

PHILIPPINE POSTAL CORPORATION

TRIAL BALANCE

AS OF JUNE 30, 2017

ACCOUNT CODE	ACCOUNT NAME	REVISED CHART OF ACCOUNTS	RCA CODE	SUB CODE	SL	BALANCES, Beginning		TRANSACTION FOR THE MONTH		BALANCES, Ending	
						DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
102-001	CASH - COLLECTING OFFICERS - CORPORATE	CASH-COLLECTING OFFICERS	10101010	111	100	311,332,288.15	-	263,849,631.09	256,781,381.45	318,400,537.78	-
102-008	CASH - COLLECTING OFFICERS - TRUST - OUTPUT VAT	CASH-COLLECTING OFFICERS	10101010	111	200	412,014.63	-	-	-	412,014.63	-
102-002	CASH - COLLECTING OFFICERS - TRUST - MANUAL MO	CASH-COLLECTING OFFICERS	10101010	211		21,871,296.67	-	20,762,198.40	18,673,679.84	23,959,815.23	-
102-003	CASH - COLLECTING OFFICERS - TRUST - 6PMO	CASH-COLLECTING OFFICERS	10101010	212		539,807.36	-	73,232.58	60,232.58	572,807.36	-
102-006	CASH - COLLECTING OFFICERS - TRUST - CONSIGNMENT	CASH-COLLECTING OFFICERS	10101010	222		-	19,624.91	-	-	-	19,624.91
102-009	CASH - COLLECTING OFFICERS - TRUST - MWD	CASH-COLLECTING OFFICERS	10101010	223		2,736,978.28	-	-	-	2,736,978.28	-
102-005	CASH - COLLECTING OFFICERS - TRUST - BAYAD CENTER	CASH-COLLECTING OFFICERS	10101010	224		51,485,206.18	-	25,514,021.67	25,442,855.08	51,556,372.77	-
102-004	CASH - COLLECTING OFFICERS - TRUST - PHILHEALTH	CASH-COLLECTING OFFICERS	10101010	225		23,261,667.43	-	179,626,251.01	182,648,800.19	20,239,118.25	-
104-000	PETTY CASH FUND	PETTY CASH	10101020	000		4,475,516.13	-	59,410.00	13,410.00	4,531,516.13	-
119-001	CASH IN BANK - TRUST - 6PMO	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	212		11,305,672.14	-	36,658.06	5,840.00	11,335,490.20	-
119-002	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	211		467,628,976.52	-	311,391,078.34	351,467,514.67	427,552,540.19	-
119-006	CASH IN BANK - TRUST - INTERNATIONAL MONEY ORDER	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	213		2,885,061.55	-	20,140,524.96	20,060,162.50	2,965,424.01	-
119-004	CASH IN BANK - TRUST - CONSIGNMENT	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	222		14,128,659.55	-	60.00	208.00	14,128,511.55	-
119-003	CASH IN BANK - TRUST - BAYAD CENTER	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	224		19,463,733.90	-	28,549,321.85	28,572,078.93	19,440,976.82	-
119-009	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH - LBP PHP PDC	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	225		344,477.47	-	1,089,441.45	1,068,984.08	364,934.85	-
119-011	CASH IN BANK - TRUST - PHILHEALTH	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	226		46,293,018.07	-	144,333,889.18	122,823,678.04	67,803,229.21	-
119-007	CASH IN BANK - TRUST - JOINT VENTURE	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	227		58,599.90	-	25.82	-	58,628.72	-
119-013	CASH IN BANK - TRUST - INTERNET PAYMENT GATEWAY - DBP PHP	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	229		1,550.34	-	-	-	1,550.34	-
119-005	CASH IN BANK - TRUST - CCT	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	231		9,420,463.71	-	17,640.98	1,843,000.00	7,595,104.69	-
119-010	CASH IN BANK - TRUST - SCI	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	232		78,427.92	-	-	69,832.00	8,595.92	-
119-014	CASH IN BANK - TRUST - PRES. SOCIAL FUND	CASH IN BANK-LOCAL CURRENCY, CURRENT	10102020	233		31,023.00	-	15.47	-	31,038.47	-

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119-015	Cash in Bank - Trust - Social Pension For Indigent Senior Citizens (SPISC)	CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT	10102020	234		5,124,081.87	-	182,484,520.53	95,575,500.00	92,043,102.40	-
119-016	CASH IN BANK - TRUST - PHILHEALTH LBP	CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT	10102020	235		20,019.90	-	10.12	-	20,030.02	-
119-017	CASH IN BANK - TRUST - BOC	CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT	10102020	236		30,356.95	-	15.34	-	30,372.29	-
119-008	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH - BDO PHP INSTL	CASH IN BANK-LOCAL CURRENCY, CURRENT ACCOUNT	10102020	237		-	592,361.62	314.60	89,809.50	-	681,856.82
119-000	CASH IN BANK - CORPORATE	CASH IN BANK-LOCAL CURRENCY, SAVINGS ACCOUNT	10102030	110		801,844,645.68	-	1,040,304,451.35	1,079,464,860.86	762,484,236.17	-
107-000	SHORT-TERM INVESTMENTS	TIME DEPOSITS - LOCAL CURRENCY	10105020	000		476,133,418.69	-	350,846.81	-	476,484,267.50	-
192-000	INVESTMENT IN STOCKS	INVESTMENTS IN SUBSIDIARIES	10210010	000		476,302,146.99	-	-	-	476,302,146.99	-
121-000	ACCOUNTS RECEIVABLE, TRADE	ACCOUNTS RECEIVABLE	10301010	100		547,068,183.44	-	98,851,090.27	53,813,181.17	591,906,092.54	-
120-001	ACCOUNTS RECEIVABLE, DESIGNATED OPERATORS - MAIL REMUNERATIONS	ACCOUNTS RECEIVABLE	10301010	200		1,088,677,184.42	-	22,772,574.56	283,719.45	1,111,166,139.53	-
120-002	ACCOUNTS RECEIVABLE, DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	ACCOUNTS RECEIVABLE	10301010	300		123,415,470.44	-	14,394,475.63	4,694,330.48	133,125,615.59	-
301-000	ALLOWANCE FOR BAD DEBTS, TRADE	ALLOWANCE FOR IMPAIRMENT, ACCOUNTS RECEIVABLE	10301011	100		-	181,877,986.20	-	-	-	181,877,986.20
300-002	ALLOWANCE FOR FOREX ADJUSTMENTS, DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	ALLOWANCE FOR IMPAIRMENT, ACCOUNTS RECEIVABLE	10301011	300		-	4,828,121.38	-	672,322.96	-	5,500,444.34
133-000	RENTAL RECEIVABLE	OPERATING LEASE RECEIVABLE	10302010	000		25,370,221.02	-	8,865,301.20	55,400.00	34,180,122.22	-
132-000	DUE FROM NGAS, GOCCS, SUCS AND LGUS	DUE FROM NATIONAL GOVERNMENT AGENCIES	10303010	000		460,076,949.75	-	215,739.40	568,900.16	459,723,788.99	-
149-000	RECEIVABLES FROM JOINT VENTURE PARTNERS	DUE FROM SUBSIDIARIES/JOINT VENTURES/ASSOCIATES/AFFILIATES	10303060	200		36,824,697.70	-	-	-	36,824,697.70	-
141-000	DUE FROM CENTRAL OFFICE	DUE FROM CENTRAL OFFICE/HOME/HEAD OFFICE	10304060	000		6,760,734,410.55	-	79,956,575.08	115,490,197.34	6,725,200,888.30	-
142-001	NORTHEASTERN LUZON (NELA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	100		697,975,721.21	-	8,932,288.31	75,704.27	706,832,285.25	-
142-002	DUE FROM AREA 02 - NORTHWESTERN LUZON (NMLA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	200		1,737,955,730.43	-	23,620,510.00	153,767.66	1,761,422,412.77	-
142-003	DUE FROM AREA 03 - MEGA MANILA (MEGA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	300		3,780,850,762.97	-	64,785,006.76	1,042,040.06	3,844,593,759.67	-

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142-004	DUE FROM AREA 04 - SOUTHERN LUZON (SLA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	400		1,416,933.397.39	-	16,967,492.38	200,774.32	1,433,700,115.44	-
142-005	DUE FROM AREA 05 - CENTRAL AND EASTERN VISAYAS (CEVA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	500		1,111,015,709.33	-	16,309,625.18	194,394.61	1,127,130,939.90	-
142-006	DUE FROM AREA 06 - WESTERN VISAYAS (WEVA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	600		853,479,126.94	-	11,095,062.24	101,881.75	864,472,397.43	-
142-007	DUE FROM AREA 07 - EASTERN MINDANAO (EMA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	700		1,125,157,276.12	-	13,355,756.83	87,176.63	1,138,425,856.32	-
142-008	DUE FROM AREA 08 - CENTRAL MINDANAO (CEMA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	800		684,523,491.47	-	8,639,691.43	83,841.96	693,079,340.94	-
142-009	DUE FROM AREA 09 - WESTERN MINDANAO (WEMA)	DUE FROM REGIONAL/BRANCH OFFICES	10304070	900		539,575,564.19	-	7,635,409.08	69,921.18	547,141,052.09	-
146-000	RECEIVABLES - DISALLOWANCES/CHARGES DUE FROM DIRECTORS, OFFICERS AND EMPLOYEES	RECEIVABLES - DISALLOWANCES/CHARGES DUE FROM OFFICERS AND EMPLOYEES	10305010	000		58,998,096.38	-	2,281,940.01	2,173,892.11	59,106,154.28	-
123-000	ACCOUNTS RECEIVABLE, NON-TRADE	OTHER RECEIVABLES	10305020	000		103,264,195.83	-	2,634,158.72	159,459.37	105,738,895.18	-
135-000	RECEIVABLES - OTHERS	OTHER RECEIVABLES	10305990	100		5,996,526.48	-	35,593.61	-	6,032,120.09	-
149-149	MERCHANDISE INVENTORY	MERCHANDISE INVENTORY	10305990	200		919,448.65	-	-	-	919,448.65	-
154-000	SUPPLIES AND MATERIALS INVENTORY	OFFICE SUPPLIES INVENTORY	10401010	000		78,570,422.16	-	2,048,415.37	4,847,649.23	76,771,188.30	-
156-000	ACCOUNTABLE FORMS INVENTORY	ACCOUNTABLE FORMS, PLATES AND STICKERS	10404020	000		43,363,069.12	-	1,935,802.34	798,013.54	44,500,657.92	-
161-000	GAS, OIL AND LUBRICANTS INVENTORY	FUEL, OIL AND LUBRICANTS INVENTORY	10404080	000		16,988,979.03	-	1,132,693.80	1,216,226.74	16,905,446.09	-
	SEMI-EXPENDABLE OFFICE EQUIPMENT	SEMI-EXPENDABLE OFFICE EQUIPMENT	10405020	000		459,776.79	-	38,512.50	-	498,289.29	-
	SEMI-EXPENDABLE OFFICE ICT EQUIPMENT	SEMI-EXPENDABLE OFFICE ICT EQUIPMENT	10405030	000		1,194,988.11	-	37,357.14	-	1,232,345.25	-
	SEMI-EXPENDABLE OTHER MACHINERY AND EQUIPMENT	SEMI-EXPENDABLE OTHER MACHINERY AND EQUIPMENT	10405190	000		-	-	8,232.14	-	8,232.14	-
	SEMI-EXPENDABLE FURNITURE AND FIXTURES	SEMI-EXPENDABLE FURNITURE AND FIXTURES	10406010	000		7,500.00	-	80,982.14	-	88,482.14	-
168-000	CONSTRUCTION MATERIALS INVENTORY	CONSTRUCTION MATERIALS INVENTORY	10404130	000		1,614,938.01	-	-	-	1,614,938.01	-
167-002	SPARE PARTS INVENTORY - METERED MACHINES	OTHER SUPPLIES AND MATERIALS INVENTORY	10404990	100		912,686.26	-	-	44,842.25	867,844.01	-
167-003	SPARE PARTS INVENTORY - OFFICE & IT EQUIPMENT	OTHER SUPPLIES AND MATERIALS INVENTORY	10404990	200		1,084,914.11	-	-	-	1,084,914.11	-
167-001	SPARE PARTS INVENTORY - MOTOR VEHICLES	OTHER SUPPLIES AND MATERIALS INVENTORY	10404990	300		16,109,196.07	-	320,892.96	256,961.40	16,173,127.53	-
201-000	LAND IMPROVEMENTS	OTHER LAND IMPROVEMENTS	10601010	000		2,322,408,313.00	-	-	-	2,322,408,313.00	-
202-000	LAND IMPROVEMENTS	OTHER LAND IMPROVEMENTS	10602990	000		19,645,671.79	-	-	-	19,645,671.79	-

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302-000	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS	ACCUMULATED DEPRECIATION-OTHER LAND IMPROVEMENTS	10602991	000		-	10,242,814.03	-	845,057.67	-	11,087,871.70
211-000	BUILDINGS	BUILDINGS	10604010	000		1,203,172,271.31	682,712,990.26	-	1,346,253.48	1,203,172,271.31	684,059,243.74
311-000	ACCUMULATED DEPRECIATION - BUILDINGS	ACCUMULATED DEPRECIATION-BUILDINGS	10604011	000		-	-	-	-	112,998,215.41	28,243,542.58
226-000	MACHINERIES	MACHINERY	10605010	000		112,988,215.41	23,159,072.89	-	5,084,469.68	-	-
326-000	ACCUMULATED DEPRECIATION - MACHINERIES	ACCUMULATED DEPRECIATION-MACHINERY	10605011	000		-	-	-	-	412,830,777.64	468,427,464.45
221-000	EQUIPMENT	OFFICE EQUIPMENT	10605020	000		412,590,660.99	465,476,823.09	240,116.95	2,950,635.36	-	-
321-000	ACCUMULATED DEPRECIATION - EQUIPMENT	ACCUMULATED DEPRECIATION-OFFICE EQUIPMENT	10605021	000		-	-	-	-	373,203,041.93	-
223-000	IT EQUIPMENT AND SOFTWARE	INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT	10605030	000		372,913,970.42	-	340,794.64	51,723.13	-	55,773,291.36
323-000	ACCUMULATED DEPRECIATION - IT EQUIPMENT AND SOFTWARE	ACCUMULATED DEPRECIATION-INFORMATION AND COMMUNICATION TECHNOLOGY EQUIPMENT	10605031	000		-	54,057,656.57	-	1,715,634.79	-	-
240-000	TOOLS	OTHER EQUIPMENT	10605990	000		101,656.46	-	94,375.00	-	136,031.46	31,372.72
340-000	ACCUMULATED DEPRECIATION - TOOLS	ACCUMULATED DEPRECIATION-OTHER EQUIPMENT	10605991	000		-	26,264.47	-	5,108.25	-	-
241-000	MOTOR VEHICLES	MOTOR VEHICLES	10606010	000		344,408,388.13	194,906,266.85	632,142.84	4,591,804.36	345,040,530.97	199,498,071.21
341-000	ACCUMULATED DEPRECIATION - MOTOR VEHICLES	ACCUMULATED DEPRECIATION-MOTOR VEHICLES	10606011	000		-	-	-	-	-	-
222-000	FURNITURE AND FIXTURES	FURNITURE AND FIXTURES	10607010	000		750,687,762.30	-	-	79,608.00	750,608,154.30	28,173,008.97
322-000	ACCUMULATED DEPRECIATION - FURNITURE AND FIXTURES	ACCUMULATED DEPRECIATION-FURNITURE AND FIXTURES	10607011	000		-	22,986,718.20	-	5,176,290.77	-	-
219-000	LEASEHOLD IMPROVEMENTS - BUILDINGS	LEASED ASSETS IMPROVEMENTS, BUILDINGS	10609020	000		446,987.91	-	-	-	446,987.91	-
319-000	ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS - BUILDINGS	ACCUMULATED DEPRECIATION-LEASED ASSETS IMPROVEMENTS, BUILDINGS	10609021	000		-	24,464.29	-	-	-	24,464.29
224-000	PHILATELIC MUSEUM ITEMS AND LIBRARY BOOKS	OTHER HERITAGE ASSETS	10610990	000		2,485,506.30	-	-	-	2,485,506.30	-
324-000	ACCUMULATED DEPRECIATION - PHILATELIC MUSEUM ITEMS AND LIBRARY BOOKS	ACCUMULATED DEPRECIATION-OTHER HERITAGE ASSETS	10610991	000		-	1,243,687.70	-	-	-	1,243,687.70
187-002	DEFERRED INPUT TAX	DEFERRED TAX ASSETS	11201010	000		5,748,308.37	-	6,583,509.27	4,841,084.09	7,500,734.55	-
187-003	DEFERRED CHARGES - EXCESS INCOME TAX	DEFERRED TAX ASSETS	11201010	200		58,518,699.14	-	-	-	58,518,699.14	-
103-001	CASH - DISBURSING OFFICERS - CORPORATE	ADVANCES FOR OPERATING EXPENSES	19901010	000		12,065,733.09	-	4,468,950.83	6,090,621.82	10,444,062.10	-
106-000	PAYROLL FUND	ADVANCES FOR PAYROLL	19901020	000		41,480,365.28	-	4,731,281.94	5,578,862.49	40,632,794.73	-
103-002	CASH - DISBURSING OFFICERS - TRUST - MANUAL MO	ADVANCES TO SPECIAL DISBURSING OFFICER	19901030	211		725,569.00	-	-	-	725,569.00	-
103-005	CASH - DISBURSING OFFICERS - TRUST - PDIC	ADVANCES TO SPECIAL DISBURSING OFFICER	19901030	225		700,030.00	-	-	-	700,030.00	-

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103-003	CASH - DISBURSING OFFICERS - TRUST - CCT	ADVANCES TO SPECIAL DISBURSING OFFICER	19901030	231		2,035,801.17	-	16,431,323.73	10,263,659.86	8,203,465.04	-
103-006	CASH - DISBURSING OFFICERS - TRUST - SCI	ADVANCES TO SPECIAL DISBURSING OFFICER	19901030	232		724,300.00	-	-	-	724,300.00	-
103-007	CASH - DISBURSING OFFICERS - TRUST - SPSC	ADVANCES TO SPECIAL DISBURSING OFFICER	19901030	234		61,127,500.00	-	3,147,000.00	523,500.00	63,751,000.00	-
148-000	ADVANCES TO OFFICERS AND EMPLOYEES	ADVANCES TO OFFICERS AND EMPLOYEES	19901040	000		5,510,092.01	-	2,809,048.49	951,764.82	7,367,555.68	-
177-000	PREPAID RENT	PREPAID RENT	19902020	000		31,880.00	-	6,000.00	-	37,880.00	-
178-000	PREPAID INSURANCE	PREPAID REGISTRATION	19902030	000		1,076,626.93	-	77,110.70	-	1,153,737.63	-
187-000	INPUT TAX	INPUT TAX	19902060	000		30,707,215.40	-	7,242,334.19	4,903,914.51	33,045,635.08	-
188-002	CREDITABLE WITHHOLDING TAX	WITHHOLDING TAX AT SOURCE	19902080	100		21,007,246.92	-	977,419.49	124,347.02	21,860,319.39	-
188-001	CREDITABLE VAT	CREDITABLE INPUT TAX	19902080	300		23,224,595.76	-	941,021.19	1,358,250.27	22,807,366.68	-
188-000	GUARANTY DEPOSITS	GUARANTY DEPOSITS	19903020	000		4,479,744.49	-	67,400.00	-	4,547,144.49	-
182-000	DEFERRED CHARGES	DEFERRED CHARGES/LOSSES	19999080	000		18,241,915.50	-	438,530.85	477,771.81	18,202,674.54	-
182-001	DEFERRED CHARGES - CCT	DEFERRED CHARGES/LOSSES	19999080	231		-	-	13,484,897.62	-	13,484,897.62	-
290-000	OTHER ASSETS	OTHER ASSETS	19999990	000		1,062,751,986.82	-	184,731.55	18,450.00	1,062,518,268.37	-
0	ACCUMULATED DEPRECIATION - OTHER ASSETS	ACCUMULATED IMPAIRMENT LOSSES-OTHER ASSETS	19999991	000		-	3,342,603.22	-	-	-	3,342,603.22
400-003	ACCOUNTS PAYABLE - DESIGNATED OPERATORS - AIR CONVEYANCE	ACCOUNTS PAYABLE	20101010	100		97,435,961.39	-	2,788,213.42	82,443,390.47	17,780,784.34	-
400-001	ACCOUNTS PAYABLE - DESIGNATED OPERATORS - MAIL REMUNERATIONS	ACCOUNTS PAYABLE	20101010	200		-	775,312,342.34	6,063,527.15	24,671,362.46	-	793,920,177.65
400-002	ACCOUNTS PAYABLE - DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	ACCOUNTS PAYABLE	20101010	300		-	156,963.50	-	27,169.01	-	184,132.51
403-000	DUE TO OFFICERS AND EMPLOYEES	DUE TO OFFICERS AND EMPLOYEES	20101020	000		-	333,066,968.97	72,001,286.33	120,867,546.83	-	381,933,129.46
447-000	LONGEVITY BENEFITS PAYABLE	ACCURED BENEFITS PAYABLE	20101100	000		-	342,500.00	-	-	-	342,500.00
444-000	LOANS PAYABLE - DOMESTIC	LOANS PAYABLE-DOMESTIC	20102040	000		-	41,737,264.83	2,013,534.94	-	-	39,723,729.89
412-001	DUE TO BIR - WITHHOLDING TAX ON COMPENSATION	DUE TO BIR	20201010	100		-	23,262,690.62	10,760,324.09	12,471,174.07	-	24,973,540.60
412-002	DUE TO BIR - VALUE-ADDED TAX (VAT)	DUE TO BIR	20201010	200		4,897,033.70	-	2,858,350.29	4,174,286.64	3,581,087.35	-
412-003	DUE TO BIR - EXPANDED WITHHOLDING TAX (EWT)	DUE TO BIR	20201010	300		527,058.39	-	1,863,024.40	2,622,242.22	-	232,159.43
412-004	DUE TO BIR - FINAL WITHHOLDING TAX	DUE TO BIR	20201010	400		4,493,803.58	-	74,696.51	132,093.67	4,436,406.42	-
412-005	DUE TO BIR - DOCUMENTARY TAX	DUE TO BIR	20201010	500		2,368.50	-	-	-	2,368.50	-
413-000	DUE TO GISIS	DUE TO GISIS	20201020	000		-	46,710,011.90	31,840,914.71	32,295,585.13	-	47,164,682.32
414-000	DUE TO PAG-IBIG	DUE TO PAG-IBIG	20201030	000		-	9,655,254.91	4,911,044.26	4,198,449.16	-	8,940,659.61
415-000	DUE TO PHILHEALTH	DUE TO PHILHEALTH	20201040	000		-	5,220,013.56	2,881,622.25	2,077,062.10	-	4,615,153.41
416-000	DUE TO NGAS, GOCCS, SUCS AND LGUS	DUE TO NGAS	20201060	000		-	478,530,548.36	-	-	-	478,530,548.36
434-000	NET VAT PAYABLE	VALUE ADDED TAX PAYABLE	20201120	000		14,512,609.80	-	27,755,628.68	27,755,628.68	14,512,609.80	-
435-000	CORPORATE INCOME TAX PAYABLE	INCOME TAX PAYABLE	20201130	200		2,879,198.61	-	-	-	2,879,198.61	-
419-000	OTHER LOAN DEDUCTIONS	DUE TO OTHERS	20202990	000		-	45,475,510.21	11,417,154.28	19,027,154.26	-	53,085,510.19

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						DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
422-001	DUE TO AREA 01 - NORTHEASTERN LUZON (NELA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	100		-	806,921,661.92	-	9,128,036.07	-	816,049,697.99
422-002	DUE TO AREA 02 - NORTHWESTERN LUZON (NNLA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	200		-	1,772,455,474.05	84,302.97	26,955,459.76	-	1,799,326,631.84
422-003	DUE TO AREA 03 - MEGA MANILA (MEGA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	300		-	6,989,411,880.35	-	206,722,883.68	-	7,196,134,764.03
422-004	DUE TO AREA 04 - SOUTHERN LUZON (SLA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	400		-	1,117,238,914.95	-	23,820,042.04	-	1,141,058,956.99
422-005	DUE TO AREA 05 - CENTRAL AND EASTERN VISAYAS (CEVA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	500		-	1,012,156,839.33	2,848.00	17,657,582.50	-	1,029,811,633.83
422-006	DUE TO AREA 06 - WESTERN VISAYAS (WEVA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	600		-	639,837,091.65	91,585.71	11,314,617.81	-	651,060,123.75
422-007	DUE TO AREA 07 - EASTERN MINDANAO (EMM)	DUE TO REGIONAL/BRANCH OFFICES	20301070	700		-	1,129,271,071.71	-	14,591,557.44	-	1,143,862,629.15
422-008	DUE TO AREA 08 - CENTRAL MINDANAO (CEMA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	800		-	757,341,922.07	-	7,154,215.40	-	764,496,137.47
422-009	DUE TO AREA 09 - WESTERN MINDANAO (WEMA)	DUE TO REGIONAL/BRANCH OFFICES	20301070	900		-	378,074,472.11	-	4,447,946.24	-	382,522,418.35
422-011	DUE TO AREA OFFICES - SUSPENSE	DUE TO REGIONAL/BRANCH OFFICES	20301070	000		53,611.02	-	-	-	53,611.02	-
471-001	TRUST LIABILITIES - INBOUND IMO	TRUST LIABILITIES	20401010	213		-	15,963,478.91	26,160.38	9,064,703.49	1,221,408.43	25,028,182.40
472-001	TRUST LIABILITIES - OUTBOUND IMO	TRUST LIABILITIES	20401010	214		1,195,248.05	-	-	-	-	49,298.91
472-002	TRUST LIABILITIES - OUTBOUND ePMO	TRUST LIABILITIES	20401010	215		-	49,298.91	-	-	-	2,819,862.17
473-003	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - CONSIGNMENT	TRUST LIABILITIES	20401010	222		-	2,819,862.17	-	-	-	2,736,978.28
473-004	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - MIMD	TRUST LIABILITIES	20401010	223		-	2,736,978.28	-	-	-	3,486,800.53
473-002	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - BAYAD CENTER	TRUST LIABILITIES	20401010	224		-	3,475,622.13	54,014,934.01	54,026,112.41	-	-
473-005	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - PDIC	TRUST LIABILITIES	20401010	225		2,028.45	-	1,060,984.08	1,068,956.08	2,057.45	-
476-000	TRUST LIABILITIES - JOINT VENTURE	TRUST LIABILITIES	20401010	227		-	16,475,507.95	-	-	-	16,475,507.95
473-004	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - DHL	TRUST LIABILITIES	20401010	228		-	651,886.15	-	-	-	651,886.15
474-000	TRUST LIABILITIES - CONDITIONAL CASH TRANSFERS PROGRAM	TRUST LIABILITIES	20401010	231		-	3,465,692.80	66,500.00	13,910,194.85	-	17,309,387.65
477-000	TRUST LIABILITIES - SCI	TRUST LIABILITIES	20401010	232		-	793,932.00	63,832.00	-	-	724,100.00
479-000	TRUST LIABILITIES - SPISC	TRUST LIABILITIES	20401010	234		-	67,036,500.00	-	89,542,500.00	-	156,579,000.00
471-002	TRUST LIABILITIES - INBOUND ePMO	TRUST LIABILITIES	20401010	236		-	762,879.16	-	-	-	762,879.16
475-002	TRUST LIABILITIES - DOMESTIC ePMO	TRUST LIABILITIES	20401010	237		-	981,843.88	77,344.39	127,225.39	-	1,041,224.88
478-000	TRUST LIABILITIES - INBOUND INTL ePOSTAL MONEY ORDER	TRUST LIABILITIES	20401010	238		-	20,695,128.90	-	-	-	20,695,128.90
426-000	GUARANTY DEPOSITS PAYABLE	GUARANTY/SECURITY DEPOSITS PAYABLE	20401040	000		-	3,245,447.44	109,574.95	49,208.00	-	3,185,080.59

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						DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
427-000	PERFORMANCE/BIDDERS/ BAIL BONDS PAYABLE	CUSTOMERS' DEPOSITS PAYABLE	20401050	000		-	11,634,983.96	498,793.00	-	-	11,136,190.96
433-000	OUTPUT TAX	OUTPUT TAX	20501030	000		-	75,581,264.62	65,489,318.25	53,397,329.59	-	63,489,275.95
439-002	OTHER DEFERRED CREDITS - SUSPENSE	OTHER DEFERRED CREDITS	20501990	100		-	173,048,814.27	-	-	-	173,048,814.27
439-000	OTHER DEFERRED CREDITS - REMUNERATIONS	OTHER DEFERRED CREDITS	20501990	200		-	518,206,138.32	10,419,817.51	36,196.16	-	507,824,516.97
459-000	OTHER DEFERRED CREDITS - CCT	OTHER DEFERRED CREDITS	20501990	231		-	-	10,187,479.32	24,583,126.03	-	14,395,646.71
480-000	TRUST LIABILITIES - BAC HONORARIA	OTHER DEFERRED CREDITS	20501990	300		-	11,700.00	-	2,000.00	-	13,700.00
457-000	DEPOSITS ON DOMESTIC MAIL SERVICES	OTHER UNEARNED REVENUE/INCOME	20502990	100		-	250,301.00	-	-	-	250,301.00
456-000	DEPOSITS ON PRIVATE METERED MACHINES	OTHER UNEARNED REVENUE/INCOME	20502990	200		-	15,936,996.36	-	-	-	15,936,996.36
458-000	DEPOSITS ON DIRECT MAIL SERVICES	OTHER UNEARNED REVENUE/INCOME	20502990	300		-	41,854,674.78	1,623,131.50	-	-	40,231,543.28
437-000	DEFERRED GRANT INCOME	OTHER UNEARNED REVENUE/INCOME	20502990	600		-	707,013.67	-	-	-	707,013.67
446-000	TERMINAL LEAVE BENEFITS PAYABLE	LEAVE BENEFITS PAYABLE	20601020	000		-	206,524,403.67	3,203,640.64	119,188.73	-	203,439,951.76
439-001	OTHER PAYABLES - RETIREMENT INCENTIVES	RETIREMENT GRATUITY PAYABLE	20601030	000		-	79,023,205.22	-	-	-	79,023,205.22
436-000	DEFERRED OUTPUT TAX	DEFERRED TAX LIABILITIES	20901010	000		-	132,215,467.24	71,688,551.41	30,252,526.95	-	90,778,442.78
408-000	DIVIDENDS PAYABLE	DIVIDENDS PAYABLE	29999000	000		-	501.00	14,215,667.50	-	14,215,156.50	-
450-003	OTHER LONG-TERM LIABILITIES - PPSB	OTHER PAYABLES	29999990	100		-	60,000,000.00	-	-	-	60,000,000.00
450-002	OTHER LONG-TERM LIABILITIES - PFO	OTHER PAYABLES	29999990	200		2,788,777.70	-	-	-	2,788,777.70	-
450-001	OTHER LONG-TERM LIABILITIES - GSIS	OTHER PAYABLES	29999990	300		-	168,633,971.15	4,193,487.65	-	-	164,440,483.50
501-000	PAID-UP CAPITAL	GOVERNMENT EQUITY	30101020	000	001	-	3,696,213,188.86	-	-	-	3,696,213,188.86
506-000	APPRAISAL CAPITAL	GOVERNMENT EQUITY	30101020	000	003	-	421,161,575.38	-	-	-	421,161,575.38
508-000	DONATED CAPITAL	GOVERNMENT EQUITY	30101020	000	005	-	217,100.00	-	-	-	217,100.00
509-000	REVALUATION SURPLUS	REVALUATION SURPLUS	30201010	000		-	1,575,207,120.00	-	-	-	1,575,207,120.00
510-000	RETAINED EARNINGS	RETAINED EARNINGS/DEFICIT	30701010	000		1,284,222,044.50	-	-	-	1,284,222,044.50	-
684-000	PRIOR YEARS ADJUSTMENTS	RETAINED EARNINGS/DEFICIT	30701010	900		705,087,262.12	-	4,807,612.08	11,916,420.58	697,978,453.63	-
678-001	MISCELLANEOUS INCOME - PERMIT FEES	PERMIT FEES	40201010	000		-	196,199.45	-	41,198.69	-	237,398.14
678-003	MISCELLANEOUS INCOME - CERTIFICATION/ AUTHENTICATION/ REVALUATION FEES	CLEARANCE AND CERTIFICATION FEES	40201040	000		-	1,042,206.72	-	117,477.38	-	1,159,684.11
603-000	FRANCHISING AND ACCREDITATION FEES	FRANCHISING FEES	40201050	000		-	80,417.33	-	8,000.00	-	88,417.33
678-013	MISCELLANEOUS INCOME - PENALTIES	FINES AND PENALTIES-	40201140	000		-	156,025.22	-	15,356.62	-	171,381.84
521-001	DOMESTIC EMS - DOCUMENTS	MAIL SERVICES REVENUE	40201150	211		-	6,691,035.64	41,563.86	1,331,679.20	-	7,981,151.18
521-002	DOMESTIC EMS - MERCHANDISE	MAIL SERVICES REVENUE	40201150	212		-	10,342,384.55	1,180.49	2,603,644.18	-	12,944,668.27
678-027	MISCELLANEOUS INCOME - LETTER SHOPPING	MAIL SERVICES REVENUE	40201150	213		-	834.82	-	-	-	834.82
522-001	DOMESTIC EXPRESS POUCH	MAIL SERVICES REVENUE	40201150	221		-	1,259,818.74	-	243,146.42	-	1,512,965.16
522-002	DOMESTIC REGISTERED MAILS	MAIL SERVICES REVENUE	40201150	222		-	142,915,915.72	2,329,139.14	28,744,686.20	-	169,331,462.78

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522-003	DOMESTIC REGISTERED MAILS WITH RETURN CARD	MAIL SERVICES REVENUE	40201150	223		-	47,073,266.42	1,202,091.56	9,427,377.59	-	56,298,562.44
522-004	DOMESTIC SUBSCRIPTIONS WITH MAIL INDICIA	MAIL SERVICES REVENUE	40201150	224		-	810,901.79	-	256,256.78	-	1,067,158.57
523-001	DOMESTIC ORDINARY MAILS	MAIL SERVICES REVENUE	40201150	231		-	267,299,329.24	12,637,283.83	59,598,411.39	-	314,260,456.79
523-002	DOMESTIC ORDINARY MAILS WITH PROOF OF DELIVERY	MAIL SERVICES REVENUE	40201150	232		-	45,964,053.24	6,271,394.83	17,186,511.89	-	56,939,170.29
523-003	DOMESTIC PRIORITY MAILS	MAIL SERVICES REVENUE	40201150	233		-	4,054,985.14	6,437.25	671,350.91	-	4,719,898.80
523-004	DOMESTIC BOOKS	MAIL SERVICES REVENUE	40201150	234		-	31,334.82	-	11,515.18	-	42,850.00
523-005	DOMESTIC PRINTED MATTERS AND MAGAZINES	MAIL SERVICES REVENUE	40201150	235		-	2,915,786.93	7,133.79	185,334.29	-	3,093,987.43
523-006	BUSINESS REPLY ENVELOPE (BRE)	MAIL SERVICES REVENUE	40201150	236		-	524,553.63	-	111,626.07	-	636,179.70
523-007	UNADDRESSED MAILS	MAIL SERVICES REVENUE	40201150	237		-	1,625.29	-	-	-	1,625.29
523-008	FAX MAILS	MAIL SERVICES REVENUE	40201150	238		-	22.32	-	-	-	22.32
678-015	MISCELLANEOUS INCOME - 2ND CLASS MAILS	MAIL SERVICES REVENUE	40201150	239		-	154,198.15	-	13,658.94	-	167,857.09
524-001	DOMESTIC AIR PARCEL	MAIL SERVICES REVENUE	40201150	241		-	1,499,184.27	-	379,457.15	-	1,878,641.42
524-002	DOMESTIC COD PARCEL	MAIL SERVICES REVENUE	40201150	242		-	335,623.21	-	-	-	335,623.21
531-001	INTL. EMS - DOCUMENTS	MAIL SERVICES REVENUE	40201150	311		-	39,853,348.58	50,828.68	8,287,374.95	-	48,140,723.53
531-002	INTL. EMS - MERCHANDISE	MAIL SERVICES REVENUE	40201150	312		-	246,403,683.33	82,293.85	56,602,910.01	-	302,955,764.66
532-001	INTL. REGISTERED LETTERS	MAIL SERVICES REVENUE	40201150	321		-	19,747,981.45	42,299.85	4,414,949.66	-	24,080,636.26
532-002	INTL. REGISTERED LETTERS WITH ADVICE OF RECEIPT	MAIL SERVICES REVENUE	40201150	322		-	4,021,519.97	172,118.93	1,166,771.52	-	5,016,272.56
532-003	INTL. REGISTERED PRINTED MATTERS	MAIL SERVICES REVENUE	40201150	323		-	554,066.07	-	13,465.82	-	567,531.89
532-004	INTL. REGISTERED PRINTED MATTER WITH ADVICE OF RECEIPT	MAIL SERVICES REVENUE	40201150	324		-	60,396.43	-	11,216.07	-	71,612.50
533-001	INTL. POSTCARDS	MAIL SERVICES REVENUE	40201150	331		-	689,119.67	-	120,528.59	-	809,648.26
533-002	INTL. LETTERS	MAIL SERVICES REVENUE	40201150	332		-	25,572,579.44	330,911.48	4,893,466.69	-	30,136,956.61
533-003	INTL. LETTERS - SPECIAL DELIVERY	MAIL SERVICES REVENUE	40201150	333		-	1,506,983.63	-	228,430.36	-	1,736,413.99
533-004	INTL. BOOKS	MAIL SERVICES REVENUE	40201150	334		-	81,526.79	-	201.79	-	81,728.58
533-005	INTL. PRINTED MATTER	MAIL SERVICES REVENUE	40201150	335		-	687,777.67	637.50	60,793.75	-	747,933.92
533-006	INTL. BUSINESS REPLY SERVICE (IBRS)	MAIL SERVICES REVENUE	40201150	336		-	249,378.57	-	63,402.68	-	312,781.25
678-016	MISCELLANEOUS INCOME - MAIL BAG	MAIL SERVICES REVENUE	40201150	337		-	218,215.87	-	31,801.63	-	250,017.50
678-029	MISCELLANEOUS INCOME - PHLPST BOX	SALES REVENUE	40202160	400		-	7,027.23	-	26.79	-	7,054.02
534-001	INTL. ORDINARY PARCEL	MAIL SERVICES REVENUE	40201150	341		-	32,242,046.37	-	3,908,800.04	-	36,150,846.41
534-002	INTL. REGISTERED SMALL PACKET	MAIL SERVICES REVENUE	40201150	342		-	6,665,818.50	-	1,067,022.36	-	7,732,840.86
534-003	INTL. REGISTERED SMALL PACKET WITH ADVICE OF RECEIPT	MAIL SERVICES REVENUE	40201150	343		-	710,393.74	-	112,702.68	-	823,096.42
534-004	INTL. ORDINARY PARCEL WITH ADVICE OF RECEIPT	MAIL SERVICES REVENUE	40201150	344		-	5,842,823.20	-	564,118.75	-	6,406,941.96
647-000	PRESENTATION TO CUSTOMS FEE	MAIL SERVICES REVENUE	40201150	345		-	48,422,449.05	2,424.00	10,133,030.59	-	58,555,055.64
660-000	PACKAGING SERVICES	MAIL SERVICES REVENUE	40201150	346		-	305,373.80	-	35,848.67	-	341,222.47
541-000	EMS DELIVERY INCOME	MAIL SERVICES REVENUE	40201150	410		-	45,228,381.85	-	15,095,769.22	-	64,324,151.07
542-000	TERMINAL DUES INCOME - RECORDED ITEMS	MAIL SERVICES REVENUE	40201150	420		-	74,843,108.07	-	3,047,794.82	-	77,890,902.89
545-001	INWARD LAND RATE INCOME	MAIL SERVICES REVENUE	40201150	451		-	36,657,515.88	-	4,629,110.52	-	43,286,626.40
548-000	DIRECT ACCESS/ENTRY INCOME	MAIL SERVICES REVENUE	40201150	480		-	-	-	1,595,383.74	-	1,595,383.74
585-000	CLIMBERCOME CARGOES	MAIL SERVICES REVENUE	40201150	850		-	10,877,486.71	-	4,983,871.78	-	15,861,358.50
953-000	DISCOUNTS ON MAILING SERVICES	DISCOUNTS ON MAILING SERVICES	40201151	000		11,947,532.86	-	2,788,418.75	-	14,735,951.61	-

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571-000	DOMESTIC POSTAL MONEY ORDER SERVICE FEES	POSTAL PAYMENT SERVICE REVENUE	40201160	211		-	4,386,149.24	73.21	840,133.13	-	5,226,209.15
572-000	DOMESTIC E-POSTAL MONEY ORDER SERVICE FEES	POSTAL PAYMENT SERVICE REVENUE	40201160	212	001	-	20,963.24	-	847.32	-	21,810.56
576-001	INBOUND INTL. POSTAL MONEY ORDER SERVICE FEES	POSTAL PAYMENT SERVICE REVENUE	40201160	213		-	180,668.72	-	40,896.47	-	221,565.19
575-000	OUTBOUND INTL. E-POSTAL MONEY ORDER SERVICE FEES	POSTAL PAYMENT SERVICE REVENUE	40201160	215		-	3,784.82	-	265.18	-	4,050.00
573-002	COMMISSION ON COLLECTIONS - BAYAD CENTER	POSTAL PAYMENT SERVICE REVENUE	40201160	224		-	729,035.36	-	90,461.61	-	819,496.96
574-004	DELIVERY SERVICE FEES - PDIC	POSTAL PAYMENT SERVICE REVENUE	40201160	225		-	2,428,160.71	-	-	-	2,428,160.71
573-001	COMMISSION ON COLLECTIONS - PHILHEALTH	POSTAL PAYMENT SERVICE REVENUE	40201160	226		-	8,588,233.68	-	1,055,934.60	-	9,644,168.28
574-002	DELIVERY SERVICE FEES - CCT	POSTAL PAYMENT SERVICE REVENUE	40201160	231		-	1,37,226.69	-	-	-	1,37,226.69
574-001	DELIVERY SERVICE FEES - PMO	POSTAL PAYMENT SERVICE REVENUE	40201160	233		-	1,056,032.65	-	164,224.29	-	1,220,256.94
574-007	DELIVERY SERVICE FEES - ICRG	POSTAL PAYMENT SERVICE REVENUE	40201160	236		-	6,900.00	-	-	-	6,900.00
625-000	COLLECT-ON-DELIVERY COMMISSION	FEES AND COMMISSIONS INCOME	40201170	110		-	24,190.00	-	-	-	24,190.00
626-000	COMMISSION ON CONSIGNMENT SALES	FEES AND COMMISSIONS INCOME	40201170	222		-	2,225.72	-	61.49	-	2,287.21
678-006	MISCELLANEOUS INCOME - LAMINATION COMMISSION	FEES AND COMMISSIONS INCOME	40201170	911		-	1,321.43	-	-	-	1,321.43
678-009	MISCELLANEOUS INCOME - TICKETING OFFICE COMMISSION	FEES AND COMMISSIONS INCOME	40201170	913		-	23,886.18	-	1,294.64	-	25,180.82
678-020	MISCELLANEOUS INCOME - ANNUAL FEE/CHARGE ACCOUNT	FEES AND COMMISSIONS INCOME	40201170	916		-	139,753.94	-	4,307.87	-	144,061.81
678-017	MISCELLANEOUS INCOME - CANCELLED PID FEES	CANCELLATION FEES	40201220	000		-	111.60	-	-	-	111.60
678-019	MISCELLANEOUS INCOME - MCWD SERVICE COMMISSION FEES	OTHER SERVICE INCOME	40201180	223	002	-	51,336.72	-	7,157.15	-	58,492.87
678-025	MISCELLANEOUS INCOME - PHOTO ID SERVICE FEES	OTHER SERVICE INCOME	40201990	918		-	1,142.86	-	260.01	-	1,392.87
678-026	MISCELLANEOUS INCOME - POSTAL ID DELIVERY FEE	OTHER SERVICE INCOME	40201990	919		-	5,874,293.21	-	949,308.93	-	6,823,602.14
645-000	LOCK BOX RENTAL	RENT/LEASE INCOME	40202050	100		-	4,392,651.21	-	340,117.69	-	4,732,768.89
642-000	RENT INCOME	RENT/LEASE INCOME	40202050	200		-	7,917,126.64	-	7,120,424.16	-	15,037,550.99
678-011	MISCELLANEOUS INCOME - PARKING FEES	LANDING AND PARKING FEES	40202120	000		-	228,035.72	-	93,998.22	-	322,033.94
594-000	PHILATELIC SALES	SALES REVENUE	40202160	100		-	16,109,696.09	-	2,215,131.05	-	18,324,827.13
595-000	PHIPOST PRODUCTS SALES	SALES REVENUE	40202160	200		-	142,099.32	-	208,824.10	-	350,923.62
596-000	POSTAL ID FEES	SALES REVENUE	40202160	300		-	150,773,795.50	-	31,204,828.95	-	181,978,624.45
597-000	BULK STAMP SALES	MAIL SERVICES REVENUE	40201150	970		-	11,849,916.35	177,121.72	3,510,508.00	-	15,183,302.63
661-000	DIVIDEND INCOME	DIVIDEND INCOME	40202200	000		-	156.25	-	619,753.70	-	3,179,724.41
664-000	INTEREST INCOME	INTEREST INCOME	40202210	000		-	2,559,970.71	-	15,101,884.03	-	72,050,145.48
627-000	INCOME FROM JOINT VENTURE	PROFIT/REVENUE OF JOINT VENTURE	40202220	000		-	56,948,461.45	-	-	-	162,248.10
646-000	HANDLING AND STORAGE FEE	OTHER BUSINESS INCOME	40202280	000		-	116,627.92	-	45,620.18	-	2,470.23
678-002	MISCELLANEOUS INCOME - VALUATION FEES	OTHER BUSINESS INCOME	40202990	000		-	2,246.78	-	223.45	-	-

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		BALANCES, Beginning		TRANSACTION FOR THE MONTH		BALANCES, Ending	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
ACCOUNT CODE	ACCOUNT NAME	REVISED CHART OF ACCOUNTS	RCA CODE	SUB CODE	SL	DEBIT	CREDIT
659-000	SUBSIDY INCOME FROM NON-SHAREHOLDERS	INCOME FROM GRANTS AND DONATIONS IN KIND	40402020	000			2,000.00
681-000	GAIN/LOSS ON FOREIGN EXCHANGE (FOREX)	GAIN ON FOREIGN EXCHANGE (FOREX)	40501010	000		1,875,638.22	
682-000	GAIN/LOSS ON SALE OR DISPOSAL OF ASSETS	GAIN ON SALE OF PROPERTY, PLANT AND EQUIPMENT	40501040	000		53,829.99	
678-005	MISCELLANEOUS INCOME - LAMINATION FEES	MISCELLANEOUS INCOME	40603990	920		17.86	
678-012	MISCELLANEOUS INCOME - SERVICE FEES	MISCELLANEOUS INCOME	40603990	921		2,526,636.30	
678-021	MISCELLANEOUS INCOME - PHOTOCOPY SERVICE FEES	MISCELLANEOUS INCOME	40603990	922		82,345.63	
678-023	MISCELLANEOUS INCOME - DOCUMENTARY STAMPS	MISCELLANEOUS INCOME	40603990	924		153.57	
678-024	MISCELLANEOUS INCOME - SALE OF WASTE MATERIALS	MISCELLANEOUS INCOME	40603990	925		93,501.35	
678-029	MISCELLANEOUS INCOME - PENSION VERIFICATION	POSTAL PAYMENT SERVICE REVENUE	40201160	237		46,872.00	
678-099	MISCELLANEOUS INCOME - OTHERS	MISCELLANEOUS INCOME	40603990	927		2,340,464.43	
701-000	SALARIES AND WAGES - REGULAR	SALARIES AND WAGES-REGULAR	50101010	000		431,964,861.23	
711-000	PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)	PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)	50102010	000		51,245,880.53	
713-000	REPRESENTATION ALLOWANCE (RA)	REPRESENTATION ALLOWANCE (RA)	50102020	000		2,851,937.96	
714-000	TRANSPORTATION ALLOWANCE (TA)	TRANSPORTATION ALLOWANCE (TA)	50102030	000		2,844,875.00	
715-000	CLOTHING/UNIFORM ALLOWANCE	CLOTHING/UNIFORM ALLOWANCE	50102040	000		-	
717-000	PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI)	PRODUCTIVITY INCENTIVE ALLOWANCE	50102080	000		-	
727-000	PER DIEMS	OVERSEAS ALLOWANCE	50102090	000		2,193,000.00	
729-000	HONORARIA	HONORARIA	50102100	000		128,600.00	
729-000	LONGEVITY PAY	LONGEVITY PAY	50102120	000		160,000.00	
729-000	NIGHT DIFFERENTIAL PAY	OVERTIME AND NIGHT PAY	50102130	100		430,728.07	
729-000	OVERTIME PAY	OVERTIME AND NIGHT PAY	50102130	200		2,226,624.19	
729-000	YEAR END BONUS	YEAR END BONUS	50102140	000		80,132,615.50	
729-000	CASH GIFT	CASH GIFT	50102150	000		16,250.00	
729-000	SPECIAL COUNSEL ALLOWANCE	OTHER BONUSES AND ALLOWANCES	50102990	100		4,260,496.84	
729-000	LETTER CARRIERS ALLOWANCE	OTHER BONUSES AND ALLOWANCES	50102990	200		667,387.50	
719-000	PERFORMANCE-BASED BONUS	OTHER BONUSES AND ALLOWANCES	50102990	300		51,832,602.29	
731-000	LIFE AND RETIREMENT INSURANCE CONTRIBUTIONS	RETIREMENT AND LIFE INSURANCE PREMIUMS	50103010	000		10,356,068.47	
732-000	PAG-IBIG CONTRIBUTIONS	PAG-IBIG CONTRIBUTIONS	50103020	000		511,150.00	
733-000	PHILHEALTH CONTRIBUTIONS	PHILHEALTH CONTRIBUTIONS	50103030	000		1,023,887.50	
734-000	EMPLOYEES COMPENSATION (EC) CONTRIBUTIONS	EMPLOYEES COMPENSATION (EC) INSURANCE PREMIUMS	50103040	000		510,950.00	
						2,541,700.00	

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					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
742-000	TERMINAL LEAVE BENEFITS	50104020	000		2,555,271.55	-	571,338.81	481,420.84	2,645,189.52	-
751-000	TRAVELLING EXPENSES - LOCAL	50201010	000		14,030,205.01	-	5,399,786.40	1,590,197.02	17,839,774.40	-
752-000	TRAVELLING EXPENSES - FOREIGN	50201020	000		1,035,264.13	-	970,809.19	2,007.00	2,004,066.32	-
753-000	TRAINING EXPENSES	50202010	000		1,153,466.39	-	364,364.66	-	1,517,831.05	-
754-000	SCHOLARSHIP EXPENSES	50202020	000		20,630.00	-	34,660.00	-	55,290.00	-
755-000	SUPPLIES AND MATERIALS EXPENSES	50203010	000		26,786,598.20	-	10,450,316.91	325,574.15	36,911,340.96	-
756-000	ACCOUNTABLE FORMS EXPENSES	50203020	000		34,727,504.65	-	11,037,547.07	11,506.72	45,753,545.00	-
761-000	GASOLINE, OIL AND LUBRICANTS EXPENSES	50203090	000		16,856,139.33	-	4,065,864.11	687,333.62	20,234,669.82	-
766-000	WATER EXPENSES	50204010	000		3,355,580.59	-	1,552,348.77	65,642.10	4,842,287.26	-
767-000	ELECTRICITY EXPENSES	50204020	000		14,148,535.34	-	4,033,272.31	536,308.64	17,645,504.01	-
772-000	TELEPHONE EXPENSES - LANDLINE	50205020	100		1,944,307.52	-	854,089.87	84,426.04	2,713,971.35	-
773-000	TELEPHONE EXPENSES - MOBILE	50205020	200		248,825.99	-	82,700.53	2,350.00	329,176.52	-
774-000	INTERNET EXPENSES	50205030	000		3,465,859.70	-	1,188,076.03	294,181.11	4,359,694.62	-
779-000	AWARDS AND INDEMNITIES	50206030	000		115,026.71	-	33,341.12	-	148,367.83	-
883-000	EXTRAORDINARY AND MISCELLANEOUS EXPENSES	50210030	100		240,721.48	-	81,110.83	6,265.85	315,566.46	-
884-000	MISCELLANEOUS EXPENSES	50210030	200		337,571.07	-	111,480.88	12,000.00	437,051.95	-
791-000	LEGAL EXPENSES	50211010	000		-	-	5,650.00	-	5,650.00	-
792-000	AUDITING SERVICES	50211020	000		482,973.41	-	157,475.05	1,048.78	639,399.68	-
793-000	CONSULTANCY SERVICES	50211030	000		-	-	181,333.32	-	181,333.32	-
796-000	JANITORIAL SERVICES	50212020	000		4,468,717.48	-	1,538,185.60	481,472.84	6,006,913.08	-
797-000	SECURITY SERVICES	50212030	000		14,827,548.09	-	8,313,330.71	20,659,405.96	28,530,788.82	-
795-000	GENERAL SERVICES	50212990	000		22,492,335.04	-	6,274,582.89	446,110.28	28,320,788.82	-
811-000	REPAIRS AND MAINTENANCE - BUILDINGS	50213040	000		1,399,855.99	-	576,493.22	3,008.00	1,973,341.21	-
821-000	REPAIRS AND MAINTENANCE - EQUIPMENT	50213050	000		337,233.89	-	107,579.36	25,303.46	419,909.79	-
841-000	REPAIRS AND MAINTENANCE - MOTOR VEHICLES	50213060	000		1,693,165.45	-	490,061.26	10,394.75	2,172,831.96	-
822-000	REPAIRS AND MAINTENANCE - FURNITURE AND FIXTURES	50213070	000		2,455.36	-	-	-	2,455.36	-
819-000	REPAIRS AND MAINTENANCE - LEASEHOLD IMPROVEMENTS - BUILDINGS	50213090	000		12,820.00	-	-	-	12,820.00	-
823-000	REPAIRS AND MAINTENANCE - IT EQUIPMENT AND SOFTWARE	50213990	000		74,917.97	-	9,831.25	100.00	84,649.22	-
891-000	TAXES, DUTIES AND LICENSES	50215010	000		974,762.00	-	147,982.38	10,973.00	1,111,771.38	-
892-000	FIDELITY BOND PREMIUMS	50215020	000		801,413.10	-	110,967.39	24,534.75	887,845.74	-
893-000	INSURANCE EXPENSES	50215030	000		3,183,818.96	-	1,512,578.61	21,580.95	4,674,818.62	-
996-000	PROVISION FOR INCOME TAX	50215040	000		46,832,453.70	-	-	-	46,832,453.70	-

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						DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
799-000	MANPOWER SERVICES	LABOR AND WAGES	50216010	000		76,380,878.95	-	23,890,472.42	2,499,584.14	97,771,767.23	-
789-000	ADVERTISING AND MARKETING EXPENSES	ADVERTISING, PROMOTIONAL AND MARKETING EXPENSES	50299010	000		1,375,332.63	-	248,849.67	24,828.57	1,599,353.73	-
784-000	DOMESTIC CONVEYANCE EXPENSES	TRANSPORTATION AND DELIVERY EXPENSES	50299040	210		11,888,042.51	-	15,395,568.95	650,844.63	26,632,766.83	-
981-000	EMS DELIVERY EXPENSES	TRANSPORTATION AND DELIVERY EXPENSES	50299040	410		40,724,882.11	-	49,162,969.28	-	89,887,851.39	-
982-000	TERMINAL DUES EXPENSES - RECORDED ITEMS	TRANSPORTATION AND DELIVERY EXPENSES	50299040	420		9,940,322.03	-	-	-	9,940,322.03	-
985-002	SEA RATE EXPENSES	TRANSPORTATION AND DELIVERY EXPENSES	50299040	452		5,601,119.18	-	3,156,290.93	-	8,757,410.11	-
987-000	INTL CONVEYANCE EXPENSES - AIR	TRANSPORTATION AND DELIVERY EXPENSES	50299040	454		1,774,469.28	-	22,196,847.46	-	23,971,316.74	-
988-000	INTL CONVEYANCE EXPENSES - SURFACE	TRANSPORTATION AND DELIVERY EXPENSES	50299040	455		3,967,911.02	-	-	-	3,967,911.02	-
782-000	RENT EXPENSES	RENT/LEASE EXPENSES	50299050	000	000	16,237,587.64	-	4,717,853.00	1,273,698.64	19,681,712.00	-
778-000	UPU MEMBERSHIP DUES AND FEES	MEMBERSHIP DUES AND CONTRIBUTIONS TO ORGANIZATIONS	50299060	000		3,733,187.44	-	1,862,722.23	-	5,595,909.67	-
786-000	SUBSCRIPTION EXPENSES	SUBSCRIPTION EXPENSES	50299070	000		16,763.43	-	5,617.43	880.00	21,520.86	-
990-008	OTHER MOOE - DONATIONS TO ORGANIZATIONS	DONATIONS	50299080	000		5,800.00	-	-	-	5,800.00	-
980-000	OUTBOUND INTL POSTAL PAYMENT CHARGES, IMO DELIVERY EXPENSE	FEES AND COMMISSION EXPENSES	50299150	000		6,128.74	-	1,516.50	-	7,645.24	-
885-000	GENDER AND DEVELOPMENT EXPENSES	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	901		69,862.50	-	-	-	69,862.50	-
897-000	BOD REIMBURSABLE EXPENSES	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	902		876,555.14	-	297,370.18	-	1,173,925.32	-
885-000	DISCRETIONARY EXPENSES	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	804		46,729.25	-	-	-	46,729.25	-
990-001	OTHER MOOE - MEETINGS/DIALOGUES	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	911		2,808,234.53	-	1,151,184.40	73,245.55	3,886,173.38	-
990-005	OTHER MOOE - PHILPOST ANNIVERSARY CELEBRATION	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	915		240,422.21	-	7,854.00	-	248,276.21	-
990-006	OTHER MOOE - PHILPOST CHRISTMAS CELEBRATION	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	916		33,000.00	-	-	-	33,000.00	-
990-009	OTHER MOOE - REAL PROPERTIES TITLING	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	918		913.80	-	150.00	-	1,063.80	-
990-011	OTHER MOOE - COMMON USAGE	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	920		10,355,842.16	-	29,378,421.58	-	39,734,263.74	-
990-012	OTHER MOOE - PRE QUALIFICATION	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	921		6,518.80	-	8,419.64	-	14,938.44	-
990-099	OTHER MOOE - OTHERS	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	924		794,930.85	-	32,719,151.69	232.00	33,513,850.54	-
990-099	OTHER MOOE - OTHERS	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	200		-	-	1,933.00	-	1,933.00	-
990-099	OTHER MOOE - OTHERS	OTHER MAINTENANCE AND OPERATING EXPENSES	50299990	300		-	-	999.97	-	999.97	-
975-000	INTEREST EXPENSE	INTEREST EXPENSES	50301020	000		9,779,466.97	-	1,837,288.00	-	11,616,754.97	-
971-000	BANK CHARGES	BANK CHARGES	50301040	000		30,163.58	-	13,337.23	501.50	42,999.31	-
894-000	FINES AND PENALTIES	OTHER FINANCIAL CHARGES	50301990	000		2,136,671.75	-	180,480.76	-	2,317,152.51	-
511-000	COST OF GOODS SOLD	COST OF SALES	50402010	000		924,233.00	-	2,865,263.70	-	3,789,496.69	-

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						DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
902-000	DEPRECIATION - LAND IMPROVEMENTS	DEPRECIATION-LAND IMPROVEMENTS	50501020	000		135,282.60	-	845,057.67	-	980,340.27	-
911-000	DEPRECIATION - BUILDINGS	DEPRECIATION-BUILDINGS AND OTHER STRUCTURES	50501040	000		6,455,041.08	-	1,346,253.48	-	7,801,294.56	-
921-000	DEPRECIATION - EQUIPMENT	DEPRECIATION-MACHINERY AND EQUIPMENT	50501050	000	001	5,070,153.07	-	2,380,049.39	-	7,450,202.46	-
923-000	DEPRECIATION - IT EQUIPMENT	DEPRECIATION-MACHINERY AND EQUIPMENT	50501050	000	002	2,501,805.71	-	137,516.41	-	2,639,322.12	-
926-000	DEPRECIATION - MACHINERIES	DEPRECIATION-MACHINERY AND EQUIPMENT	50501050	000	003	5,617,213.82	-	9,318,021.87	-	15,135,235.69	-
941-000	DEPRECIATION - MOTOR VEHICLES	DEPRECIATION-MACHINERY AND EQUIPMENT	50501050	000	004	5,861,454.46	-	2,459,546.09	-	8,321,000.55	-
922-000	DEPRECIATION - FURNITURE AND FIXTURES	DEPRECIATION-FURNITURE, FIXTURES AND BOOKS	50501070	000		127,319.33	-	5,176,290.77	-	5,303,610.10	-
940-000	DEPRECIATION - TOOLS	DEPRECIATION-OTHER PROPERTY, PLANT AND EQUIPMENT	50501990	000		5,108.25	-	5,108.25	-	10,218.50	-
901-000	BAD DEBT EXPENSE	IMPAIRMENT LOSS-LOANS AND RECEIVABLES	50503020	100		282,307.15	-	-	-	282,307.15	-
401-000	ACCOUNTS PAYABLE - TRADE	ACCOUNTS PAYABLE	20101010	100	401	-	68,429,258.28	11,698,041.34	9,383,928.02	-	66,115,144.96
404-000	ACCUMULATED EXPENSES	ACCOUNTS PAYABLE	20101010	100	404	-	496,526,189.97	98,422,928.33	101,790,068.29	-	499,893,329.92
421-000	DUE TO CENTRAL OFFICE	ACCOUNTS PAYABLE DUE TO CENTRAL/HOMEHEAD OFFICE	20301060	000	421	-	5,875,909,662.14	292,973,326.82	181,765,261.11	-	5,764,701,566.43
500-000	AREA EQUITY	DUE TO CENTRAL/HOMEHEAD OFFICE	20301060	000	500	-	611,336,429.02	-	160,280.34	-	611,496,709.36
475-001	TRUST LIABILITIES - DMO	TRUST LIABILITIES	20401010	211		-	354,508,491.32	117,770,218.62	122,371,766.27	-	359,110,028.97
473-001	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - PHILHEALTH	TRUST LIABILITIES	20401010	226		-	102,790,763.83	391,537,923.86	375,554,223.32	-	86,797,063.29
473-006	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - PROVIDEND FUND	TRUST LIABILITIES	20401010	235		-	47,018,878.18	-	-	-	47,018,878.18
GRAND TOTALS						34,300,392,946.89	34,300,392,946.89	4,492,923,637.12	4,492,923,637.12	34,934,214,541.48	34,934,214,541.48

GELARMO B. PEDRO
Chief, Bookkeeping Division

MARILETTA B. BERNILLO
Manager, Accounting Department

