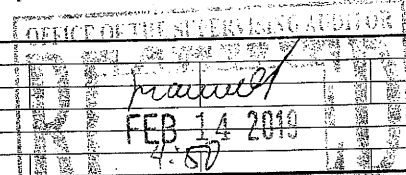


PHILIPPINE POSTAL CORPORATION

POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2018

					PRE-CLOSING BALANCES		CLOSING ENTRIES		POST-CLOSING BALANCES	
ACCOUNT CODE	ACCOUNT NAME	RCA CODE	SUB CODE	SL	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
102-001	CASH - COLLECTING OFFICERS - CORPORATE	10101010	111	100	167,799,881.57	-	-	-	167,799,881.57	-
102-008	CASH - COLLECTING OFFICERS - TRUST - OUTPUT VAT	10101010	111	200	412,014.63	-	-	-	412,014.63	-
102-002	CASH - COLLECTING OFFICERS - TRUST - MANUAL MO	10101010	211		19,158,059.52	-	-	-	19,158,059.52	-
102-003	CASH - COLLECTING OFFICERS - TRUST - ePMO	10101010	212		488,853.54	-	-	-	488,853.54	-
102-006	CASH - COLLECTING OFFICERS - TRUST - CONSIGNMENT	10101010	222		17,575.09	-	-	-	17,575.09	-
102-005	CASH - COLLECTING OFFICERS - TRUST - BAYAD CENTER	10101010	224		49,981,276.38	-	-	-	49,981,276.38	-
102-004	CASH - COLLECTING OFFICERS - TRUST - PHILHEALTH	10101010	225		40,778,990.93	-	-	-	40,778,990.93	-
104-000	PETTY CASH FUND	10101020	000		1,374,643.49	-	-	-	1,374,643.49	-
119-001	CASH IN BANK - TRUST - ePMO	10102020	212		10,550,811.82	-	-	-	10,550,811.82	-
119-002 00	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH	10102020	211		404,466,677.50	-	-	-	404,466,677.50	-
119-006 00	CASH IN BANK - TRUST - INTERNATIONAL MONEY ORDER	10102020	213		52,318,277.57	-	-	-	52,318,277.57	-
119-004	CASH IN BANK - TRUST - CONSIGNMENT	10102020	222		14,660,067.79	-	-	-	14,660,067.79	-
119-003	CASH IN BANK - TRUST - BAYAD CENTER	10102020	224		19,913,149.20	-	-	-	19,913,149.20	-
119-009 02	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH - LBP PHP PDIC	10102020	225		387,027.41	-	-	-	387,027.41	-
119-011 01	CASH IN BANK - TRUST - PHILHEALTH	10102020	226		4,124,342.72	-	-	-	4,124,342.72	-
119-007 01	CASH IN BANK - TRUST - JOINT VENTURE	10102020	227		-	-	-	-	-	-
119-005	CASH IN BANK - TRUST - CCT	10102020	231		1,552,587.73	-	-	-	1,552,587.73	-
119-010	CASH IN BANK - TRUST - SCI	10102020	232		66,532.78	-	-	-	66,532.78	-
119-014	CASH IN BANK - TRUST - PRES. SOCIAL FUND	10102020	233		134.79	-	-	-	134.79	-
119-015	Cash In Bank - Trust - Social Pension For Indigent Senior Citizens (SPISC)	10102020	234		9,118,192.16	-	-	-	9,118,192.16	-
119-016	CASH IN BANK - TRUST - PHILHEALTH LBP	10102020	235		2,255,662.07	-	-	-	2,255,662.07	-
119-017	CASH IN BANK - TRUST - BOC	10102020	236		0.00	-	-	-	-	-
119-018	CASH IN BANK - TRUST - WE ACCESS	10102020	238		40,080.30	-	-	-	40,080.30	-
119-019	CASH IN BANK - TRUST - RED CROSS	10102020	239		10,000.00	-	-	-	10,000.00	-
119-008 03	CASH IN BANK - TRUST - MANUAL MO/PHILHEALTH - BDO PHP INSTL	10102020	237		478,846.56	-	-	-	478,846.56	-
118-000 00	CASH IN BANK - CORPORATE	10102030	110		1,112,872,877.50	-	-	-	1,112,872,877.50	-
107-000	SHORT-TERM INVESTMENTS	10105020	000		1,188,493,650.35	-	-	-	1,188,493,650.35	-
192-000	INVESTMENT IN STOCKS	10210010	000		5,302,122.77	-	-	-	5,302,122.77	-
121-000	ACCOUNTS RECEIVABLE, TRADE	10301010	100		553,834,525.49	-	-	-	553,834,525.49	-
120-001	ACCOUNTS RECEIVABLE, DESIGNATED OPERATORS - MAIL REMUNERATIONS	10301010	200		1,205,341,150.73	-	-	-	1,205,341,150.73	-
120-002	ACCOUNTS RECEIVABLE, DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	10301010	300		201,626,401.63	-	-	-	201,626,401.63	-
301-000	ALLOWANCE FOR BAD DEBTS, TRADE	10301011	100		-	183,340,499.81	-	-	-	183,340,499.81
300-001	ALLOWANCE FOR FOREX ADJUSTMENTS, DESIGNATED OPERATORS - MAIL REMUNERATIONS	10301011	200		-	158,447.35	-	-	-	158,447.35
300-002	ALLOWANCE FOR FOREX ADJUSTMENTS, DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	10301011	300		-	14,931,165.60	-	-	-	14,931,165.60
133-000	RENTAL RECEIVABLE	10302010	000		35,424,550.52	-	-	-	35,424,550.52	-
132-000	DUE FROM NGAS, GOCCS, SUCS AND LGUS	10303010	000		618,543,319.41	-	-	-	618,543,319.41	-
145-000	DUE FROM SUBSIDIARIES	10303060	100		65,370,419.51	-	-	-	65,370,419.51	-
141-000	DUE FROM CENTRAL OFFICE	10304060	000		-	-	-	-	-	-
142-001	DUE FROM AREA 01 - NORTHEASTERN LUZON (NELA)	10304070	100		159,417,666.02	-	1,158,287.77	4,783,844.21	155,792,109.58	-
142-002	DUE FROM AREA 02 - NORTHWESTERN LUZON (NWLA)	10304070	200		-	13,578,239.01	54,450,144.60	-	40,871,905.59	-
142-003	DUE FROM AREA 03 - MEGA MANILA (MEGA)	10304070	300		-	2,569,539,382.34	1,666,828,974.96	743,908,318.52	-	1,646,618,725.90
142-004	DUE FROM AREA 04 - SOUTHERN LUZON (SLA)	10304070	400		545,486,135.76	-	23,798,360.02	30,717,461.34	538,567,034.44	-
142-005	DUE FROM AREA 05 - CENTRAL AND EASTERN VISAYAS (CEVA)	10304070	500		330,745,522.81	-	10,321,959.68	-	341,067,482.49	-
142-006	DUE FROM AREA 06 - WESTERN VISAYAS (WEVA)	10304070	600		378,110,568.68	-	-	24,965,980.12	353,144,588.56	-
142-007	DUE FROM AREA 07 - EASTERN MINDANAO (EMA)	10304070	700		325,146,169.59	-	5,661,095.00	36,212,033.94	294,595,230.65	-
142-008	DUE FROM AREA 08 - CENTRAL MINDANAO (CEMA)	10304070	800		107,903,727.93	-	-	27,456,229.80	80,447,498.13	-

PHILIPPINE POSTAL CORPORATION

**POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2018**

ACCOUNT CODE	ACCOUNT NAME	RCA CODE	SUB CODE	SL	PRE-CLOSING BALANCES		CLOSING ENTRIES		POST-CLOSING BALANCES	
					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
142-009	DUE FROM AREA 09 - WESTERN MINDANAO (WEMA)	10304070	900		295,318,337.38	-	7,984,145.90	54,075,789.54	249,226,693.74	-
142-000	DUE FROM AREA CENTRAL OFFICE - TAX MANAGEMENT OFFICE	10304070	000	000	-	5,773,708.37	-	-	-	5,773,708.37
146-000	RECEIVABLES - DISALLOWANCES/CHARGES	10305010	000		56,785,061.27	-	-	-	56,785,061.27	-
123-000	DUE FROM DIRECTORS, OFFICERS AND EMPLOYEES	10305020	000		98,120,960.75	-	-	-	98,120,960.75	-
135-000	ACCOUNTS RECEIVABLE, NON-TRADE	10305990	100		205,218,590.48	-	-	-	205,218,590.48	-
	ALLOWANCE FOR IMPAIRMENT-OTHER RECEIVABLE	10305991	100		-	198,168,353.31	-	-	-	198,168,353.31
149-149	RECEIVABLES - OTHERS	10305990	200		931,557.38	-	-	-	931,557.38	-
154-000	MERCHANDISE INVENTORY	10401010	000		72,559,069.48	-	-	-	72,559,069.48	-
155-000	SUPPLIES AND MATERIALS INVENTORY	10404010	000		56,108,755.66	-	-	-	56,108,755.66	-
156-000	ACCOUNTABLE FORMS INVENTORY	10404020	000		21,380,755.72	-	-	-	21,380,755.72	-
161-000	GAS, OIL AND LUBRICANTS INVENTORY	10404080	000		2,220,301.60	-	-	-	2,220,301.60	-
	SEMI-EXPENDABLE OFFICE EQUIPMENT	10405020	000		740,039.00	-	-	-	740,039.00	-
	SEMI-EXPENDABLE OFFICE ICT EQUIPMENT	10405030	000		2,847,964.95	-	-	-	2,847,964.95	-
	SEMI-EXPENDABLE OTHER MACHINERY AND EQUIPMENT	10405190	000		457,260.86	-	-	-	457,260.86	-
	SEMI-EXPENDABLE FURNITURE AND FIXTURES	10406010	000		382,532.26	-	-	-	382,532.26	-
168-000	CONSTRUCTION MATERIALS INVENTORY	10404130	000		1,170,914.23	-	-	-	1,170,914.23	-
167-002	SPARE PARTS INVENTORY - METERED MACHINES	10404990	100		923,780.34	-	-	-	923,780.34	-
167-003	SPARE PARTS INVENTORY - OFFICE & IT EQUIPMENT	10404990	200		1,311,392.32	-	-	-	1,311,392.32	-
167-001	SPARE PARTS INVENTORY - MOTOR VEHICLES	10404990	300		11,951,566.39	-	-	-	11,951,566.39	-
201-000	LAND	10601010	000		2,948,749,330.00	-	-	-	2,948,749,330.00	-
202-000	LAND IMPROVEMENTS	10602990	000		18,586,756.63	-	-	-	18,586,756.63	-
302-000	ACCUMULATED DEPRECIATION - LAND IMPROVEMENTS	10602991	000		-	8,682,415.22	-	-	-	8,682,415.22
211-000	BUILDINGS	10604010	000		1,222,544,871.73	-	-	-	1,222,544,871.73	-
311-000	ACCUMULATED DEPRECIATION - BUILDINGS	10604011	000		-	721,186,912.22	-	-	-	721,186,912.22
226-000	MACHINERIES	10605010	000		112,988,215.41	-	-	-	112,988,215.41	-
326-000	ACCUMULATED DEPRECIATION - MACHINERIES	10605011	000		-	40,700,192.79	-	-	-	40,700,192.79
221-000	EQUIPMENT	10605020	000		369,764,253.11	-	-	-	369,764,253.11	-
321-000	ACCUMULATED DEPRECIATION - EQUIPMENT	10605021	000		-	450,705,896.68	-	-	-	450,705,896.68
223-000	IT EQUIPMENT AND SOFTWARE	10605030	000		227,080,682.62	-	-	-	227,080,682.62	-
323-000	ACCUMULATED DEPRECIATION - IT EQUIPMENT AND SOFTWARE	10605031	000		-	60,568,029.56	-	-	-	60,568,029.56
240-000	TOOLS	10605990	000		388,378.89	-	-	-	388,378.89	-
340-000	ACCUMULATED DEPRECIATION - TOOLS	10605991	000		-	81,547.43	-	-	-	81,547.43
241-000	MOTOR VEHICLES	10606010	000		344,409,821.67	-	-	-	344,409,821.67	-
341-000	ACCUMULATED DEPRECIATION - MOTOR VEHICLES	10606011	000		-	249,331,128.98	-	-	-	249,331,128.98
222-000	FURNITURE AND FIXTURES	10607010	000		709,888,071.47	-	-	-	709,888,071.47	-
322-000	ACCUMULATED DEPRECIATION - FURNITURE AND FIXTURES	10607011	000		-	17,186,607.91	-	-	-	17,186,607.91
219-000	LEASEHOLD IMPROVEMENTS - BUILDINGS	10609020	000		710,923.62	-	-	-	710,923.62	-
319-000	ACCUMULATED DEPRECIATION - LEASEHOLD IMPROVEMENTS - BUILDINGS	10609021	000		-	63,982.91	-	-	-	63,982.91
224-000	PHILATELIC MUSEUM ITEMS AND LIBRARY BOOKS	10610990	000		2,542,096.55	-	-	-	2,542,096.55	-
324-000	ACCUMULATED DEPRECIATION - PHILATELIC MUSEUM ITEMS AND LIBRARY BOOKS	10610991	000		-	1,243,687.70	-	-	-	1,243,687.70
187-002	DEFERRED INPUT TAX	11201010	000		29,817,474.15	-	-	-	29,817,474.15	-
182-002	DEFERRED CHARGES - MINIMUM CORPORATE INCOME TAX (MCIT)	11201010	100		154,598.70	-	-	-	154,598.70	-
182-003	DEFERRED CHARGES - EXCESS INCOME TAX	11201010	200		116,761,220.42	-	-	-	116,761,220.42	-
103-001	CASH - DISBURSING OFFICERS - CORPORATE	19901010	000		5,835,597.38	-	-	-	5,835,597.38	-
106-000	PAYROLL FUND	19901020	000		17,572,908.13	-	-	-	17,572,908.13	-
103-002	CASH - DISBURSING OFFICERS - TRUST - MANUAL MO	19901030	211		725,569.00	-	-	-	725,569.00	-
103-003	CASH - DISBURSING OFFICERS - TRUST - CCT	19901030	231		3,736,125.47	-	-	-	3,736,125.47	-

PHILIPPINE POSTAL CORPORATION

**POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2018**

ACCOUNT CODE	ACCOUNT NAME	RCA CODE	SUB CODE	SL	PRE-CLOSING BALANCES DEBIT	PRE-CLOSING BALANCES CREDIT	CLOSING ENTRIES DEBIT	CLOSING ENTRIES CREDIT	POST-CLOSING BALANCES DEBIT	POST-CLOSING BALANCES CREDIT
103-006	CASH - DISBURSING OFFICERS - TRUST - SCI	19901030	232		11,962,300.00	-	-	-	11,962,300.00	-
103-007	CASH - DISBURSING OFFICERS - TRUST - SPISC	19901030	234		12,583,949.00	-	-	-	12,583,949.00	-
103-008	CASH - DISBURSING OFFICERS - TRUST - PRC	19901030	235		20,000.00	-	-	-	20,000.00	-
148-000	ADVANCES TO OFFICERS AND EMPLOYEES	19901040	000		788,770.50	-	-	-	788,770.50	-
177-000	PREPAID RENT	19902020	000		39,880.00	-	-	-	39,880.00	-
178-000	PREPAID INSURANCE	19902030	000		330,243.77	-	-	-	330,243.77	-
189-000	OTHER PREPAYMENTS	19902990	000		19,604,000.00	-	-	-	19,604,000.00	-
187-000	INPUT TAX	19902060	000		27,186,330.25	-	-	-	27,186,330.25	-
188-002	CREDITABLE WITHHOLDING TAX	19902080	100		5,022,509.13	-	-	-	5,022,509.13	-
188-001	CREDITABLE VAT	19902080	300		52,202,396.13	-	-	-	52,202,396.13	-
186-000	GUARANTY DEPOSITS	19903020	000		4,746,951.79	-	-	-	4,746,951.79	-
182-000	DEFERRED CHARGES	19999080	000		30,868,928.82	-	-	-	30,868,928.82	-
182-001	DEFERRED CHARGES - CCT	19999080	231		1,373,876.43	-	-	-	1,373,876.43	-
290-000	OTHER ASSETS	19999990	000		490,892,387.50	-	-	-	490,892,387.50	-
0	ACCUMULATED DEPRECIATION - OTHER ASSETS	19999991	000		-	10,697,971.47	-	-	-	10,697,971.47
400-003	ACCOUNTS PAYABLE, DESIGNATED OPERATORS - AIR CONVEYANCE	20101010	100		65,173,658.39	-	-	-	65,173,658.39	-
400-001	ACCOUNTS PAYABLE, DESIGNATED OPERATORS - MAIL REMUNERATIONS	20101010	200		-	951,685,963.05	-	-	-	951,685,963.05
400-002	ACCOUNTS PAYABLE, DESIGNATED OPERATORS - POSTAL PAYMENT REMITTANCES	20101010	300		-	573,691.19	-	-	-	573,691.19
403-000	DUE TO OFFICERS AND EMPLOYEES	20101020	000		-	365,444,786.59	-	-	-	365,444,786.59
447-000	LONGEVITY BENEFITS PAYABLE	20101100	000		-	927,500.00	-	-	-	927,500.00
444-000	LOANS PAYABLE - DOMESTIC	20102040	000		-	-	-	-	-	-
412-001	DUE TO BIR - WITHHOLDING TAX ON COMPENSATION	20201010	100		-	3,993,980.93	-	-	-	3,993,980.93
412-002	DUE TO BIR - VALUE-ADDED TAX (VAT)	20201010	200		-	2,787,645.81	-	-	-	2,787,645.81
412-003	DUE TO BIR - EXPANDED WITHHOLDING TAX (EWT)	20201010	300		-	1,819,578.84	-	-	-	1,819,578.84
412-004	DUE TO BIR - FINAL WITHHOLDING TAX	20201010	400		773,435.50	-	-	-	773,435.50	-
413-000	DUE TO GSIS	20201020	000		-	47,881,999.79	-	-	-	47,881,999.79
414-000	DUE TO PAG-IBIG	20201030	000		-	23,426,884.91	-	-	-	23,426,884.91
415-000	DUE TO PHILHEALTH	20201040	000		-	6,323,709.51	-	-	-	6,323,709.51
416-000	DUE TO NGAS, GOCCS, SUCS AND LGUS	20201050	000		-	563,312,573.89	-	-	-	563,312,573.89
434-000	NET VAT PAYABLE	20201120	000		-	15,954,673.09	-	-	-	15,954,673.09
435-000	CORPORATE INCOME TAX PAYABLE	20201130	200		-	-	-	-	-	-
419-000	OTHER LOAN DEDUCTIONS	20202990	000		-	12,109,068.34	-	-	-	12,109,068.34
422-002	DUE TO AREA 02 - NORTHWESTERN LUZON (NWLA)	20301070	200		-	-	-	-	-	-
422-003	DUE TO AREA 03 - MEGA MANILA (MEGA)	20301070	300		-	-	-	-	-	-
422-005	DUE TO AREA 05 - CENTRAL AND EASTERN VISAYAS (CEVA)	20301070	500		-	-	-	-	-	-
471-001	TRUST LIABILITIES - INBOUND IMO	20401010	213		-	9,049,566.32	-	-	-	9,049,566.32
472-001	TRUST LIABILITIES - OUTBOUND IMO	20401010	214		-	801,453.21	-	-	-	801,453.21
472-002	TRUST LIABILITIES - OUTBOUND ePMO	20401010	215		-	49,298.91	-	-	-	49,298.91
473-003	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - CONSIGNMENT	20401010	222		-	2,820,270.17	-	-	-	2,820,270.17
473-002	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - BAYAD CENTER	20401010	224		-	2,336,924.07	-	-	-	2,336,924.07
473-005	TRUST LIABILITIES - PREMIUMS/ BILLS PAYMENTS COLLECTIONS - PDIC	20401010	225		-	2,050.15	-	-	-	2,050.15
474-000	TRUST LIABILITIES - CONDITIONAL CASH TRANSFERS PROGRAM	20401010	231		-	4,664,949.20	-	-	-	4,664,949.20
477-000	TRUST LIABILITIES - SCI	20401010	232		-	12,019,780.00	-	-	-	12,019,780.00
479-000	TRUST LIABILITIES - SPISC	20401010	234		-	22,448,200.00	-	-	-	22,448,200.00
471-002	TRUST LIABILITIES - INBOUND EPMO	20401010	236		-	317,968.13	-	-	-	317,968.13
475-002	TRUST LIABILITIES - DOMESTIC ePMO	20401010	237		-	2,446,267.21	-	-	-	2,446,267.21

PHILIPPINE POSTAL CORPORATION

POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2018

ACCOUNT CODE	ACCOUNT NAME	RCA CODE	SUB CODE	SL	PRE-CLOSING BALANCES		CLOSING ENTRIES		POST-CLOSING BALANCES	
					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
478-000	TRUST LIABILITIES - INBOUND INTL ePOSTAL MONEY ORDER	20401010	238		-	20,695,128.90	-	-	-	20,695,128.90
426-000	GUARANTY DEPOSITS PAYABLE	20401040	000		-	8,957,215.93	-	-	-	8,957,215.93
427-000	PERFORMANCE/ BIDDERS/ BAIL BONDS PAYABLE	20401050	000		-	11,021,704.91	-	-	-	11,021,704.91
433-000	OUTPUT TAX	20501030	000		-	50,360,521.59	-	-	-	50,360,521.59
459-002	OTHER DEFERRED CREDITS - SUSPENSE	20501990	100		-	-	-	-	-	-
459-000	OTHER DEFERRED CREDITS - REMUNERATIONS	20501990	200		-	765,557,016.71	-	-	-	765,557,016.71
459-000	OTHER DEFERRED CREDITS - CCT	20501990	231		-	2,343,548.35	-	-	-	2,343,548.35
480-000	TRUST LIABILITIES - BAC HONORARIA	20501990	300		-	28,300.00	-	-	-	28,300.00
457-000	DEPOSITS ON DOMESTIC MAIL SERVICES	20502990	100		-	3,781,267.03	-	-	-	3,781,267.03
456-000	DEPOSITS ON PRIVATE METERED MACHINES	20502990	200		-	13,402,649.24	-	-	-	13,402,649.24
458-000	DEPOSITS ON DIRECT MAIL SERVICES	20502990	300		-	160,759,388.09	-	-	-	160,759,388.09
437-000	DEFERRED GRANT INCOME	20502990	600		-	744,823.67	-	-	-	744,823.67
446-000	TERMINAL LEAVE BENEFITS PAYABLE	20601020	000		-	286,193,903.87	-	-	-	286,193,903.87
439-001	OTHER PAYABLES - RETIREMENT INCENTIVES	20601030	000		-	79,023,205.22	-	-	-	79,023,205.22
436-000	DEFERRED OUTPUT TAX	20901010	000		-	85,467,538.20	-	-	-	85,467,538.20
408-000	DIVIDENDS PAYABLE	29999090	000		-	251,266,425.36	-	-	-	251,266,425.36
450-001	OTHER LONG-TERM LIABILITIES - GSIS	29999990	300		-	23,534,971.95	-	-	-	23,534,971.95
501-000	PAID-UP CAPITAL	30101020	000	001	-	3,854,232,234.45	-	-	-	3,854,232,234.45
506-000	APPRAISAL CAPITAL	30101020	000	003	-	190,238.82	-	-	-	190,238.82
508-000	DONATED CAPITAL	30101020	000	005	-	200,000.00	-	-	-	200,000.00
509-000	REVALUATION SURPLUS	30201010	000		-	1,575,207,120.00	-	-	-	1,575,207,120.00
509-000	INCOME AND EXPENSE SUMMARY	30301020	200		-	-	7,969,254,771.99	7,969,254,771.99	-	-
510-000	RETAINED EARNINGS	30701010	000		583,278,687.54	-	1,198,544,716.32	1,770,218,062.29	11,605,341.57	-
684-000	PRIOR YEARS' ADJUSTMENTS	30701010	900		31,879,059.30	-	37,870,999.58	69,750,058.88	-	-
678-001	MISCELLANEOUS INCOME - PERMIT FEES	40201010	000		-	662,553.57	662,553.57	-	-	-
678-003	MISCELLANEOUS INCOME - CERTIFICATION/ AUTHENTICATION/ REVALIDATION FEES	40201040	000		-	1,671,986.16	1,671,986.16	-	-	-
603-000	FRANCHISING AND ACCREDITATION FEES	40201050	000		-	157,425.36	157,425.36	-	-	-
678-013	MISCELLANEOUS INCOME - PENALTIES	40201140	000		-	1,228,916.69	1,228,916.69	-	-	-
521-001	DOMESTIC EMS - DOCUMENTS	40201150	211		-	18,023,494.61	18,023,494.61	-	-	-
521-002	DOMESTIC EMS - MERCHANDISE	40201150	212		-	23,450,953.20	23,450,953.20	-	-	-
678-027	MISCELLANEOUS INCOME - LETTER SHOPPING	40201150	213		-	1,971,863.84	1,971,863.84	-	-	-
522-001	DOMESTIC EXPRESS POUCH	40201150	221		-	3,180,321.86	3,180,321.86	-	-	-
522-002	DOMESTIC REGISTERED MAILS	40201150	222		-	327,781,962.63	327,781,962.63	-	-	-
522-003	DOMESTIC REGISTERED MAILS WITH RETURN CARD	40201150	223		-	112,637,333.73	112,637,333.73	-	-	-
522-004	DOMESTIC SUBSCRIPTIONS WITH MAIL INDICIA	40201150	224		-	690.18	690.18	-	-	-
523-001	DOMESTIC ORDINARY MAILS	40201150	231		-	663,416,843.70	663,416,843.70	-	-	-
523-002	DOMESTIC ORDINARY MAILS WITH PROOF OF DELIVERY	40201150	232		-	60,578,114.97	60,578,114.97	-	-	-
523-003	DOMESTIC PRIORITY MAILS	40201150	233		-	5,048,487.92	5,048,487.92	-	-	-
523-004	DOMESTIC BOOKS	40201150	234		-	185,725.89	185,725.89	-	-	-
523-005	DOMESTIC PRINTED MATTERS AND MAGAZINES	40201150	235		-	2,809,335.97	2,809,335.97	-	-	-
523-006	BUSINESS REPLY ENVELOPE (BRE)	40201150	236		-	1,093,763.59	1,093,763.59	-	-	-
523-007	UNADDRESSED MAILS	40201150	237		-	310,568.71	310,568.71	-	-	-
523-008	FAX MAILS	40201150	238		-	378.57	378.57	-	-	-
678-015	MISCELLANEOUS INCOME - 2ND CLASS MAILS	40201150	239		-	182,381.29	182,381.29	-	-	-
524-001	DOMESTIC AIR PARCEL	40201150	241		-	4,894,076.15	4,894,076.15	-	-	-
524-002	DOMESTIC COD PARCEL	40201150	242		-	2,035.72	2,035.72	-	-	-
531-001	INTL EMS - DOCUMENTS	40201150	311		-	95,552,533.02	95,552,533.02	-	-	-
531-002	INTL EMS - MERCHANDISE	40201150	312		-	672,586,882.75	672,586,882.75	-	-	-
532-001	INTL REGISTERED LETTERS	40201150	321		-	45,716,149.23	45,716,149.23	-	-	-
532-002	INTL REGISTERED LETTERS WITH ADVICE OF RECEIPT	40201150	322		-	8,763,361.63	8,763,361.63	-	-	-
532-003	INTL REGISTERED PRINTED MATTERS	40201150	323		-	1,285,396.94	1,285,396.94	-	-	-

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					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
532-004	INTL REGISTERED PRINTED MATTER WITH ADVICE OF RECEIPT	40201150	324		-	153,004.47	153,004.47	-	-	-
533-001	INTL POSTCARDS	40201150	331		-	1,511,379.50	1,511,379.50	-	-	-
533-002	INTL LETTERS	40201150	332		-	54,917,225.41	54,917,225.41	-	-	-
533-003	INTL LETTERS - SPECIAL DELIVERY	40201150	333		-	2,334,742.84	2,334,742.84	-	-	-
533-004	INTL BOOKS	40201150	334		-	104,202.67	104,202.67	-	-	-
533-005	INTL PRINTED MATTER	40201150	335		-	1,866,964.26	1,866,964.26	-	-	-
533-006	INTL BUSINESS REPLY SERVICE (IBRS)	40201150	336		-	49,497.33	49,497.33	-	-	-
678-016	MISCELLANEOUS INCOME - MAIL BAG	40201150	337		-	311,962.37	311,962.37	-	-	-
678-029	MISCELLANEOUS INCOME - PHLPOST BOX	40202160	400		-	720,687.30	720,687.30	-	-	-
534-001	INTL ORDINARY PARCEL	40201150	341		-	32,417,828.18	32,417,828.18	-	-	-
534-002	INTL REGISTERED SMALL PACKET	40201150	342		-	11,493,336.53	11,493,336.53	-	-	-
534-003	INTL REGISTERED SMALL PACKET WITH ADVICE OF RECEIPT	40201150	343		-	1,232,823.21	1,232,823.21	-	-	-
534-004	INTL ORDINARY PARCEL WITH ADVICE OF RECEIPT	40201150	344		-	4,804,441.07	4,804,441.07	-	-	-
647-000	PRESENTATION TO CUSTOMS FEE	40201150	345		-	110,582,015.30	110,582,015.30	-	-	-
660-000	PACKAGING SERVICES	40201150	346		-	1,095,622.93	1,095,622.93	-	-	-
541-000	EMS DELIVERY INCOME	40201150	410		-	264,583,459.83	264,583,459.83	-	-	-
542-000	TERMINAL DUES INCOME - RECORDED ITEMS	40201150	420		-	279,196,566.62	279,196,566.62	-	-	-
545-001	INWARD LAND RATE INCOME	40201150	451		-	76,286,739.78	76,286,739.78	-	-	-
548-000	DIRECT ACCESS/ENTRY INCOME	40201150	480		-	73,083,283.17	73,083,283.17	-	-	-
585-000	CUMBERSOME CARGOES	40201150	850		-	51,377,643.25	51,377,643.25	-	-	-
953-000	DISCOUNTS ON MAILING SERVICES	40201151	000		12,858,658.84	-	-	12,858,658.84	-	-
571-000	DOMESTIC POSTAL MONEY ORDER SERVICE FEES	40201160	211		-	9,788,038.40	9,788,038.40	-	-	-
572-000	DOMESTIC E-POSTAL MONEY ORDER SERVICE FEES	40201160	212	001	-	66,588.41	66,588.41	-	-	-
576-001	INBOUND INTL POSTAL MONEY ORDER SERVICE FEES	40201160	213		-	382,802.03	382,802.03	-	-	-
575-000	OUTBOUND INTL E-POSTAL MONEY ORDER SERVICE FEES	40201160	215		-	4,233.93	4,233.93	-	-	-
573-002	COMMISSION ON COLLECTIONS - BAYAD CENTER	40201160	224		-	984,554.39	984,554.39	-	-	-
574-004	DELIVERY SERVICE FEES - PDIC	40201160	225		-	4,822,285.72	4,822,285.72	-	-	-
573-001	COMMISSION ON COLLECTIONS - PHILHEALTH	40201160	226		-	28,198,383.72	28,198,383.72	-	-	-
574-002	DELIVERY SERVICE FEES - CCT	40201160	231		-	315,269.65	315,269.65	-	-	-
574-001	DELIVERY SERVICE FEES - PMO	40201160	233		-	2,343,510.35	2,343,510.35	-	-	-
574-003	DELIVERY SERVICE FEES - SENIOR CITIZEN	40201160	234		-	-	-	-	-	-
574-007	DELIVERY SERVICE FEES - ICRC	40201160	236		-	333,729.95	333,729.95	-	-	-
625-000	COLLECT-ON-DELIVERY COMMISSION	40201170	110		-	2,906.25	2,906.25	-	-	-
626-000	COMMISSION ON CONSIGNMENT SALES	40201170	222		-	57,292.86	57,292.86	-	-	-
678-009	MISCELLANEOUS INCOME - TICKETING OFFICE COMMISSION	40201170	913		-	13,204.12	13,204.12	-	-	-
678-020	MISCELLANEOUS INCOME - ANNUAL FEES/CHARGE ACCOUNT	40201170	916		-	177,187.54	177,187.54	-	-	-
678-017	MISCELLANEOUS INCOME - CANCELLED PID FEES	40201220	000		-	79,229.51	79,229.51	-	-	-
678-019	MISCELLANEOUS INCOME - MCWD SERVICE COMMISSION FEES	40201160	223	002	-	73,142.86	73,142.86	-	-	-
678-025	MISCELLANEOUS INCOME - PHOTO ID SERVICE FEES	40201990	918		-	125.01	125.01	-	-	-
678-026	MISCELLANEOUS INCOME - POSTAL ID DELIVERY FEE	40201990	919		-	14,123,883.50	14,123,883.50	-	-	-
645-000	LOCK BOX RENTAL	40202050	100		-	6,199,851.60	6,199,851.60	-	-	-
642-000	RENT INCOME	40202050	200		-	16,127,517.63	16,127,517.63	-	-	-
678-011	MISCELLANEOUS INCOME - PARKING FEES	40202120	000		-	864,948.75	864,948.75	-	-	-
594-000	PHILATELIC SALES	40202160	100		-	22,229,763.90	22,229,763.90	-	-	-
595-000	PHLPOST PRODUCTS SALES	40202160	200		-	3,404,291.07	3,404,291.07	-	-	-
596-000	POSTAL ID FEES	40202160	300		-	314,698,444.92	314,698,444.92	-	-	-
597-000	BULK STAMP SALES	40201150	970		-	21,479,407.75	21,479,407.75	-	-	-
664-000	INTEREST INCOME	40202210	000		-	11,669,063.54	11,669,063.54	-	-	-
627-000	INCOME FROM JOINT VENTURE	40202220	000		-	167,646,979.81	167,646,979.81	-	-	-
646-000	HANDLING AND STORAGE FEE	40202280	000		-	11,853,985.79	11,853,985.79	-	-	-

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					DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
678-002	MISCELLANEOUS INCOME - VALUATION FEES	40202990	000		-	49,471.53	49,471.53	-	-	-
651-000	SUBSIDY INCOME FROM NATIONAL GOVERNMENT	40301010	000		-	585,642,000.00	585,642,000.00	-	-	-
681-000	GAIN/LOSS ON FOREIGN EXCHANGE (FOREX)	40501010	000		-	13,084,327.87	13,084,327.87	-	-	-
682-000	GAIN/LOSS ON SALE OR DISPOSAL OF ASSETS	40501040	000		-	70,339.33	70,339.33	-	-	-
682-000	OTHER GAIN (GAIN ON EXCESS OF STANDARD INPUT OVER ACTUAL INPUT)	40501990	000		-	26,240,448.54	26,240,448.54	-	-	-
678-005	MISCELLANEOUS INCOME - LAMINATION FEES	40603990	920		-	821.43	821.43	-	-	-
678-012	MISCELLANEOUS INCOME - SERVICE FEES	40603990	921		-	6,194,585.59	6,194,585.59	-	-	-
678-021	MISCELLANEOUS INCOME - PHOTOCOPY SERVICE FEES	40603990	922		-	110,831.66	110,831.66	-	-	-
678-022	MISCELLANEOUS INCOME - RETURN CARDS	40603990	923		-	108.04	108.04	-	-	-
678-024	MISCELLANEOUS INCOME - SALE OF WASTE MATERIALS	40603990	925		-	158,489.62	158,489.62	-	-	-
678-029	MISCELLANEOUS INCOME - PENSION VERIFICATION	40201160	237		-	4,987,881.41	4,987,881.41	-	-	-
678-030	MISCELLANEOUS INCOME - PECO	40201160	238		-	86,372.29	86,372.29	-	-	-
678-099	MISCELLANEOUS INCOME - OTHERS	40603990	927		-	2,968,723.07	2,968,723.07	-	-	-
701-000	SALARIES AND WAGES - REGULAR	50101010	000		1,047,923,205.09	-	-	1,047,923,205.09	-	-
706-000	SALARIES AND WAGES - CONTRACTUAL	50101020	000		1,177,399.02	-	-	1,177,399.02	-	-
711-000	PERSONNEL ECONOMIC RELIEF ALLOWANCE (PERA)	50102010	000		118,830,574.61	-	-	118,830,574.61	-	-
713-000	REPRESENTATION ALLOWANCE (RA)	50102020	000		7,941,875.00	-	-	7,941,875.00	-	-
714-000	TRANSPORTATION ALLOWANCE (TA)	50102030	000		7,206,875.00	-	-	7,206,875.00	-	-
715-000	CLOTHING/UNIFORM ALLOWANCE	50102040	000		29,327,686.43	-	-	29,327,686.43	-	-
717-000	PRODUCTIVITY ENHANCEMENT INCENTIVE (PEI)	50102080	000		24,315,750.00	-	-	24,315,750.00	-	-
727-000	PER DIEMS	50102090	000		3,249,000.00	-	-	3,249,000.00	-	-
720-000	HONORARIA	50102100	000		1,299,134.06	-	-	1,299,134.06	-	-
722-000	LONGEVITY PAY	50102120	000		1,932,520.79	-	-	1,932,520.79	-	-
726-000	NIGHT DIFFERENTIAL PAY	50102130	100		1,567,697.99	-	-	1,567,697.99	-	-
723-000	OVERTIME PAY	50102130	200		10,771,235.30	-	-	10,771,235.30	-	-
725-000	YEAR END BONUS	50102140	000		173,242,253.94	-	-	173,242,253.94	-	-
724-000	CASH GIFT	50102150	000		24,808,950.00	-	-	24,808,950.00	-	-
728-000	SPECIAL COUNSEL ALLOWANCE	50102990	100		69,350.00	-	-	69,350.00	-	-
729-000	LETTER CARRIER'S ALLOWANCE	50102990	200		12,209,034.99	-	-	12,209,034.99	-	-
719-000	PERFORMANCE-BASED BONUS	50102990	300		55,000,000.00	-	-	55,000,000.00	-	-
731-000	LIFE AND RETIREMENT INSURANCE CONTRIBUTIONS	50103010	000		125,672,132.43	-	-	125,672,132.43	-	-
732-000	PAG-IBIG CONTRIBUTIONS	50103020	000		5,929,600.00	-	-	5,929,600.00	-	-
733-000	PHILHEALTH CONTRIBUTIONS	50103030	000		13,848,395.23	-	-	13,848,395.23	-	-
734-000	EMPLOYEES COMPENSATION (EC) CONTRIBUTIONS	50103040	000		5,951,286.28	-	-	5,951,286.28	-	-
742-000	TERMINAL LEAVE BENEFITS	50104020	000		135,851,055.91	-	-	135,851,055.91	-	-
751-000	TRAVELLING EXPENSES - LOCAL	50201010	000		59,058,731.32	-	-	59,058,731.32	-	-
752-000	TRAVELLING EXPENSES - FOREIGN	50201020	000		5,067,728.41	-	-	5,067,728.41	-	-
753-000	TRAINING EXPENSES	50202010	000		4,803,074.44	-	-	4,803,074.44	-	-
754-000	SCHOLARSHIP EXPENSES	50202020	000		64,010.00	-	-	64,010.00	-	-
755-000	SUPPLIES AND MATERIALS EXPENSES	50203010	000		86,801,967.77	-	-	86,801,967.77	-	-
756-000	ACCOUNTABLE FORMS EXPENSES	50203020	000		148,517,797.11	-	-	148,517,797.11	-	-
	SEMI-EXPENDABLE MACHINERY AND EQUIPMENT EXPENSES	50203210	000		1,830,590.27	-	-	1,830,590.27	-	-
	SEMI-EXPENDABLE FURNITURE AND FIXTURES EXPENSES	50203220	000		1,146,590.18	-	-	1,146,590.18	-	-
761-000	GASOLINE, OIL AND LUBRICANTS EXPENSES	50203090	000		52,709,924.88	-	-	52,709,924.88	-	-
766-000	WATER EXPENSES	50204010	000		12,317,905.88	-	-	12,317,905.88	-	-
767-000	ELECTRICITY EXPENSES	50204020	000		41,424,241.39	-	-	41,424,241.39	-	-
785-000	STORAGE EXPENSES	50204990	000		1,351.41	-	-	1,351.41	-	-
772-000	TELEPHONE EXPENSES - LANDLINE	50205020	100		6,130,330.96	-	-	6,130,330.96	-	-
773-000	TELEPHONE EXPENSES - MOBILE	50205020	200		708,280.05	-	-	708,280.05	-	-
774-000	INTERNET EXPENSES	50205030	000		11,246,797.08	-	-	11,246,797.08	-	-
779-000	AWARDS AND INDEMNITIES	50206030	000		177,411.36	-	-	177,411.36	-	-

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883-000	EXTRAORDINARY EXPENSES	50210030	100		816,958.32	-	-	816,958.32	-	-
884-000	MISCELLANEOUS EXPENSES	50210030	200		960,953.43	-	-	960,953.43	-	-
791-000	LEGAL EXPENSES	50211010	000		25,645.62	-	-	25,645.62	-	-
792-000	AUDITING SERVICES	50211020	000		28,455,695.82	-	-	28,455,695.82	-	-
793-000	CONSULTANCY SERVICES	50211030	000		876,750.00	-	-	876,750.00	-	-
796-000	JANITORIAL SERVICES	50212020	000		12,761,899.30	-	-	12,761,899.30	-	-
797-000	SECURITY SERVICES	50212030	000		44,107,558.02	-	-	44,107,558.02	-	-
795-000	GENERAL SERVICES	50212990	000		55,865,181.92	-	-	55,865,181.92	-	-
811-000	REPAIRS AND MAINTENANCE - BUILDINGS	50213040	000		7,824,246.42	-	-	7,824,246.42	-	-
821-000	REPAIRS AND MAINTENANCE - EQUIPMENT	50213050	000		1,705,757.90	-	-	1,705,757.90	-	-
841-000	REPAIRS AND MAINTENANCE - MOTOR VEHICLES	50213060	000		9,636,707.54	-	-	9,636,707.54	-	-
822-000	REPAIRS AND MAINTENANCE - FURNITURE AND FIXTURES	50213070	000		100,934.57	-	-	100,934.57	-	-
819-000	REPAIRS AND MAINTENANCE - LEASEHOLD IMPROVEMENTS - BUILDINGS	50213090	000		285,516.60	-	-	285,516.60	-	-
823-000	REPAIRS AND MAINTENANCE - IT EQUIPMENT AND SOFTWARE	50213990	000		9,168,706.83	-	-	9,168,706.83	-	-
891-000	TAXES, DUTIES AND LICENSES	50215010	000		2,478,470.40	-	-	2,478,470.40	-	-
892-000	FIDELITY BOND PREMIUMS	50215020	000		1,819,085.96	-	-	1,819,085.96	-	-
893-000	INSURANCE EXPENSES	50215030	000		12,779,414.32	-	-	12,779,414.32	-	-
996-000	PROVISION FOR INCOME TAX	50215040	000		7,675,887.97	-	-	7,675,887.97	-	-
798-000	MANPOWER SERVICES	50216010	000		226,939,522.65	-	-	226,939,522.65	-	-
780-000	ADVERTISING AND MARKETING EXPENSES	50299010	000		3,940,972.64	-	-	3,940,972.64	-	-
784-000	DOMESTIC CONVEYANCE EXPENSES	50299040	210		84,701,854.36	-	-	84,701,854.36	-	-
981-000	EMS DELIVERY EXPENSES	50299040	410		213,460,766.95	-	-	213,460,766.95	-	-
982-000	TERMINAL DUES EXPENSES - RECORDED ITEMS	50299040	420		261,675,700.66	-	-	261,675,700.66	-	-
985-002	SEA RATE EXPENSES	50299040	452		7,489,986.90	-	-	7,489,986.90	-	-
987-000	INTL CONVEYANCE EXPENSES - AIR	50299040	454		119,397,340.85	-	-	119,397,340.85	-	-
988-000	INTL CONVEYANCE EXPENSES - SURFACE	50299040	455		20,728,979.10	-	-	20,728,979.10	-	-
782-000	RENT EXPENSES	50299050	000	000	38,093,752.22	-	-	38,093,752.22	-	-
789-000	LEASING COSTS	50299050	000	001	2,646.00	-	-	2,646.00	-	-
778-000	UPU MEMBERSHIP DUES AND FEES	50299060	000		7,978,385.81	-	-	7,978,385.81	-	-
786-000	SUBSCRIPTION EXPENSES	50299070	000		57,946.29	-	-	57,946.29	-	-
990-008	OTHER MOOE - DONATIONS TO ORGANIZATIONS	50299080	000		6,400.00	-	-	6,400.00	-	-
974-000	DOCUMENTARY STAMP EXPENSES	50299140	000		172,894.00	-	-	172,894.00	-	-
980-000	OUTBOUND INTL POSTAL PAYMENT CHARGES, IMO DELIVERY EXPENSE	50299150	000		19,414.67	-	-	19,414.67	-	-
895-000	GENDER AND DEVELOPMENT EXPENSES	50299990	901		1,086,216.41	-	-	1,086,216.41	-	-
897-000	BOD REIMBURSABLE EXPENSES	50299990	902		4,716,387.89	-	-	4,716,387.89	-	-
990-001	OTHER MOOE - MEETINGS/DIALOGUES	50299990	911		5,933,986.60	-	-	5,933,986.60	-	-
990-002	OTHER MOOE - SALO-SALO PROGRAM	50299990	912		30,000.00	-	-	30,000.00	-	-
990-005	OTHER MOOE - PHLPOST ANNIVERSARY CELEBRATION	50299990	915		141,379.14	-	-	141,379.14	-	-
990-006	OTHER MOOE - PHLPOST CHRISTMAS CELEBRATION	50299990	916		184,713.38	-	-	184,713.38	-	-
990-009	OTHER MOOE - REAL PROPERTIES TITLING	50299990	918		8,035.71	-	-	8,035.71	-	-
990-010	OTHER MOOE - PROFESSIONAL LICENSE RENEWAL	50299990	919		2,025.00	-	-	2,025.00	-	-
990-011	OTHER MOOE - COMMON USAGE	50299990	920		54,382,307.67	-	-	54,382,307.67	-	-
990-099	OTHER MOOE - OTHERS	50299990	924		86,151,926.04	-	-	86,151,926.04	-	-
990-099	OTHER MOOE - OTHERS	50299990	200		3,433.88	-	-	3,433.88	-	-
990-099	OTHER MOOE - OTHERS	50299990	300		1,858.60	-	-	1,858.60	-	-
975-000	INTEREST EXPENSE	50301020	000		7,890,967.00	-	-	7,890,967.00	-	-
971-000	BANK CHARGES	50301040	000		246,032.65	-	-	246,032.65	-	-
894-000	FINES AND PENALTIES	50301990	000		1,916,219.99	-	-	1,916,219.99	-	-
511-000	COST OF GOODS SOLD	50402010	000		8,687,232.47	-	32,958.00	8,720,190.47	-	-
941-000	DEPRECIATION - MOTOR VEHICLES	50501050	000	004	28,422,344.12	-	-	28,422,344.12	-	-

