01 031 00		P0.00
Aquaculture	1 07 01 040 00	P0.00	
<i>Accumulated Impairment Losses - Aquaculture</i>	1 07 01 041 00		P0.00
Other Bearer Biological Assets	1 07 01 990 00	P0.00	
<i>Accumulated Impairment Losses - Other Bearer Biological Assets</i>	1 07 01 991 00		P0.00
Consumable Biological Assets			
Livestock Held for Consumption/Sale/Distribution	1 07 02 010 00	P0.00	
<i>Accumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution</i>	1 07 02 011 00		P0.00
Trees, Plants and Crops Held for Consumption/Sale/Distribution	1 07 02 020 00	P0.00	
<i>Accumulated Impairment Losses -Trees, Plants and Crops Held for Consumption/Sale/Distribution</i>	1 07 02 021 00		P0.00
Agricultural Produce Held for Consumption/Sale/Distribution	1 07 02 030 00	P0.00	
<i>Accumulated Impairment Losses -Agricultural Produce Held for Consumption/Sale/Distribution</i>	1 07 02 031 00		P0.00
Aquaculture	1 07 02 040 00	P0.00	
<i>Accumulated Impairment Losses - Aquaculture</i>	1 07 02 041 00		P0.00
Other Consumable Biological Assets	1 07 02 990 00	P0.00	
<i>Accumulated Impairment Losses-Other Consumable Biological Assets</i>	1 07 02 991 00		P0.00
Intangible Assets			
Intangible Assets			
Patents/Copyrights	1 08 01 010 00	P0.00	
<i>Accumulated Amortization - Patents/Copyrights</i>	1 08 01 012 00		P0.00
<i>Accumulated Impairment Losses-Patents/Copyrights</i>	1 08 01 011 00		P0.00
Computer Software	1 08 01 020 00	P0.00	
<i>Accumulated Amortization - Computer Software</i>	1 08 01 021 00		P0.00
<i>Accumulated Impairment Losses-Computer Software</i>	1 08 01 022 00		P0.00
Websites	1 08 01 030 00	P0.00	
<i>Accumulated Amortization - Websites</i>	1 08 01 031 00		P0.00
<i>Accumulated Impairment Losses - Websites</i>	1 08 01 032 00		P0.00
Other Intangible Assets	1 08 01 980 00	P0.00	
<i>Accumulated Amortization - Other Intangible Assets</i>	1 08 01 981 00		P0.00
<i>Accumulated Impairment Losses - Other Intangible Assets</i>	1 08 01 982 00		P0.00
Service Concession-Intangible Assets			
Service Concession-intangible Assets	1 08 02 010 00	P0.00	
<i>Accumulated Amortization-Service Concession Intangible Asset</i>	1 08 02 011 00		P0.00
<i>Accumulated Impairment Losses-Service Concession Intangible Asset</i>	1 08 02 012 00		P0.00
Development in Progress			
Development in Progress-Patents/Copyrights	1 08 99 010 00	P0.00	
Development in Progress-Computer Software	1 08 99 020 00	P0.00	
Development in Progress -Websites	1 08 99 030 00	P0.00	
Development in Progress-Other Intangible Assets	1 08 99 980 00	P0.00	
TOTAL BIOLOGICAL ASSETS		P0.00	P0.00
99 OTHER ASSETS			
01 Advances			
Advances for Operating Expenses	1 99 01 010 00	P20,900.00	
Advances for Payroll	1 99 01 020 00	P0.00	
Advances to Special Disbursing Officer	1 99 01 030 00	P0.00	
Advances to Officers and Employees	1 99 01 040 00	P224,370.00	
02 Prepayments			
Advances to Contractors	1 99 02 010 00	P0.00	
Prepaid Rent	1 99 02 020 00	P0.00	
Prepaid Registration	1 99 02 030 00	P0.00	
Prepaid Interest	1 99 02 040 00	P0.00	
Prepaid Insurance	1 99 02 050 00	P0.00	
Advances to Contractors	1 99 02 010 00	P0.00	
Other Prepayments	1 99 02 990 00	P0.00	
Other Assets			
Acquired Assets	1 99 99 010 00	P0.00	
<i>Accumulated Impairment Losses - Acquired Assets</i>	1 99 99 011 00		P0.00
Foreclosed Property/Assets	1 99 99 020 00	P0.00	
<i>Accumulated Impairment Losses - Foreclosed Property/Assets</i>	1 99 99 021 00		P0.00
Forfeited Property/Assets	1 99 99 030 00	P0.00	
<i>Accumulated Impairment Losses - Forfeited Property/Assets</i>	1 99 99 031 00		P0.00
Confiscated Property/Assets	1 99 99 040 00	P0.00	
<i>Accumulated Impairment Losses - Confiscated Property/Assets</i>	1 99 99 041 00		P0.00
Abandoned Property/Assets	1 99 99 050 00	P0.00	
<i>Accumulated Impairment Losses - Abandoned Property Assets</i>	1 99 99 051 00		P0.00
Other Assets	1 99 99 990 00	P0.00	
<i>Accumulated Impairment Losses-Other Assets</i>	1 99 99 991 00		P0.00
03 Deposits			
Deposit on Letters of Credit	1 99 03 010 00	P0.00	
Guaranty Deposits	1 99 03 020 00	P0.00	
Other Deposits	1 99 03 990 00	P0.00	
TOTAL OTHER ASSETS		P245,270.00	P0.00
TOTAL ASSETS		P27,042,306.98	P7,049,213.73
2 LIABILITIES			
2 LIABILITIES			
01 Financial Liabilities			
01 Payables			
Accounts Payable	2 01 01 010 00		P477,298.93
Due to Officers and Employees	2 01 01 020 00		P0.00
Internal Revenue Allotment Payable	2 01 01 030 00		P0.00
Notes Payable	2 01 01 040 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Interest Payable	2 01 01 050 00		P0.00
Operating Lease Payable	2 01 01 060 00		P0.00
Finance Lease Payable	2 01 01 070 00		P0.00
Awards and Rewards Payable	2 01 01 080 00		P0.00
Service Concession Arrangements Payable	2 01 01 090 00		P0.00
Bills/Bonds/Loans Payable			
Treasury Bills Payable	2 01 02 010 00		P0.00
Bonds Payable - Domestic	2 01 02 020 00		P0.00
Discount on Bonds Payable - Domestic	2 01 02 021 00		P0.00
Premium on Bonds Payable - Domestic	2 01 02 022 00		P0.00
Bond Issue Cost-Domestic	2 01 02 023 00		P0.00
Bonds Payable - Foreign	2 01 02 030 00		P0.00
Discount on Bonds Payable - Foreign	2 01 02 031 00		P0.00
Premium on Bonds Payable - Foreign	2 01 02 032 00		P0.00
Bond Issue Cost-Foreign	2 01 02 033 00		P0.00
Loans Payable - Domestic	2 01 02 040 00		P0.00
Loans Payable - Foreign	2 01 02 050 00		P0.00
Tax Refunds Payable			
Tax Refunds Payable	2 01 03 010 00		P0.00
02 Inter-Agency Payables			
01 Inter-Agency Payables			
Due to BIR	2 02 01 010 00		P81,078.82
Due to GSIS	2 02 01 020 00		P0.00
Life and Retirement Premium	2 02 01 020 01		
ECC	2 02 01 020 02		P0.00
Salary Loan	2 02 01 020 03		P0.00
Policy Loan	2 02 01 020 04		P0.00
Due to PAG - IBIG	2 02 01 030 00		P0.00
Pag-IBIG Premium	2 02 01 030 01		
Pag-IBIG Multi-Purpose Loan	2 02 01 030 02		P0.00
Pag-IBIG Housing Loan	2 02 01 030 03		P0.00
Due to PHILHEALTH	2 02 01 040 00		P0.00
Due to Other NGAs	2 02 01 050 00		P0.00
Due to GOCCs	2 02 01 060 00		P0.00
Due to LGUs	2 02 01 070 00		P0.00
Due to Joint Venture	2 02 01 080 00		P0.00
03 Intra-Agency Payables			
01 Intra-Agency Payables			
Due to Central Office	2 03 01 010 00		P0.00
Due to Bureaus	2 03 01 020 00		P0.00
Due to Regional Offices	2 03 01 030 00		P0.00
Due to Operating Units	2 03 01 040 00		P0.00
Due to Other Funds	2 03 01 050 00		P0.00
Trust Liabilities			
Trust Liabilities	2 04 01 010 00		P0.00
Trust Liabilities - Disaster Risk Reduction And Management Fund	2 04 01 020 00		P0.00
Bail Bonds Payable	2 04 01 030 00		P0.00
Guaranty/Security Deposits Payable	2 04 01 040 00		P0.00
Customers' Deposits Payable	2 04 01 050 00		P0.00
04 Deferred Credits/Unearned Income			
01 Deferred Credits			
Deferred Finance Lease Revenue	2 05 01 010 00		P0.00
Deferred Service Concession Revenue	2 05 01 020 00		P0.00
Other Deferred Credits	2 05 01 990 00		P0.00
Unearned Revenue			
Unearned Revenue - Investment Property	2 05 02 010 00		P0.00
Other Unearned Revenue	2 05 02 990 00		P0.00
Provisions			
Provisions			
Pension Benefits Payable	2 06 01 010 00		P0.00
Leave Benefits Payable	2 06 01 020 00		P0.00
Retirement Gratuity Payable	2 06 01 030 00		P0.00
Other Provisions	2 06 01 990 00		P0.00
99 Other Payables			
99 Other Payables			
Other Payables	2 99 99 990 00		P0.00
TOTAL LIABILITES		P0.00	P558,377.75
3 EQUITY			
3 EQUITY			
01 Government Equity			
01 Government Equity			
Accumulated Surplus	3 01 01 010 00		P32,626,034.59
Contributed Capital	3 01 01 030 00		P0.00
Revaluation Surplus	3 02 01 010 00		P0.00
03 Intermediate Accounts			
01 Intermediate Accounts			
Revenue and Expense Summary	3 03 01 010 00		P0.00
Equity in Joint Venture	3 04 01 010 00		P0.00
Unrealized Gain/ (Loss)			
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	3 05 01 010 00		P0.00
TOTAL EQUITY		P0.00	P32,626,034.59
4 INCOME			
4 INCOME			
Revenue and Expenses			
Tax Revenue			
Tax Revenue - Individual and Corporation Income Tax			
Income Tax - Individuals	4 01 01 010 01		P0.00
Income Tax - Partnership	4 01 01 010 02		P0.00
Income Tax - Corporations	4 01 01 010 03		P0.00
Professional Tax	4 01 01 020 00		P0.00
Travel Tax	4 01 01 030 00		P0.00
Immigration Tax	4 01 01 040 00		P0.00
Tax Revenue - Property			
Estate Tax	4 01 02 010 00		P0.00
Donors Tax	4 01 02 020 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Capital Gains Tax			
Capital Gains Tax - Individuals	4 01 02 030 01		P0.00
Capital Gains Tax - Corporations and Other Enterprises	4 01 02 030 02		P0.00
Tax Revenue - Goods and Services			
Import Duties			
Live Animals, Animals Products	4 01 03 010 01		P0.00
Vegetable Products	4 01 03 010 02		P0.00
Animal or Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal or Vegetable Wax	4 01 03 010 03		P0.00
Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco and Manufactured Tobacco Substitutes	4 01 03 010 04		P0.00
Mineral Products	4 01 03 010 05		P0.00
Products of the Chemical or Allied Industries	4 01 03 010 06		P0.00
Plastics and Articles Thereof; Rubber and Articles Thereof	4 01 03 010 07		P0.00
Raw Hides and Skins, Leather, Furskins and Articles Thereof; Saddlery and Harness; Travel Goods, Handbags and	4 01 03 010 08		P0.00
Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, or of Esparto or	4 01 03 010 09		P0.00
Pulp of Wood or of other Fibrous Cellulosic Material; Recovered (Waste and Scrap) Paper or Paperboard; Paper	4 01 03 010 10		P0.00
Textiles and Textile Articles	4 01 03 010 11		P0.00
Footwear, Headgear, Umbrellas, Sun Umbrellas, Walking-Sticks, Seat-Sticks, Whips, Riding-Crops and Parts Thereof	4 01 03 010 12		P0.00
Articles of Stone, Plaster, Cement, Asbestos, Mica or Similar Materials; Ceramic Products; Glass and Glassware	4 01 03 010 13		P0.00
Natural or Cultured Pearls, Precious or Semi-Precious Stones, Precious Metals, Metals Clad with Precious Metal, and	4 01 03 010 14		P0.00
Base Metals and Articles of Base Metal	4 01 03 010 15		P0.00
Machinery and Mechanical Appliances; Electrical Equipment; Parts Thereof; Sound Recorders and Reproducers, and	4 01 03 010 16		P0.00
Vehicles, Aircraft, Vessels And Associated Transport Equipment	4 01 03 010 17		P0.00
Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical or Surgical Instruments and Appliances	4 01 03 010 18		P0.00
Arms and Ammunition; Parts and Accessories Thereof	4 01 03 010 19		P0.00
Miscellaneous Manufactured Articles	4 01 03 010 20		P0.00
Works of Arts, Collectors' Pieces And Antiques	4 01 03 010 21		P0.00
Other Import Duties	4 01 03 010 99		P0.00
Excise Tax			
Excise - Tobacco Products	4 01 03 020 01		P0.00
Excise - Alcoholic Beverages	4 01 03 020 02		P0.00
Excise - Mining - Non-Metallic Products	4 01 03 020 03		P0.00
Excise - Mining - Metallic Products	4 01 03 020 04		P0.00
Excise - Petroleum Products	4 01 03 020 05		P0.00
Excise - Motor Vehicles	4 01 03 020 06		P0.00
Excise - Mineral Products	4 01 03 020 07		P0.00
Excise - Others	4 01 03 020 99		P0.00
Business Tax			
Value Added Tax	4 01 03 030 01		P0.00
Expanded Value Added Tax	4 01 03 030 02		P0.00
Percentage Tax	4 01 03 030 03		P0.00
Tax on Sand, Gravel and Other Quarry Products	4 01 03 040 00		P0.00
Tax on Delivery Vans and Trucks	4 01 03 050 00		P0.00
Tax of Forest Products	4 01 03 060 00		P0.00
Tax Revenue - Others			
Documentary Stamp Tax	4 01 04 010 00		P0.00
Motor Vehicles Users' Charge			
Motor Vehicles Users' Charge (MVUC) - Proper	4 01 04 020 01		P0.00
Motor Vehicles Users' Charge (MVUC) - Fines and Penalties	4 01 04 020 02		P0.00
Axle Overloading	4 01 04 020 03		P0.00
Other Taxes			
Other Taxes - Business	4 01 04 990 01		P0.00
Other Taxes - Other than Business	4 01 04 990 02		P0.00
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	4 01 05 010 00		P0.00
Tax Revenue - Fines and Penalties - Property Taxes	4 01 05 020 00		P0.00
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	4 01 05 030 00		P0.00
Tax Revenue - Fines and Penalties - Other Taxes	4 01 05 040 00		P0.00
4 INCOME			
02 Service and Business Income			
01 Service Income			
Permit Fees	4 02 01 010 00		P0.00
Permit Fees Import	4 02 01 010 01		P0.00
Permit Fees Export	4 02 01 010 02		P0.00
Other Permit Fees	4 02 01 010 99		P0.00
Registration Fees	4 02 01 020 00		P0.00
Registration Plates, Tags and Stickers Fees			
Regular Plates	4 02 01 030 01		P0.00
Optional Motor Vehicle Special Plate	4 02 01 030 02		P0.00
Vanity Licensed Plates	4 02 01 030 03		P0.00
Validating Tags/Stickers	4 02 01 030 04		P0.00
Clearance and Certification Fees	4 02 01 040 00		P0.00
Clearance Fees	4 02 01 040 01		P0.00
Certification Fees	4 02 01 040 02		P0.00
Endorsement Fees	4 02 01 040 03		P0.00
Identification of Specimens	4 02 01 040 04		P0.00
Franchising Fees	4 02 01 050 00		P0.00
Licensing Fees	4 02 01 060 00		P0.00
Supervision and Regulation Enforcement Fees	4 02 01 070 00		P0.00
Spectrum Usage Fees	4 02 01 080 00		P0.00
Legal Fees	4 02 01 090 00		P0.00
Inspection Fees	4 02 01 100 00		P0.00
Verification and Authentication Fees	4 02 01 110 00		P0.00
Accreditation Fees	4 02 01 110 01		P0.00
Weights and Measures Fees	4 02 01 110 02		P0.00
Other Verification and Authentication Fees	4 02 01 110 99		P0.00
Passport and Visa Fees			
Passport Fees	4 02 01 120 01		P0.00
Visa Fees	4 02 01 120 02		P0.00
Processing Fees	4 02 01 130 00		P0.00
Analysis Fees	4 02 01 130 01		P0.00
Appeal Fees	4 02 01 130 02		P0.00
Application Fees	4 02 01 130 03		P0.00
Assessment Fees	4 02 01 130 04		P0.00
Execution Fees	4 02 01 130 05		P0.00
Express Lane or Special Lane Fees	4 02 01 130 06		P0.00
Filing Fees	4 02 01 130 07		P0.00
Identity Card Fees	4 02 01 130 08		P0.00
Import Processing Fees	4 02 01 130 09		P0.00
Oathtaking Fees	4 02 01 130 10		P0.00
Review Fees	4 02 01 130 11		P0.00
Testing Fees	4 02 01 130 12		P0.00
Other Processing Fees	4 02 01 130 99		P0.00
Fines and Penalties - Service Income	4 02 01 140 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Other Service Income			
Amendment Fees	4 02 01 990 01		P0.00
Calibration Fees	4 02 01 990 02		P0.00
Escheat Fees of Unclaimed Balances	4 02 01 990 03		P0.00
Service Fees on Relent Loan	4 02 01 990 04		P0.00
Technology Development Transfer and Commercialization	4 02 01 990 05		P0.00
Other Geological and Energy Data	4 02 01 990 06		P0.00
Other Service Income	4 02 01 990 00		P0.00
02 Business Income			
School Fees	4 02 02 010 00		P0.00
School Fees - Training Fees	4 02 02 010 01		P52,700.00
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		P0.00
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		P244,550.80
Other School Fees	4 02 02 010 99		P272,800.00
Affiliation Fees	4 02 02 020 00		P0.00
Examination Fees	4 02 02 030 00		P4,525,487.10
Seminar/Training Fees	4 02 02 040 00		P0.00
Rent/Lease Income	4 02 02 050 00		P0.00
Communication Network Fees	4 02 02 060 00		P0.00
Transportation System Fees	4 02 02 070 00		P0.00
Road Network Fees	4 02 02 080 00		P0.00
Waterworks System Fees	4 02 02 090 00		P0.00
Power Supply System Fees	4 02 02 100 00		P0.00
Seaport System Fees	4 02 02 110 00		P0.00
Landing and Parking Fees	4 02 02 120 00		P0.00
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130 00		P189,781.50
Slaughterhouse Operation	4 02 02 140 00		P0.00
Income from Printing and Publication	4 02 02 150 00		P0.00
Sales Revenue	4 02 02 160 00		P0.00
Book Sales	4 02 02 160 01		P0.00
Consultancy Fees	4 02 02 160 02		P0.00
Entrance Fees	4 02 02 160 03		P0.00
Film Showing Fees	4 02 02 160 04		P0.00
Sales of Accountable Forms	4 02 02 160 05		P0.00
Sale of Animals, Meat and Dairy	4 02 02 160 06		P0.00
Sale of Technology thru Payback	4 02 02 160 07		P0.00
Sale of Training Manuals	4 02 02 160 08		P0.00
Other Sales	4 02 02 160 99		P0.00
Sales Discounts	4 02 02 161 00		P0.00
Hospital Fees			
Drugs and Medicines	4 02 02 170 01		P0.00
Medical Supplies	4 02 02 170 02		P0.00
Medical Fees - Operating Room	4 02 02 170 03		P0.00
Medical Fees - Radiology	4 02 02 170 04		P0.00
Medical Fees - Laboratory	4 02 02 170 05		P0.00
Medical Fees - Hemodialysis	4 02 02 170 06		P0.00
Medical Fees - Cardio-Vascular Services	4 02 02 170 07		P0.00
Medical Fees - Nuclear Medicine Services	4 02 02 170 08		P0.00
Medical Fees - Physical Medicine & Rehabilitation Services	4 02 02 170 09		P0.00
Medical Fees - Pulmonary Services	4 02 02 170 10		P0.00
Medical Fees - Neurology Services	4 02 02 170 11		P0.00
Other Fees	4 02 02 170 99		P0.00
Guarantee Income	4 02 02 180 00		P0.00
Fidelity Insurance Income	4 02 02 190 00		P0.00
Dividend Income	4 02 02 200 00		P0.00
Interest Income	4 02 02 210 00		P0.00
Interest on NG Deposits	4 02 02 210 01		P0.00
Interest on Advances to GOCCs	4 02 02 210 02		P0.00
Others	4 02 02 210 99		P0.00
Share in the Profit of Joint Venture	4 02 02 220 00		P0.00
Fines and Penalties - Business Income	4 02 02 230 00		P0.00
Service Concession Revenue	4 02 02 240 00		P0.00
Other Business Income			
Income from Compromise Agreement	4 02 02 990 01		P0.00
Pasture Income	4 02 02 990 02		P0.00
Warehousing Fees	4 02 02 990 03		P0.00
Other Business Income	4 02 02 990 00		P2,311,864.00
03 Assistance and Subsidy			
01 Assistance and Subsidy			
Subsidy from National Government	4 03 01 010 00		P0.00
Subsidy from Other National Government Agencies	4 03 01 020 00		P0.00
Assistance from LGU	4 03 01 030 00		P0.00
Assistance from Government-Owned and/or Controlled Corporations	4 03 01 040 00		P0.00
Subsidy from Other Funds	4 03 01 050 00		P0.00
Subsidy from Central Office	4 03 01 060 00		P0.00
Subsidy from Regional Office/Staff Bureau	4 03 01 070 00		P1,870,201.40
04 Shares, Grants and Donations			
Shares			
Share from National Wealth			
Tobacco Excise Tax (Virginia) per R.A. 7171	4 04 01 010 01		P0.00
Tobacco Excise Tax (Burley and Native) per R.A. 8240	4 04 01 010 02		P0.00
Mining Taxes per R.A. 7160	4 04 01 010 03		P0.00
Royalties per R.A.7160	4 04 01 010 04		P0.00
Forestry Charges per R.A.7160	4 04 01 010 05		P0.00
Fishery Charges per R.A.7160	4 04 01 010 06		P0.00
Renewable Energy charges per R.A.9513	4 04 01 010 07		P0.00
Income Tax Collections in ECO ZONES per R.A. 7922 and R.A. 8748	4 04 01 010 08		P0.00
Value Added Tax per R.A. 7643	4 04 01 010 09		P0.00
Value Added Tax in lieu of Franchise Tax per R.A. 7953 and R.A. 8407	4 04 01 010 10		P0.00
Share from PAGCOR/PCSO	4 04 01 020 00		P0.00
Share from Earnings of GOCCs	4 04 01 030 00		P0.00
02 Grants and Donations			
Income from Grants and Donations in Cash	4 04 02 010 00		P0.00
Income from Grants and Donations in Kind	4 04 02 020 00		P0.00
05 Gains			
01 Gains			
Gain on Foreign Exchange (FOREX)	4 05 01 010 00		P0.00

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Gain on Sale of Investments	4 05 01 020 00		P0.00
Gain on Sale of Investment Property	4 05 01 030 00		P0.00
Gain on Sale of PPE	4 05 01 040 00		P0.00
Gain on Initial Recognition of Biological Assets	4 05 01 050 00		P0.00
Gain on Sale of Biological Assets	4 05 01 060 00		P0.00
Gain from Changes in FV less cost to sell of Biological Assets	4 05 01 070 00		P0.00
Gain from Changes in Fair Value Less Cost to Sell of Biological Assets Due to Price Change	4 05 01 080 00		P0.00
Gain on Sale of Agricultural Produce	4 05 01 090 00		P0.00
Gain on Sale of Intangible Assets	4 05 01 100 00		P0.00
Gain from Changes in Fair Value of Financial Instruments	4 05 01 110 00		P0.00
Gain on Initial Recognition of Agricultural Produce	4 05 01 120 00		P0.00
Other Gains	4 05 01 990 00		P0.00
06 Other Non-Operating Income			
<i>Sale of Assets</i>			
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	4 06 01 010 00		P0.00
Sale of Unserviceable Property	4 06 01 020 00		P0.00
Reversal of Impairment Loss	4 06 02 010 00		P0.00
<i>03 Miscellaneous Income</i>			
Proceeds from Insurance/Indemnities	4 06 09 010 00		P0.00
Miscellaneous Income	4 06 99 990 00		P0.00
TOTAL INCOME		P0.00	P9,467,384.80
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
01 Salaries and Wages			
Salaries and Wages - Regular	5 01 01 010 01	P0.00	
Base Pay - Military/Uniformed Personnel (MUP)	5 01 01 010 02	P0.00	
Salaries and Wages - Casual/Contractual	5 01 01 020 00	P0.00	
02 Other Compensation			
Peronnel Economic and Relief Allowance (PERA)-Civilian	5 01 02 010 01	P0.00	
PERA - Military/Uniformed Personnel (MUP)	5 01 02 010 02	P0.00	
Representation Allowance (RA)	5 01 02 020 00	P0.00	
Transportation Allowance (TA)	5 01 02 030 00	P0.00	
Transportation Allowance (TA)	5 01 02 030 01	P0.00	
RATA of Sectoral/Alternate Sectoral Representatives	5 01 02 030 02	P0.00	
Clothing/Uniform Allowance	5 01 02 040 01	P0.00	
Shoe Allowance - Civilian	5 01 02 040 02	P0.00	
Clothing/Uniform Allowance - Military/Uniformed Personnel (MUP)	5 01 02 040 03	P0.00	
Clothing/Uniform Allowance - Initial - Military/Uniformed Personnel	5 01 02 040 04	P0.00	
Clothing/Uniform Allowance - Special - Military/Uniformed Personnel (MUP)	5 01 02 040 05	P0.00	
Clothing/Uniform Allowance - Cold Weather - Military/Uniformed Personnel (MUP)	5 01 02 040 06	P0.00	
Clothing/Uniform Allowance - Reenlistment - Military/Uniformed Personnel (MUP)	5 01 02 040 07	P0.00	
Clothing/Uniform Allowance - Winter - Military/Uniformed Personnel (MUP)	5 01 02 040 08	P0.00	
Clothing/Uniform Allowance - Combat - Military/Uniformed Personnel (MUP)	5 01 02 040 09	P0.00	
Clothing/Uniform Allowance - Maintenance Cold Weather - Military/Uniformed Personnel (MUP)	5 01 02 040 10	P0.00	
Clothing/Uniform Allowance - Replacement - Military/Uniformed Personnel (MUP)	5 01 02 040 11	P0.00	
Subsistence Allowance	5 01 02 050 00	P0.00	
Subsistence Allowance - Military/Uniformed Personnel (MUP)	5 01 02 050 01	P0.00	
Subsistence Allowance - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 050 02	P0.00	
Subsistence Allowance - Magna Carta for Public Health Workers under R.A. 7305	5 01 02 050 03	P0.00	
Subsistence Allowance - Magna Carta for Public Social Workers under R.A. 9432	5 01 02 050 04	P0.00	
Laundry Allowance	5 01 02 060 00	P0.00	
Laundry Allowance - Civilian	5 01 02 060 01	P0.00	
Laundry Allowance - Military/Uniformed Personnel (MUP)	5 01 02 060 02	P0.00	
Laundry Allowance - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 060 03	P0.00	
Laundry Allowance - Magna Carta Benefits for Public Health Workers under R.A. 7305	5 01 02 060 04	P0.00	
Laundry Allowance - Magna Carta Benefits for Public Social Workers under R.A. 9432	5 01 02 060 05	P0.00	
Quarters Allowance	5 01 02 070 00	P0.00	
Quarters Allowance - Civilian	5 01 02 070 01	P0.00	
Quarters Allowance - Military/Uniformed Personnel (MUP)	5 01 02 070 02	P0.00	
Quarters Allowance - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 070 03	P0.00	
Quarters Allowance - Magna Carta Benefits for Public Health Workers under R.A. 7305	5 01 02 070 04	P0.00	
Quarters Allowance - Magna Carta Benefits for Public Social Workers under R.A. 9432	5 01 02 070 05	P0.00	
Productivity Incentive Allowance	5 01 02 080 01	P0.00	
Productivity Incentive Allowance - Military/Uniformed Personnel (MUP)	5 01 02 080 02	P0.00	
Honoraria	5 01 02 100 01	P0.00	
Honoraria - Military/Uniformed Personnel (MUP)	5 01 02 100 02	P0.00	
Honoraria - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 100 03	P0.00	
Honoraria - Magna Carta Benefits for Public Health Social Workers under R.A.7305	5 01 02 100 04	P0.00	
Honoraria - Magna Carta Benefits for Public Social Workers under R.A. 9432	5 01 02 100 05	P0.00	
Hazard Pay	5 01 02 110 01	P0.00	
Hazard Duty Pay - Civilian	5 01 02 110 02	P0.00	
Hazard Duty Pay - Military/Uniformed Personnel (MUP)	5 01 02 110 03	P0.00	
HP - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 110 04	P0.00	
HP - Magna Carta Benefits for Public Health Workers under R.A. 7305	5 01 02 110 05	P0.00	
HP - Magna Carta Benefits for Public Social Workers under R.A. 9432	5 01 02 110 06	P0.00	
Radiation Hazard Pay not exceeding 15% of Basic Salary	5 01 02 110 07	P0.00	
High Risk Duty Pay - Military/Uniformed Personnel (MUP)	5 01 02 110 08	P0.00	
Hazardous Duty Pay - Military/Uniformed Personnel (MUP)	5 01 02 110 09	P0.00	
Longevity Pay	5 01 02 120 01	P0.00	
Longevity Pay - Military/Uniformed Personnel (MUP)	5 01 02 120 02	P0.00	
Longevity Pay - Magna Carta Benefits for Science and Technology under R.A. 8439	5 01 02 120 03	P0.00	
Longevity Pay - Magna Carta Benefits fo Public Health Workers under R.A. 7305	5 01 02 120 04	P0.00	
Longevity Pay - Magna Carta Benefits for Public Social Workers under R.A. 9432	5 01 02 120 05	P0.00	
Overtime and Night Pay	5 01 02 130 00	P0.00	
Overtime Pay	5 01 02 130 01	P0.00	
Night-shift Differential Pay	5 01 02 130 02	P0.00	
Year End Bonus	5 01 02 140 00	P0.00	
Bonus - Civilian	5 01 02 140 01	P0.00	
Bonus - Military/Uniformed Personnel (MUP)	5 01 02 140 02	P0.00	
Cash Gift	5 01 02 150 01	P0.00	
Cash Gift - Military/Uniformed Personnel (MUP)	5 01 02 150 02	P0.00	
Other Bonuses and Allowances	5 01 02 990 00	P0.00	
Per Diems - Civilian	5 01 02 990 01	P0.00	
Allowance of PAO Lawyers and Employees Assigned in Night Courts - Civilian	5 01 02 990 02	P0.00	
Allowance of Attorney's de Officio - Civilian	5 01 02 990 03	P0.00	
Special Hardship Allowance - Civilian	5 01 02 990 04	P0.00	
Private Messenger Fee - Civilian	5 01 02 990 05	P0.00	
Inquest Allowance - Civilian	5 01 02 990 06	P0.00	
Special Duty Allowance - Civilian	5 01 02 990 07	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Special Duty Allowance - Military/Uniformed Personnel (MUP)	5 01 02 990 08		P0.00
Special Allowance for Judges and Justices - Civilian	5 01 02 990 09		P0.00
Special Allowance for the Members of the Prosecution Service	5 01 02 990 10		P0.00
Collective Negotiations Agreement	5 01 02 990 11		P0.00
Productivity Enhancement Incentive	5 01 02 990 12		P0.00
Productivity Enhancement Incentive - Military/Uniformed Personnel (MUP)	5 01 02 990 13		P0.00
Performance Based Bonus	5 01 02 990 14		P0.00
Performance Based Bonus - Military/Uniformed Personnel (MUP)	5 01 02 990 15		P0.00
Flying Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 16		P0.00
Special Group Term Insurance - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 17		P0.00
Sea Duty Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 18		P0.00
Combat Incentive Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 19		P0.00
Reenlistment Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 20		P0.00
Other Subsistence Allowance - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 21		P0.00
Training Subsistence Allowance - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 22		P0.00
Civil Disturbance Control Subsistence Allowance - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 23		P0.00
Subsistence of Detainees - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 24		P0.00
Hardship Allowance - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 25		P0.00
Combat Duty Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 26		P0.00
Incentive Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 27		P0.00
Instructor's Duty Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 28		P0.00
Reservist's Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 29		P0.00
Medal of Valor Award - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 30		P0.00
Hospitalization Expenses - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 31		P0.00
Specialist's Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 32		P0.00
Parachutist Pay - Duty Based Allowance - Military/Uniformed Personnel (DBA-MUP)	5 01 02 990 33		P0.00
Provisional Allowance - Military/Uniformed Personnel	5 01 02 990 34		P0.00
Officers Allowance - Military/Uniformed Personnel	5 01 02 990 35		P0.00
Bonus and Allowances - Mid year bonus	5 01 02 990 36		P0.00
Mid-Year Bonus - Military/Uniformed Personnel	5 01 02 990 37		P0.00
Anniversary Bonus - Civilian	5 01 02 990 38		P0.00
Anniversary Bonus - Military/Uniformed Personnel	5 01 02 990 39		P0.00
03 Personnel Benefit Contributions			
Life and Retirement Insurance Premiums	5 01 03 010 00		P0.00
PAG-IBIG Contributions	5 01 03 020 01		P0.00
Pag-IBIG - Military/Uniformed Personnel (MUP)	5 01 03 020 02		P0.00
PHILHEALTH Contributions	5 01 03 030 01		P0.00
PhilHealth - Military/Uniformed Personnel (MUP)	5 01 03 030 02		P0.00
Employees Compensation Insurance Premiums	5 01 03 040 01		P0.00
ECIP - Military/Uniformed Personnel (MUP)	5 01 03 040 02		P0.00
Provident/Welfare Fund Contributions	5 01 03 050 00		P0.00
04 Other Personnel Benefits			
Pension Benefits			
Pension Benefits - Civilian	5 01 04 010 01		P0.00
Pension Benefits - Military/Uniformed Personnel (MUP)	5 01 04 010 02		P0.00
Pension Benefits - Veterans	5 01 04 010 03		P0.00
Retirement Gratuity			
Retirement Gratuity	5 01 04 020 01		P0.00
Retirement Gratuity - Military/Uniformed Personnel (MUP)	5 01 04 020 02		P0.00
Terminal Leave Benefits			
Terminal Leave Benefits / Monetization	5 01 04 030 01		P0.00
Terminal Leave Benefits - Military/Uniformed Personnel (MUP)	5 01 04 030 02		P0.00
Other Personnel Benefits			
Lump-sum for Creation of New Positions - Civilian	5 01 04 990 01		P0.00
Lump-sum for Creation of New Position - Military/Uniformed Personnel (MUP)	5 01 04 990 02		P0.00
Lump-sum for Reclassification of Positions	5 01 04 990 03		P0.00
Lump-sum for Equivalent-Record Form	5 01 04 990 04		P0.00
Lump-sum for Master Teachers	5 01 04 990 05		P0.00
Lump-sum for Compensation Adjustment	5 01 04 990 06		P0.00
Lump-sum for Filling of Positions - Civilian	5 01 04 990 07		P0.00
Lump-sum for NBC No. 308	5 01 04 990 08		P0.00
Lump-sum for Personnel Services	5 01 04 990 09		P0.00
Lump-sum for Step Increments - Length of Service	5 01 04 990 10		P0.00
Lump-sum for Step Increments - Meritorious Performance	5 01 04 990 11		P0.00
Other Lump-sum	5 01 04 990 12		P0.00
Police Benefits (NAPOLCOM)	5 01 04 990 13		P0.00
Other Personnel Benefits	5 01 04 990 99		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 00	P753,587.71	
Travelling Expenses - Foreign	5 02 01 020 00	P0.00	
02 Training and Scholarship Expenses			
Training Expenses	5 02 02 010 00	P6,738,471.49	
Scholarship Grants Expenses	5 02 02 020 00	P0.00	
03 Supplies and Materials Expenses			
Office Supplies Expenses	5 02 03 010 00	P305,463.75	
Accountable Forms Expenses	5 02 03 020 00	P0.00	
Non-Accountable Forms Expenses	5 02 03 030 00	P0.00	
Animal/Zoological Supplies Expenses	5 02 03 040 00	P0.00	
Food Supplies Expense	5 02 03 050 00	P0.00	
Welfare Goods Expense	5 02 03 060 00	P0.00	
Drugs and Medicines Expenses	5 02 03 070 00	P0.00	
Medical, Dental and Laboratory Supplies Expense	5 02 03 080 00	P0.00	
Fuel, Oil and Lubricants Expense	5 02 03 090 00	P841,519.00	
Agricultural and Marine Supplies Expenses	5 02 03 100 00	P0.00	
Textbooks and Instructional Materials Expenses	5 02 03 110 00	P7,161,879.98	
Textbooks and Instructional Materials Expenses	5 02 03 110 01	P0.00	
Chalk Allowance	5 02 03 110 02	P0.00	
Military, Police and Traffic Supplies Expenses	5 02 03 120 00	P0.00	
Chemical and Filtering Supplies Expenses	5 02 03 130 00	P0.00	
Semi-Expendable Machinery and Equipment Expenses			
Semi-Expendable Machinery & Equipment - Machinery	5 02 03 210 01	P0.00	
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5 02 03 210 02	P0.00	
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5 02 03 210 03	P185,100.00	
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	5 02 03 210 04	P0.00	
Semi-Expendable Machinery & Equipment - Marine and Fishery Equipment	5 02 03 210 05	P0.00	
Semi-Expendable Machinery & Equipment - Airport Equipment	5 02 03 210 06	P0.00	
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	5 02 03 210 07	P179,800.00	
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment	5 02 03 210 08	P0.00	
Semi-Expendable Machinery & Equipment - Military Police and Security Equipment	5 02 03 210 09	P0.00	
Semi-Expendable Machinery & Equipment - Medical Equipment	5 02 03 210 10	P0.00	
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	5 02 03 210 11	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5 02 03 210 12	PO.00	
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Expenses	5 02 03 210 13	PO.00	
Semi-Expendable Other Machinery & Equipment Expenses	5 02 03 210 99	P217,829.05	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00	P56,025.00	
Furniture and Fixtures	5 02 03 220 01	PO.00	
Books	5 02 03 220 02	PO.00	
Other Supplies and Materials Expense	5 02 03 990 00	PO.00	
04 Utility Expenses			
Water Expense	5 02 04 010 00	P47,717.95	
Electricity Expense	5 02 04 020 00	P1,323,984.03	
Gas/Heating Expenses	5 02 04 030 00	PO.00	
Other Utility Expenses	5 02 04 990 00	PO.00	
05 Communication Expenses			
Postage and Courier Services	5 02 05 010 00	PO.00	
Telephone Expenses - Mobile	5 02 05 020 01	P12,004.00	
Telephone Expenses - Landline	5 02 05 020 02	PO.00	
Internet Subscription Expenses	5 02 05 030 00	P220,086.57	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 00	PO.00	
06 Awards/Rewards and Prizes			
Awards/Rewards Expenses	5 02 06 010 01	PO.00	
Rewards and Incentives	5 02 06 010 02	PO.00	
Prizes	5 02 06 020 00	PO.00	
Indemnities	5 02 06 030 00	PO.00	
07 Survey, Research, Exploration and Development Expenses			
Survey Expenses	5 02 07 010 00	PO.00	
Research, Exploration and Development Expenses	5 02 07 020 00	PO.00	
Demolition and Relocation Expenses	5 02 08 010 00	PO.00	
Desilting and Dredging Expenses	5 02 08 020 00	PO.00	
Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	5 02 09 010 00	PO.00	
10 Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	5 02 10 010 00	P450.00	
Intelligence Expenses	5 02 10 020 00	PO.00	
Extraordinary and Miscellaneous Expenses	5 02 10 030 00	PO.00	
11 Professional Services			
Legal Services	5 02 11 010 00	P13,060.00	
Auditing Services	5 02 11 020 00	PO.00	
Consultancy Services	5 02 11 030 00	PO.00	
Other Professional Services	5 02 11 990 00	P1,507,844.88	
12 General Services			
Environment/Sanitary Services	5 02 12 010 00	PO.00	
Janitorial Services	5 02 12 020 00	PO.00	
Security Services	5 02 12 030 00	PO.00	
Other General Services	5 02 12 990 00	P1,485,644.38	
13 Repairs and Maintenance			
Repairs and Maintenance - Investment Property	5 02 13 010 00	PO.00	
Repairs and Maintenance - Land Improvements	5 02 13 020 00	PO.00	
Repairs and Maintenance - Land Improvements - Aquaculture Structures	5 02 13 020 01	PO.00	
Repairs and Maintenance - Land Improvements - Reforestation Projects	5 02 13 020 02	PO.00	
Repairs and Maintenance - Land Improvements - Other Land Improvements	5 02 13 020 99	PO.00	
Repairs and Maintenance - Infrastructure Assets - Road Networks	5 02 13 030 01	PO.00	
Repairs and Maintenance - Infrastructure Assets - Flood Control Systems	5 02 13 030 02	PO.00	
Repairs and Maintenance - Infrastructure Assets - Sewer Systems	5 02 13 030 03	PO.00	
Repairs and Maintenance - Infrastructure Assets - Water supply Sys	5 02 13 030 04	PO.00	
Repairs and Maintenance - Infrastructure Assets - Power Supply Systems	5 02 13 030 05	PO.00	
Repairs and Maintenance - Infrastructure Assets - Communication Networks	5 02 13 030 06	PO.00	
Repairs and Maintenance - Infrastructure Assets - Seaport Systems	5 02 13 030 07	PO.00	
Repairs and Maintenance - Infrastructure Assets - Airport Systems	5 02 13 030 08	PO.00	
Repairs and Maintenance - Infrastructure Assets - Parks, Plazas, and Monuments	5 02 13 030 09	PO.00	
Repairs and Maintenance - Infrastructure Assets - Railway Systems	5 02 13 030 10	PO.00	
Repairs and Maintenance - Infrastructure Assets - Other Infrastructure Assets	5 02 13 030 99	PO.00	
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01	PO.00	
Repairs and Maintenance - Buildings and Other Structures - School Buildings	5 02 13 040 02	P651,766.17	
Repairs and Maintenance - Buildings and Other Structures - Hospitals and Health Centers	5 02 13 040 03	PO.00	
Repairs and Maintenance - Buildings and Other Structures - Markets	5 02 13 040 04	PO.00	
Repairs and Maintenance - Buildings and Other Structures - Slaughterhouses	5 02 13 040 05	PO.00	
Repairs and Maintenance - Buildings and Other Structures - Hotels and Dormitories	5 02 13 040 06	PO.00	
Repairs and Maintenance - Buildings and Other Structures - Other Structures	5 02 13 040 99	PO.00	
Repairs and Maintenance - Machinery and Equipment - Machinery	5 02 13 050 01	PO.00	
Repairs and Maintenance - Machinery and Equipment - Office Equipment	5 02 13 050 02	PO.00	
Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 050 03	PO.00	
Repairs and Maintenance - Machinery and Equipment - Agricultural and Forestry Equipment	5 02 13 050 04	PO.00	
Repairs and Maintenance - Machinery and Equipment - Marine and Fishery Equipment	5 02 13 050 05	PO.00	
Repairs and Maintenance - Machinery and Equipment - Airport Equipment	5 02 13 050 06	PO.00	
Repairs and Maintenance - Machinery and Equipment - Comm Equipment	5 02 13 050 07	PO.00	
Repairs and Maintenance - Machinery and Equipment - Construction and Heavy Equipment	5 02 13 050 08	PO.00	
Repairs and Maintenance - Machinery and Equipment - Disaster Response and Rescue Equipment	5 02 13 050 09	PO.00	
Repairs and Maintenance - Machinery and Equipment - Military, Police and Security Equipment	5 02 13 050 10	PO.00	
Repairs and Maintenance - Machinery and Equipment - Medical Equipment	5 02 13 050 11	PO.00	
Repairs and Maintenance - Machinery and Equipment - Printing Equipment	5 02 13 050 12	PO.00	
Repairs and Maintenance - Machinery and Equipment - Sports Equipment	5 02 13 050 13	PO.00	
Repairs and Maintenance - Machinery and Equipment - Technical and Scientific Equipment	5 02 13 050 14	PO.00	
Repairs and Maintenance - Machinery and Equipment - Other ME	5 02 13 050 99	P7,859.00	
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01	P178,496.91	
Repairs and Maintenance - Transportation Equipment - Trains	5 02 13 060 02	PO.00	
Repairs and Maintenance - Transportation Equipment - Aircrafts and Aircrafts Ground Equipment	5 02 13 060 03	PO.00	
Repairs and Maintenance - Transportation Equipment - Watercrafts	5 02 13 060 04	PO.00	
Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment	5 02 13 060 99	PO.00	
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070 00	PO.00	
Repairs and Maintenance - Leased Assets - Buildings and Other Structures	5 02 13 080 01	PO.00	
Repairs and Maintenance - Leased Assets - Machinery and Equipment	5 02 13 080 02	PO.00	
Repairs and Maintenance - Leased Assets - Transportation Equipment	5 02 13 080 03	PO.00	
Repairs and Maintenance - Leased Assets - Other Leased Assets	5 02 13 080 99	PO.00	
Repairs and Maintenance - Leased Assets Improvements - Land	5 02 13 090 01	PO.00	
Repairs and Maintenance - Leased Assets Improvements - Buildings	5 02 13 090 02	PO.00	
Repairs and Maintenance - Leased Assets Improvements - Other LAI	5 02 13 090 99	PO.00	
Restoration and Maintenance - Heritage Assets - Historical Buildings	5 02 13 100 01	PO.00	
Restoration and Maintenance - Heritage Assets - Works of Arts and Archeological Specimens	5 02 13 100 02	PO.00	
Restoration and Maintenance - Heritage Assets - Other Heritage Assets	5 02 13 100 99	PO.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5 02 13 210 00	PO.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Machinery	5 02 13 210 01	PO.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Office Equipment	5 02 13 210 02	PO.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment	5 02 13 210 03	PO.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Agricultural and Forestry Equipment	5 02 13 210 04	PO.00	

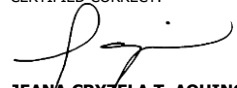
ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Marine and Fishery Equipment	5 02 13 210 05	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Communications Equipment	5 02 13 210 07	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Disaster Response and Rescue Equipment	5 02 13 210 08	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Military Police and Security Equipment	5 02 13 210 09	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Medical Equipment	5 02 13 210 10	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Printing Equipment	5 02 13 210 11	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Sports Equipment	5 02 13 210 12	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment	5 02 13 210 13	P0.00	
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Other Machinery & Equipment	5 02 13 210 99	P0.00	
Furniture and Fixtures	5 02 13 220 01	P0.00	
Books	5 02 13 220 02	P0.00	
Repairs and Maintenance - Work/Zoo Animals	5 02 13 990 01	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 00	P0.00	
Financial Assistance to NGAs	5 02 14 020 00	P0.00	
Financial Assistance to Local Government Units			
Tobacco Excise Tax (Virginia) per R.A. 7171	5 02 14 030 01	P0.00	
Tobacco Excise Tax (Burley and Native) per R.A. 8240 / 10351	5 02 14 030 02	P0.00	
Mining Taxes per R.A. 7160	5 02 14 030 03	P0.00	
Royalties per R.A. 7160	5 02 14 030 04	P0.00	
Forestry Chargers per R.A. 7160	5 02 14 030 05	P0.00	
Fishery Charges per R.A. 7160	5 02 14 030 06	P0.00	
Renewable Energy charges per R.A. 9513	5 02 14 030 07	P0.00	
Income Tax Collections in ECO ZONES per R.A. 7922 and R.A. 8748	5 02 14 030 08	P0.00	
Value Added Tax per R.A. 7643	5 02 14 030 09	P0.00	
Value Added Tax in lieu of Franchise Tax per R.A. 7953 and R.A. 8407	5 02 14 030 10	P0.00	
Budgetary Support to Government-Owned and/or Controlled Corporations			
Subsidy Support to Operations of GOCCs	5 02 14 040 01	P0.00	
Road Networks	5 02 14 040 02	P0.00	
Flood Control Systems	5 02 14 040 03	P0.00	
Sewer Systems	5 02 14 040 04	P0.00	
Water Supply Systems	5 02 14 040 05	P0.00	
Power Supply Systems	5 02 14 040 06	P0.00	
Communication Networks	5 02 14 040 07	P0.00	
Seaport Systems	5 02 14 040 08	P0.00	
Airport Systems	5 02 14 040 09	P0.00	
Parks, Plazas and Monuments	5 02 14 040 10	P0.00	
Other Infrastructure Assets	5 02 14 040 99	P0.00	
Financial Assistance to NGOs/POs	5 02 14 050 00	P0.00	
Internal Revenue Allotment	5 02 14 060 00	P0.00	
Subsidy to Regional Offices/Staff Bureaus	5 02 14 070 00	P0.00	
Subsidy to Operating Units	5 02 14 080 00	P0.00	
Subsidy to Other Funds	5 02 14 090 00	P0.00	
Subsidies Others	5 02 14 990 00	P0.00	
15 Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licences	5 02 15 010 00	P6,355.00	
Taxes, Duties and Licenses	5 02 15 010 01	P12,110.00	
Tax Refund	5 02 15 010 02	P0.00	
Fidelity Bond Premiums	5 02 15 020 00	P0.00	
Insurance Expenses	5 02 15 030 00	P8,462.88	
16 Labor and Wages			
Labor and Wages	5 02 16 010 00	P0.00	
99 Other Maintenance and Operating Expenses			
Advertising Expenses	5 02 99 010 00	P0.00	
Printing and Publication Expenses	5 02 99 020 00	P0.00	
Representations Expenses	5 02 99 030 00	P610,959.15	
Transportation and Delivery Expenses	5 02 99 040 00	P2,270.00	
Rent/Lease Expenses			
Rent/Lease Expenses	5 02 99 050 00	P15,000.00	
Rents-Buildings and Structures	5 02 99 050 01	P0.00	
Rents - Land	5 02 99 050 02	P0.00	
Rents-Motor Vehicles	5 02 99 050 03	P0.00	
Rents - Equipment	5 02 99 050 04	P0.00	
Rents-Living Quarters	5 02 99 050 05	P0.00	
Operating Lease	5 02 99 050 06	P0.00	
Financial Lease	5 02 99 050 07	P0.00	
Membership Dues and contributions to Organizations	5 02 99 060 00	P0.00	
Subscriptions Expenses	5 02 99 070 00	P6,500.00	
Donations	5 02 99 080 00	P0.00	
Litigation/Acquired Assets Expenses	5 02 99 090 00	P0.00	
Loss of Guarantee	5 02 99 100 00	P0.00	
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01	P0.00	
Other Maintenance and Operating Expenses	5 02 99 990 02	P108,457.00	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P22,658,703.89	P0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
Management Supervision/Trusteeship Fees	5 03 01 010 00	P0.00	
Interest Expenses			
Interest Paid to Residents other than General Government	5 03 01 020 01	P0.00	
Interest Paid to other than General Government Units	5 03 01 020 02	P0.00	
Guarantee Fees	5 03 01 030 00	P0.00	
Bank Charges	5 03 01 040 00	P0.00	
Commitment Fees	5 03 01 050 00	P0.00	
Other Financial Charges	5 03 01 990 00	P0.00	
TOTAL FINANCIAL EXPENSES		P0.00	P0.00
04 DIRECT COST			
01 Cost of Sales			
Direct Labor	5 04 01 010 00	P0.00	
Manufacturing Overhead	5 04 01 020 00	P0.00	
Cost of Sales	5 04 02 010 00	P0.00	
TOTAL DIRECT COST		P0.00	P0.00
05 Non-Cash Expenses			
01 Depreciation			
Depreciation - Investment Property	5 05 01 010 00	P0.00	
Depreciation - Land Improvements	5 05 01 020 00	P0.00	
Aquaculture Structures	5 05 01 020 01	P0.00	
Depreciation - Other Land Improvements	5 05 01 020 99	P0.00	
Depreciation - Infrastructure Asset - Road Networks	5 05 01 030 01	P0.00	
Depreciation - Infrastructure Asset - Flood Control Systems	5 05 01 030 02	P0.00	
Depreciation - Infrastructure Asset - Sewer System	5 05 01 030 03	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Depreciation - Infrastructure Asset - Water Supply Systems	5 05 01 030 04	P0.00	
Depreciation - Infrastructure Asset - Power Supply Systems	5 05 01 030 05	P0.00	
Depreciation - Infrastructure Asset - Communication Networks	5 05 01 030 06	P0.00	
Depreciation - Infrastructure Asset - Seaport Systems	5 05 01 030 07	P0.00	
Depreciation - Infrastructure Asset - Airport Systems	5 05 01 030 08	P0.00	
Depreciation - Infrastructure Asset - Parks, Plazas and Monuments	5 05 01 030 09	P0.00	
Depreciation - Infrastructure Asset - Railway Systems	5 05 01 030 10	P0.00	
Depreciation - Infrastructure Asset - Other Infrastructure Assets	5 05 01 030 99	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 - Hospitals and Health Centers	5 05 01 040 03	P0.00	
Depreciation - Buildings and Other Structures - Markets	5 05 01 040 04	P0.00	
Depreciation - Buildings and Other Structures - Slaughterhouses	5 05 01 040 05	P0.00	
Depreciation - Buildings and Other Structures - Hostels and Dormitories	5 05 01 040 06	P0.00	
Depreciation - Buildings and Other Structures - Other Structures	5 05 01 040 99	P0.00	
Depreciation - Machinery and Equipment - Machinery	5 05 01 050 01	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 - Marine and Fishery Equipment	5 05 01 050 05	P0.00	
Depreciation - Machinery and Equipment - Airport Equipment	5 05 01 050 06	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 - Disaster Response and Rescue Equipment	5 05 01 050 09	P0.00	
Depreciation - Machinery and Equipment - Military, Police and Security Equipment	5 05 01 050 10	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 01 060 01	P0.00	
Depreciation - Transportation Equipment - Trains	5 05 01 060 02	P0.00	
Depreciation - Transportation Equipment - Aircrafts and Aircrafts Ground Equipment	5 05 01 060 03	P0.00	
Depreciation - Transportation Equipment - Watercrafts	5 05 01 060 04	P0.00	
Depreciation - Transportation Equipment - Other Transportation Equipment	5 05 01 060 99	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 - Leased Assets			
Buildings and Other Structures	5 05 01 080 01	P0.00	
Machinery and Equipment	5 05 01 080 02	P0.00	
Transportation Equipment	5 05 01 080 03	P0.00	
Other Leased Assets	5 05 01 080 99	P0.00	
Depreciation - Leased Assets Improvements			
Land	5 05 01 090 01	P0.00	
Buildings	5 05 01 090 02	P0.00	
Other Leased Assets Improvements	5 05 01 090 99	P0.00	
Depreciation - Heritage Assets			
Historical Buildings	5 05 01 100 01	P0.00	
Works of Arts and Archeological Specimens	5 05 01 100 02	P0.00	
Other Heritage Assets	5 05 01 100 99	P0.00	
Depreciation - Service Concession Asset			
Road Networks	5 05 01 110 01	P0.00	
Flood Control Systems	5 05 01 110 02	P0.00	
Sewer Systems	5 05 01 110 03	P0.00	
Water Supply Systems	5 05 01 110 04	P0.00	
Power Supply Systems	5 05 01 110 05	P0.00	
Communications Networks	5 05 01 110 06	P0.00	
Seaport Systems	5 05 01 110 07	P0.00	
Airport Systems	5 05 01 110 08	P0.00	
Parks, Plazas and Monuments	5 05 01 110 09	P0.00	
Railway Systems	5 05 01 110 10	P0.00	
Buildings and Other Structures	5 05 01 110 11	P0.00	
Other Service Concession Assets	5 05 01 110 00	P0.00	
Depreciation - Other Property, Plant and Equipment - Work/Zoo Animals	5 05 01 990 01	P0.00	
Depreciation - Other Property, Plant and Equipment - Other PPE	5 05 01 990 99	P0.00	
Amortization			
Amortization - Intangible Assets			
Patents/Copyrights	5 05 02 010 01	P0.00	
Computer Software	5 05 02 010 02	P0.00	
Other Intangible Assets	5 05 02 010 99	P0.00	
Impairment Loss			
Impairment Loss - Financial Assets Held to Maturity	5 05 03 010 00	P0.00	
Impairment Loss - Loans and Receivables	5 05 03 020 00	P0.00	
Impairment Loss - Other Assets	5 05 03 020 00	P0.00	
Impairment Loss - Lease Receivables	5 05 03 030 00	P0.00	
Impairment Loss - Investments in GOCCs	5 05 03 040 00	P0.00	
Impairment Loss - Investment in Joint Venture	5 05 03 050 00	P0.00	
Impairment Loss - Other Receivables	5 05 03 060 00	P0.00	
Impairment Loss - Inventories	5 05 03 070 00	P0.00	
Impairment Loss - Investment Property			
Investment Property, Land	5 05 03 080 01	P0.00	
Investment Property, Buildings	5 05 03 080 02	P0.00	
Impairment Loss - Property, Plant and Equipment	5 05 03 090 00	P0.00	
Impairment Loss - Biological Assets	5 05 03 100 00	P0.00	
Impairment Loss - Intangible Assets			
Patents/Copyrights	5 05 03 110 01	P0.00	
Computer Software	5 05 03 110 02	P0.00	
Websites	5 05 03 110 03	P0.00	
Other Intangible Assets	5 05 03 110 99	P0.00	
Impairment Loss - Investments in Associates	5 05 03 120 00	P0.00	
Impairment Loss - Other Assets	5 05 03 990 00	P0.00	
02 Losses			
Loss on Foreign Exchange (FOREX)	5 05 04 010 00	P0.00	
Loss on Sale of Investments	5 05 04 020 00	P0.00	
Loss on Sale of Investment Property	5 05 04 030 00	P0.00	
Loss on Sale of Property, Plant and Equipment	5 05 04 040 00	P0.00	
Loss on Sale of Biological Assets	5 05 04 050 00	P0.00	
Loss on Sale of Agricultural Produce	5 05 04 060 00	P0.00	
Loss on Sale of Intangible Assets	5 05 04 070 00	P0.00	
Loss on Sale of Assets	5 05 04 080 00	P0.00	
Loss of Assets	5 05 04 090 00	P0.00	
Loss on Guaranty	5 05 04 100 00	P0.00	
Loss on Initial Recognition of Biological Assets	5 05 04 110 00	P0.00	
Loss from Changes in Fair Value of Financial Instruments	5 05 04 120 00	P0.00	

ACCOUNT NAMES	ACCOUNT	ISAT	
		DEBIT	CREDIT
Loss from Changes in Fair Value Less Coststo Sell of Biological Assets Due to Physical Change	5 05 04 130 00	P0.00	
Loss from Changes in Fair Value Less Coststo Sell of Biological Assets Due to Price Change	5 05 04 140 00	P0.00	
Other Losses	5 05 04 990 00	P0.00	
TOTAL NON-CASH EXPENSES		P0.00	P0.00
TOTAL EXPENSES		P22,658,703.89	P0.00
GRAND TOTAL		P49,701,010.87	P49,701,010.87

CERTIFIED CORRECT:

P0.00



JEANA CRYZELA T. AQUINO
Acting Accountant