REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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GST PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 6489

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:
NOV 13 2008, 10:05 a.m.

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AMENDED DECISION

ACOSTA, *P.J.*:

For resolution are respondent's *Motion for Partial Reconsideration* filed on August 28, 2007 and petitioner's *Motion for Partial Reconsideration (Re: Decision dated 7 August 2007)* filed on September 3, 2007, both seeking the reconsideration of this Court's *Decision* promulgated on August 7, 2007. The dispositive portion of the assailed *Decision*:

> "**WHEREFORE**, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED to REFUND or ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the reduced amount of **NINE MILLION TWO HUNDRED THIRTY NINE THOUSAND ONE HUNDRED FORTY SIX PESOS and 82/100 (P9,239,146.82)**, representing unutilized input VAT paid on domestic purchases and importation of goods attributable to zero-rated sales for the period of April 1, 2000 to March 31, 2002.
>
> **SO ORDERED.**"

Respondent seeks to partially reconsider the said Decision arguing that petitioner failed to prove that:

1. it has complied with the registration requirements of a value-added taxpayer;
2. its purchases of goods and services were made in the course of its trade and business;
3. the said purchases were properly supported by value-added tax (VAT) invoices and/or official receipts and other documents;
4. the claimed input VAT payments are directly attributable to its zero-rated sales; and
5. the proceeds of the export sales were inwardly remitted and were duly accounted for in accordance with the rules and regulations of the *Bangko Sentral ng Pilipinas* (BSP).

However, the foregoing arguments have already been considered, weighed and resolved in the Court's *Decision*. Thus, the Court finds no genuine necessity to dwell on them in this *Amended Decision*.

On the other hand, petitioner seeks to partially reconsider the same *Decision*, praying for the Court to consider the following disallowed items:

1. Petitioner's sales to Philippine Associated Smelting and Refining Corporation (PASAR) amounting to P1,868,308.00 for failure to substantiate the same;

2. Petitioner's sales to Philex Mining Corporation, Philex Gold Philippines, Inc., and Lepanto Consolidated Mining Company amounting to P86,006,387.36 for presenting only provisional Certifications from the Board of Investments (BOI);

3. Input VAT in the aggregate amount of P1,671,902.49, detailed below:[1]

(a)	Input VAT on purchase of service supported only by account summary, statement of account, provisional receipt, invoice or monthly billing.	P559,358.95
(d)	Input VAT paid on purchase of goods and services without supporting documents.	P802,048.38
(g)	Input VAT representing technical fees paid to GSI Technologies, USA.	P310,495.16

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[1] Decision, page 14.

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To prove its sales to PASAR, petitioner presented a Schedule of Zero-rated Sales and the sales invoices and official receipts issued to PASAR attached as annexes to its *Motion for Partial Reconsideration*. On December 12, 2007, the Court required petitioner to present the original of the said documents for examination.[2] In a *Manifestation and Motion to Set Commissioner's Hearing* filed on December 18, 2007, petitioner declared that it is unable to turn over the possession of the original copies to the Court but requested that it be allowed to present the originals during a Commissioner's hearing.[3] On January 25, 2008, the Court denied petitioner's motion in open court followed by a confirming *Resolution* dated February 4, 2008, ordering petitioner to present the said documents to Mr. Roque S. Fado, the Court-commissioned Independent CPA, for examination and submission of a Supplemental Report.[4]

Thereafter, on February 26, 2008, the Independent CPA submitted his Supplemental Report. Petitioner subsequently filed a *Supplemental Formal Offer of Evidence* on March 31, 2008. It was admitted in a *Resolution* dated April 25, 2008 without any objection from respondent. Petitioner's *Motion for Partial Reconsideration* was submitted for resolution on June 3, 2008.

The supplemental evidence presented by petitioner aims to prove that its sales to PASAR are duly substantiated by sales invoices and official receipts. The results of the Independent CPA's verification of the supporting documents for

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[2] Docket, pp. 515 to 516.
[3] Docket, pp. 517 to 518.
[4] Docket, p. 523.

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petitioner's sales to PASAR in the amount of P1,868,308.50 for the period April 1, 2000 to March 31, 2002 is shown below:[5]

Exhibit	Invoice Date	Amount
AAAA	5/15/2000	P 273,580.00
CCCC	5/15/2000	115,450.00
EEEE	6/8/2000	45,001.00
GGGG	7/19/2000	44,950.00
IIII	7/19/2000	115,450.00
KKKK	7/19/2000	250,690.00
MMMM	1/23/2001	230,650.00
OOOO	1/23/2001	90,155.00
QQQQ	4/4/2001	144,757.50
SSSS	4/4/2001	241,612.50
UUUU	9/13/2001	242,662.50
WWWW	1/24/2002	73,350.00
	TOTAL	**P 1,868,308.50**

Anent petitioner's sales to Philex Mining Corporation, Philex Gold Philippines, Inc., and Lepanto Consolidated Mining Company in the total amount of P86,006,387.36, petitioner avers that respondent's failure to controvert or rebut the evidence previously presented have established a preponderance of evidence in its favor. Yet petitioner subsequently submitted a final Certification for Lepanto Consolidated Mining Company[6] and Philex Mining Corporation and Philex Gold Philippines, Inc.[7] However, the foregoing final Certifications cannot be considered by the Court for the reason that they were not formally offered as evidence.

It has been held that a formal offer of evidence is necessary because judges are mandated to rest their findings of facts and their judgment only and strictly upon the evidence offered by the parties at the trial. Strict adherence to the said rule is not a trivial matter. However, such rule may be relaxed and evidence not formally offered to be admitted and considered by the trial court may be allowed, provided

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[5] Exhibit "YYYY", Annex "A".
[6] Manifestation dated November 22, 2007, Docket, pp. 509 to 513.
[7] Submission dated April 11, 2008, Docket, pp. 593 to 598.

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the following requirements are present: (1) the same must have been duly identified by testimony duly recorded, and (2) the same must have been incorporated in the records of the case.[8]

Accordingly, the newly issued Certifications issued by the BOI in favor of Lepanto, Philex Gold and Philex Mining, stating respectively, (1) the reason for the issuance of a "provisional" Certification, and that (2) such "provisional" Certification has become final, cannot be considered by this Court. This must be so because such Certifications is neither offered in evidence, nor the circumstances of this case warrant the application of the exception on the above-stated rule.

Thus, out of Petitioner's declared zero-rated sales of P280,156,225.96, only the amount of P196,018,147.10 are duly substantiated, the details of which follows:

Period Covered	**Export Sales**	**Sales to PASAR**	**Sales to BOI Entities**	**Total Qualified Zero-rated Sales**
2nd Qtr-2000	P 955,301.69	P 434,031.00		P 1,389,332.69
3rd Qtr-2000	167,559.96	411,090.00		578,649.96
4th Qtr-2000	127,601.76	-		127,601.76
1st Qtr-2001	1,642,975.98	320,805.00	P 22,415,808.53	24,379,589.51
2nd Qtr-2001	3,070,247.25	386,370.00	27,148,307.36	30,604,924.61
3rd Qtr-2001	39,858,403.42	242,662.50	36,486,884.07	76,587,949.99
4th Qtr-2001	1,246,087.98	-	39,323,020.51	40,569,108.49
1st Qtr-2002	1,147,473.99	73,350.00	20,560,166.10	21,780,990.09
TOTAL	**P48,215,652.03**	**P 1,868,308.50**	**P145,934,186.57**	**P 196,018,147.10**

Inasmuch as only a portion of Petitioner's declared zero-rated sales is duly substantiated, only the portion of the input VAT claimed attributable to the substantiated zero-rated sales will be considered for refund. The rate to be applied is based on the volume of sales and is computed as follows:

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[8] *Dizon vs. Court of Tax Appeals, et al.*, G.R. No. 140944, April 30, 2008.

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Exhibit	Period Covered	Zero-rated sales per returns	Total Qualified Zero-rated Sales	% of Qualified Zero-rated Sales
C	2nd Qtr-2000	P 25,014,154.82	P 1,389,332.69	5.5541860%
D	3rd Qtr-2000	28,719,597.23	578,649.96	2.0148262%
E	4th Qtr-2000	32,499,911.22	127,601.76	0.3926219%
F	1st Qtr-2001	24,379,589.51	24,379,589.51	100.0000000%
G	2nd Qtr-2001	30,604,924.61	30,604,924.61	100.0000000%
H	3rd Qtr-2001	76,587,949.99	76,587,949.99	100.0000000%
I	4th Qtr-2001	40,569,108.49	40,569,108.49	100.0000000%
J	1st Qtr-2002	21,780,990.09	21,780,990.09	100.0000000%
	TOTAL	**P 280,156,225.96**	**P 196,018,147.10**	**69.967443%**

As regards the disallowed input VAT on petitioner's domestic purchases of services and goods in the amount of P559,358.95 and P802,048.38 under items (a) and (d), respectively, the Court stands firm on its position to disallow the said input VAT as the Court had painstakingly considered the documents presented and the arguments put forth by petitioner and respondent. Attached herewith is Annex "A" where the details of the questioned disallowed input VAT are shown.

Upon taking a second look at the supporting documents of petitioner's taxable sales, the Independent CPA noted the following:[9]

> "Instead of using BIR Form 1600[10], the Company included in its VAT returns the withholding VAT remitted in behalf of GS Technologies, USA representing technical fees of 1% payable to GS Technologies. The corresponding withholding VAT remitted was claimed as part of the Company's input tax credits in the following month. Payments made by the Company to GS Technologies, USA totaled Php3,514,001.41 covering the period from April 1, 2000 to March 31, 2002. These payments are not covered by Sales Invoices or Official receipts but supported by Bank remittances."

In *Commissioner of Internal Revenue vs. Manila Mining Corporation*[11], the Supreme Court declared in no unclear terms the following statements:

> 'For a judicial claim for refund to prosper, however, respondent must not only prove that it is a VAT registered entity and that it filed its claims within the prescriptive period. **It must**

[9] Exhibit "LL", page 2.
[10] Monthly Remittance Return of Value-added Tax and Other Percentage Taxes Withheld.
[11] G.R. No. 153204, August 31, 2005.

> **substantiate the input VAT paid by purchase invoices or official receipts.**"

Moreover, Section 4.105-5(e) of Revenue Regulations No. 7-95 provides an additional document to substantiate the payment of input VAT from payments made to non-residents, to wit:

> "**SECTION 4.104-5. Substantiation of claims for input tax credit. —**
>
> xxx xxx xxx
>
> (e) Input tax from payments made to non-residents shall be supported by a copy of the VAT declaration/return filed by the resident licensee/lessee in behalf of the nonresident licensor/lessor evidencing remittance of the VAT due."

The appropriate document for the aforementioned requirement is BIR Form No. 1600 Monthly Remittance Return of value-added tax and other percentage taxes withheld. Petitioner failed to submit the said document; *ergo*, it is likewise proper to disallow the input VAT on petitioner's payments to GSI Technologies for failure to substantiate the same. Further, bank remittances do not show the amount of value-added tax paid therein, and the Court could not verify the inclusion of the withholding VAT remitted in behalf of GSI Technologies, USA in its VAT Returns.

In view of the foregoing, petitioner's valid creditable input tax is P12,314,223.50, computed as follows:

Period Covered	**Valid Input VAT**	**Output VAT**	**Input VAT attributable to declared zero-rated sales**	**% of Qualified Zero-rated Sales**	**Input VAT attributable to qualified zero-rated sales**
2nd Qtr-2000	P 4,055,363.89	P 2,781,894.70	P 1,273,469.19	5.5541860%	P 70,730.85
3rd Qtr-2000	275,036.98	2,255,198.77	(1,980,161.79)	2.0148262%	(39,896.82)
4th Qtr-2000	3,393,939.91	2,083,367.36	1,310,572.55	0.3926219%	5,145.59
1st Qtr-2001	7,365,346.43	1,781,226.36	5,584,120.07	100.0000000%	5,584,120.07
2nd Qtr-2001	2,500,812.98	1,560,125.98	940,687.00	100.0000000%	940,687.00
3rd Qtr-2001	1,454,647.66	364,829.62	1,089,818.04	100.0000000%	1,089,818.04
4th Qtr-2001	1,496,759.86	90,087.94	1,406,671.92	100.0000000%	1,406,671.92
1st Qtr-2002	3,517,249.05	260,302.20	3,256,946.85	100.0000000%	3,256,946.85
TOTAL	**P 24,059,156.76**	**P 11,177,032.93**	**P 12,882,123.83**	**69.967443%**	**P 12,314,223.50**

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Taking into account the foregoing changes, petitioner is correspondingly entitled to a refund or issuance of a tax credit certificate in the adjusted amount of P9,332,676.29 for the period April 1, 2000 to March 31, 2002, computed as follows:

Refundable input VAT	P	12,314,223.50
Less: Tax Credit Certificate issued by Respondent		2,981,547.21
Input VAT still refundable	**P**	**9,332,676.29**

WHEREFORE, premises considered, respondent's *Motion for Partial Reconsideration* is hereby **DENIED**; while petitioner's *Motion for Partial Reconsideration* is hereby **PARTIALLY GRANTED**. Accordingly, the Court's Decision promulgated on August 7, 2007 is hereby **MODIFIED** as follows:

> "**WHEREFORE**, the instant Petition for Review is hereby **PARTIALLY GRANTED**. Accordingly, respondent is hereby **ORDERED to REFUND** or **ISSUE A TAX CREDIT CERTIFICATE** to petitioner in the reduced amount of **NINE MILLION THREE HUNDRED THIRTY TWO THOUSAND SIX HUNDRED SEVENTY SIX PESOS and 29/100 (P9,332,676.29)**, representing unutilized input VAT paid on domestic purchases and importation of goods attributable to zero-rated sales for the period of April 1, 2000 to March 31, 2002.
>
> **SO ORDERED**."

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

WE CONCUR:

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Amended Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ERNESTO D. ACOSTA
Presiding Justice
Chairman, First Division

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DETAILS OF QUESTIONED DISALLOWED INPUT VAT
PER COURT'S VERIFICATION

(a) Input VAT on purchase services supported only by account summary, statement of account, provisional receipt, invoice and monthly billing

2ND QUARTER 2000

Supplier	Exhibit	Reference		Total Amount		Input VAT
PILIPINO TELEPHONE CORP	DD-286		P	1,930.50	P	175.50
PILIPINO TELEPHONE CORP	DD-287			2,493.65		183.73
PLDT	DD-60	44000068726		2,870.64		204.29
PLDT	DD-61	44000049917		1,406.63		127.88
PLDT	DD-62	44000049765		1,363.79		123.98
PLDT	DD-117	25002212562		3,313.59		165.78
PLDT	DD-118	25002211640		1,624.41		147.67
PLDT	DD-119	25002211638		1,414.31		128.57
PLDT	DD-120	25002211639		1,414.27		128.57
PLDT	DD-121	25002213468		1,160.50		105.50
PLDT	DD-122	25002211641		1,160.50		105.50
PLDT	DD-123	25002212561		1,915.51		143.26
PLDT	DD-124	25002212560		1,526.03		138.73
PLDT	DD-142	25002213103		8,762.39		165.52
PLDT	DD-164	30002054892		705.89		52.77
PLDT	DD-231	44000092871		1,420.24		129.11
PLDT	DD-232	44000092717		1,165.33		105.94
PLDT	DD-233	44000111787		2,133.71		187.71
PLDT	DD-319/320	various		3,618.26		328.93
PLDT	DD-321	19002973914		3,440.97		312.81
PLDT	DD-322/323	various		4,531.36		382.02
PLDT	DD-324	44000155074		1,992.35		181.12
PLDT	DD-325	44000136174		1,220.86		110.99
PLDT	DD-326	44000136325		1,424.95		129.54
PLDT	DD-375	25002359675		3,902.81		177.91
PLDT	DD-376	25002360208		4,632.30		149.28
PLDT	DD-377	25002358766		1,173.12		106.65
PLDT	DD-378	25002358765		1,457.31		132.48
PLDT	DD-379	25002358763		1,462.81		132.98
PLDT	DD-380	25002358764		1,429.81		129.98
PLDT	DD-381	25002360567		1,195.54		108.69
PLDT	DD-382	25002359673		1,544.37		140.40
PLDT	DD-383	25002359674		1,731.42		155.30
PLDT	DD-435	19003082082		1,758.83		159.89
PLDT	DD-436	19002069906		1,780.39		161.85
PLDT	DD-452	19003114003		4,753.80		193.10
BLANVIL	DD-29	37244		900.00		79.55
CITIMOTORS	DD-315	318594		4,891.30		444.66
CITIMOTORS	DD-475	321345		3,393.33		308.48
CITIMOTORS, INC	DD-56	316633		770.00		70.00
FELIX MARIE CORP	DD-29	1305		3,527.00		317.00
FOODLINK RESOURCES & MGT, IN	DD-465	various		3,166.00		287.82
SANDEN AIRCON SERVICES CO	DD-261	12601		2,740.00		249.09
VETERANS SECURITY AGENCY	DD-143	4367		14,490.00		1,317.27
CATHAY PACIFIC STEEL CORP	DD-429	0454		25,555.00		2,323.18
Subtotal			P	140,265.78	P	11,110.98

3RD QUARTER 2000

Supplier	Exhibit	Reference		Total Amount		Input VAT
PILIPINO TELEPHONE	EE-20	12440041689	P	4,847.49	P	265.18
CATHAY PACIFIC STEEL CORP	EE-42	0457		75,882.01		6,898.35
CATHAY PACIFIC STEEL CORP	EE-118	0459		315,838.45		28,712.59
INFOCOM	EE-121	32689		1,056.00		96.00

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PAL PILOT'S RETIREMENT FUND	EE-15	2756	129,620.52	11,783.68
WISPY TRADING COMPUTER	EE-21	1686	600.00	54.55
PLDT	EE-39	44000180284	1,453.95	132.18
PLDT	EE-40	44000199042	1,810.47	155.82
PLDT	EE-41	44000180132	1,216.95	110.63
PLDT	EE-75	25002433555	2,090.12	190.01
PLDT	EE-76	25002433553	1,617.12	147.01
PLDT	EE-77	25002435305	1,284.55	116.78
PLDT	EE-78	25002434442	2,239.05	144.28
PLDT	EE-79	25002433554	1,485.12	135.01
PLDT	EE-80	25002434441	1,511.52	137.41
PLDT	EE-81	25002433556	1,218.13	110.74
PLDT	EE-83	25002434962	5,466.22	159.32
PLDT	EE-108	19003178975	2,000.28	181.84
PLDT	EE-109	19003166808	1,781.05	161.91
PLDT	EE-110	19003210837	1,990.65	180.97
PLDT	EE-120	25002434443	4,641.63	201.44
ABOY'S RESTAURANT	EE-135	78564	290.40	26.40
BATHALA MKTG	EE-37	51959	7,269.66	660.88
HALICZ ENTERPRISES	EE-138	018072	492.00	44.73
KODAK EXPRESS	EE-133	5651	91.50	8.32
PHILEX INSURANCE	EE-160	11238	846.29	69.00
PHILEX INSURANCE	EE-161	11240	551.93	45.00
SHARP TRAVEL CORP	EE-73	10931	4,161.00	363.27
PILIPINO TELEPHONE	EE-248	12440041216	1,916.10	166.49
PAL PILOT'S RETIREMENT FUND	EE-174	2767	129,620.52	11,783.68
REPUBLIC COMMODITIES CORP	EE-246	6850	39,400.00	3,581.82
PLDT	EE-182	44000225066	1,507.48	137.04
PLDT	EE-183	44000224914	1,336.56	121.51
PLDT	EE-203	44000243885	2,130.27	182.91
PLDT	EE-257	25002509318	1,616.67	146.97
PLDT	EE-263	25002510732	6,620.90	186.23
PLDT	EE-267	25002509319	1,541.32	140.12
PLDT	EE-268	25002509320	2,037.97	185.27
PLDT	EE-269	25002509321	1,235.66	112.33
PLDT	EE-271	25002511077	1,478.02	112.33
PLDT	EE-272	25002510209	1,924.12	154.52
PLDT	EE-276	19003277047	1,767.59	160.69
PLDT	EE-277	19003264914	1,844.68	167.70
BLANVIL FOODS	EE-243	40453	605.00	55.00
FBI MACHINE SHOP	EE-207	1682	8,031.00	730.08
FBI MACHINE SHOP	EE-224	1686	16,374.00	1,488.55
HONDA CARS PASIG	EE-284	34658	1,751.38	159.22
CATHAY PACIFIC STEEL CORP	EE-421	0460	315,838.45	28,712.59
PAL PILOT'S RETIREMENT FUND	EE-300	0147	129,620.52	11,783.68
PAL PILOT'S RETIREMENT FUND	EE-337	0155	5,336.93	485.18
PLDT	EE-301	25002510211	4,325.24	173.82
PLDT	EE-355	44000270665	1,356.36	123.31
PLDT	EE-356	44000270817	1,560.35	141.85
PLDT	EE-357	44000289637	2,365.36	206.65
PLDT	EE-399	25002588127	3,334.25	144.31
PLDT	EE-400	25002586747	1,960.70	178.25
PLDT	EE-401	25002586745	1,625.20	147.75
PLDT	EE-402	25002587621	1,661.92	151.08
PLDT	EE-403	25002588465	1,280.68	116.43
PLDT	EE-404	25002586748	1,269.47	115.41
PLDT	EE-405	25002587622	1,736.87	157.90
PLDT	EE-420	25002587623	4,584.78	181.08
PHILEX INSURANCE	EE-423	11295	607.98	49.57
PHILEX INSURANCE	EE-424	11326	551.93	45.00
PHILEX INSURANCE	EE-425	11325	551.93	45.00

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PHILEX INSURANCE	EE-426	11324		27,712.43		2,259.47
Subtotal			P	1,303,374.65	P	116,284.09
4th QUARTER 2000						
PLDT	FF-60	19003363945		1,875.91		170.54
PLDT	FF-61	19003405878		1,355.40		123.22
PLDT	FF-70	44000336359		2,006.30		182.39
PLDT	FF-71	44000317478		1,542.17		140.20
PLDT	FF-72	44000317330		1,341.00		121.91
PLDT	FF-73	4400315755		4,921.65		287.53
PLDT	FF-144	25002666609		2,950.44		212.03
PLDT	FF-145	25002667452		1,305.91		118.72
PLDT	FF-146	25002666608		1,793.17		163.02
PLDT	FF-147	25002665731		1,550.53		140.96
PLDT	FF-148	25002665732		1,550.53		140.96
PLDT	FF-149	25002665734		1,930.00		175.46
PLDT	FF-149	25002665734		1,271.36		115.58
PLDT	FF-150	25002665731		6,380.57		286.05
FBI MACHINE SHOP & SERVICES	FF-26	1707		35,600.00		3,236.36
KODAK EXPRESS	FF-17	7933		47.70		4.34
MICROPHASE	FF-19	7523		500.00		45.45
PILIPINO TELEPHONE CORP	FF-91	020385514		2,212.52		201.13
VETERANS SECURITY AGENCY	FF-191	5797		16,286.40		1,480.58
PLDT	FF-212	19003463220		1,926.23		175.11
PLDT	FF-213	19003505124		2,220.77		192.84
PLDT	FF-262	25002747099		1,825.95		124.50
PLDT	FF-263	25002746263		1,708.62		155.33
PLDT	FF-264	25002745389		1,629.42		148.12
PLDT	FF-265	25002745390		1,629.42		148.13
PLDT	FF-266	25002745391		1,629.42		148.13
PLDT	FF-267	25002745392		1,335.57		121.42
PLDT	FF-268	25002746264		2,562.70		168.35
PLDT	FF-278	25002746766		3,675.56		163.08
HONDA CARS PASIG	FF-182	159228		729.56		66.27
HONDA CARS PASIG	FF-192	159729		729.56		66.32
KODAK EXPRESS	FF-183	8683		376.00		34.18
SYCIP SALAZAR LAW OFFICE	FF-330	43738		35,600.00		3,236.36
PLDT	FF-285	25002746265		3,172.22		282.21
PLDT	FF-297	44000391050		3,004.51		247.52
PLDT	FF-298	44000370422		2,203.17		200.29
PLDT	FF-299	44000372147		1,572.49		142.95
PLDT	FF-300	44000371999		1,865.29		126.24
PLDT	FF-349	44000445340		2,256.57		205.14
PLDT	FF-350	19003606203		2,288.37		206.59
PLDT	FF-351	44000427151		1,515.24		137.75
PLDT	FF-352	19003564306		1,968.04		178.91
PILIPINO TELEPHONE CORP	FF-353	022613089		1,212.20		110.20
VETERANS SECURITY AGENCY	FF-343	SA		16,286.40		1,480.58
Subtotal			P	181,344.84	P	15,612.95
1ST QUARTER 2001						
FAIRVIEW REALTY	GG-123	069	P	7,128.00	P	648.00
FAIRVIEW REALTY	GG-143			2,772.00		252.00
PILIPINO TELEPHONE CORP	GG-72	023747026		4,699.17		208.81
PILIPINO TELEPHONE CORP	GG-73	023747024		1,643.91		70.20
PILIPINO TELEPHONE CORP	GG-74	023747025		7,279.06		341.44
PILIPINO TELEPHONE CORP	GG-94	023747023		1,847.01		167.91
PILIPINO TELEPHONE CORP	GG-95	023747022		1,930.50		175.50
PLDT	GG-18	25002825306		2,380.95		216.45
PLDT	GG-19	25002826122		1,476.43		134.22
PLDT	GG-20	25002524491		1,719.11		156.28

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PLDT	GG-21	25002824493	1,408.56	128.05
PLDT	GG-22	25002824492	1,719.11	156.28
PLDT	GG-23	25002825305	1,745.51	158.68
PLDT	GG-24	25002824490	1,763.11	160.28
PLDT	GG-25	25002525793	4,176.49	175.18
PLDT	GG-26	25002825307	2,919.86	230.63
PLDT	GG-27	4400479941	1,835.48	166.86
PLDT	GG-28	44000481611	1,682.89	152.99
PLDT	GG-29	44000481469	1,321.42	120.13
PLDT	GG-30	19003706257	2,097.21	190.66
PLDT	GG-31	19003666102	2,070.39	188.22
PLDT	GG-32	44000499667	3,433.21	189.66
PLDT	GG-132	25002905112	3,633.13	208.80
PLDT	GG-133	25002904287	1,392.02	126.55
PLDT	GG-134	25002904284	1,698.79	154.44
PLDT	GG-135	25002904285	1,698.79	154.44
PLDT	GG-136	25002904286	1,698.79	154.44
PLDT	GG-137	25002905110	1,773.59	161.24
PLDT	GG-138	25002905599	5,653.85	182.66
PLDT	GG-139	25002905929	1,400.82	127.35
PLDT	GG-140	25002905111	1,831.60	165.88
HONDA CARS	GG-71	167173	1,783.69	162.15
MEGAMILLE CALTEX STATION	GG-68	06878	1,790.00	162.73
PHILEX INSURANCE	GG-148	11474	551.93	45.00
PHILEX INSURANCE	GG-149	11472	600.99	49.00
SHARP TRAVEL SERVICES	GG-147	14682	8,722.00	766.55
CATHAY PACIFIC STEEL CORP	GG-190/191	59714/0461	315,838.45	28,712.59
CATHAY PACIFIC STEEL CORP	GG-213/214	60706/0462	315,838.45	28,712.59
FAIRVIEW REALTY	GG-193	070	3,036.00	276.00
TITONIC MANUFACTURING	GG-194	0919	32,300.00	2,936.36
PILIPINO TELEPHONE CORP	GG-297	024873193	247.95	22.54
PILIPINO TELEPHONE CORP	GG-298	024873194	2,792.59	253.78
PILIPINO TELEPHONE CORP	GG-299	024873192	721.10	65.55
PILIPINO TELEPHONE CORP	GG-300	024873191	472.33	42.94
PLDT	GG-204	19003806429	2,123.61	193.06
PLDT	GG-277	25002983914	3,602.19	208.80
PLDT	GG-278	25002983141	1,852.73	168.43
PLDT	GG-279	25002983142	1,726.22	156.93
PLDT	GG-280	25002983143	1,726.22	156.93
PLDT	GG-281	25002983144	1,414.35	128.58
PLDT	GG-282	25002983912	1,752.62	159.33
PLDT	GG-283	25002984709	1,591.91	128.58
PLDT	GG-284	25002983913	2,787.77	182.18
PLDT	GG-285	25002984386	3,936.05	182.06
PLDT	GG-286	44000536223	1,735.27	157.75
PLDT	GG-287	44000534552	1,917.32	174.30
PLDT	GG-288	44000536079	1,446.23	131.48
PLDT	GG-289	44000554272	2,301.22	223.08
HONDA CARS	GG-167	163936	745.87	67.80
SILVER SPUR	GG-164	10336	8,728.00	793.45
VETERANS SECURITY AGENCY	GG-199	7008	16,467.36	1,497.03
VETERANS SECURITY AGENCY	GG-314	7143	16,286.40	1,480.58
CATHAY PACIFIC STEEL CORP	GG-4481	05051	27,420.65	2,492.79
CATHAY PACIFIC STEEL CORP	GG-449	59708	17,505.81	1,591.44
FAIRVIEW REALTY	GG-404	072	2,640.00	240.00
PLDT	GG-361	19003866974	4,144.65	376.79
PLDT	GG-362	19003905095	2,594.85	235.90
PLDT	GG-509	25003062657	2,102.11	191.10
PLDT	GG-510	25003061881	1,676.42	152.40
PLDT	GG-511	25003061882	1,637.92	148.90
PLDT	GG-512	25003063128	3,562.54	185.87

PLDT	GG-513	25003062655		1,717.12		156.10
PLDT	GG-514	25003061884		1,342.48		122.04
PLDT	GG-515	25003061883		2,110.92		191.90
PLDT	GG-516	25003063449		1,903.01		123.09
PLDT	GG-517	25003032656		2,367.82		214.03
CATHAY PACIFIC STEEL CORP	GG-451	0507		31,174.46		2,834.04
FBI MACHINE SHOP & SERVICES	GG-495	1758		37,816.00		3,437.82
PAL PILOT'S RETIREMENT FUND	GG-360	305		122,778.12		11,161.65
Subtotal			P	1,101,162.46	P	98,078.22
2ND QUARTER 2001						
PLDT	HH-11	19004003280	P	2,521.08	P	229.19
PLDT	HH-12	44000591000		1,757.37		159.76
PLDT	HH-13	44000591140		1,719.43		156.31
PLDT	HH-14	44000589518		2,092.22		190.20
PLDT	HH-15	44000608511		3,040.75		276.43
PLDT	HH-21	19003965155		1,988.36		180.76
PLDT	HH-103	25003141479		1,703.92		154.90
PLDT	HH-104	25003142724		3,290.62		165.90
PLDT	HH-105	25003142260		2,265.92		168.69
MARBHEL AIRCONDITIONING	HH-57	0076		9,000.00		818.18
PHILEX INSURANCE	HH-107	11549		286,608.14		23,019.70
PHILEX INSURANCE	HH-108	11550		97,093.49		7,916.34
PHILEX INSURANCE	HH-109	11551		105,429.94		8,596.00
PHILEX INSURANCE	HH-106	11548		10,118.63		825.00
VALLE VERDE COUNTRY CLUB	HH-233	000033504		308.00		28.00
PLDT	HH-134	44000645436		1,958.19		178.02
PLDT	HH-135	44000662950		2,501.71		226.73
PLDT	HH-136	44000645576		1,691.04		153.73
PLDT	HH-137	44000643952		1,776.70		161.52
PLDT	HH-146	19004064341		1,988.36		180.76
PLDT	HH-154	25003218903		2,098.81		167.16
PLDT	HH-155	25003219468		1,862.26		133.83
PLDT	HH-156	25003219245		3,677.32		202.58
PLDT	HH-157	25003218905		1,746.57		158.78
PLDT	HH-158	25003218374		1,709.51		155.41
PLDT	HH-159	25003218376		1,400.74		127.34
PLDT	HH-160	25003218373		1,742.51		158.41
PLDT	HH-161	25003218375		2,001.01		181.91
PLDT	HH-162	30002998079		1,291.72		117.43
PLDT	HH-163	44000700657		1,664.31		151.30
PLDT	HH-164	44000717981		2,170.07		197.28
PLDT	HH-165	44000699043		1,932.07		175.65
PLDT	HH-166	44000700517		1,561.11		141.92
PLDT	HH-217	19004102470		2,309.44		209.95
PLDT	HH-218	25003218907		2,162.38		188.36
ABOY'S RESTAURANT	HH-141	98054		538.10		32.50
HONDA CARS	HH-144	169590		6,570.00		597.27
HONDA CARS PASIG	HH-214	18128		2,123.27		193.02
HONDA CARS PASIG	HH-238	173646		1,590.24		144.57
MEGAMILLE CALTEX STATION	HH-245	56035		1,530.00		139.09
PAL PILOT'S RETIREMENT FUND	HH-119	5041		122,778.12		11,161.65
WISPY TRADING CORP	HH-223	10775		150.00		59.09
CATHAY PACIFIC STEEL	HH-289	0515		15,929.54		1,448.14
CATHAY PACIFIC STEEL	HH-290	0514		47,909.18		4,355.38
CATHAY PACIFIC STEEL	HH-291	0513		72,296.56		6,572.41
CATHAY PACIFIC STEEL	HH-293	0516		339,526.33		30,866.03
PLDT	HH-300	44000756175		1,728.06		157.10
PLDT	HH-301	44000756038		1,494.38		135.85
PLDT	HH-302	44000773119		2,318.60		210.78
PLDT	HH-303	44000754585		1,889.76		171.80

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PLDT	HH-366	25003290231	1,787.71	162.52
PLDT	HH-367	25003289698	1,714.32	155.85
PLDT	HH-368	25003289697	1,714.32	155.85
PLDT	HH-369	25003289700	1,404.65	127.70
PLDT	HH-370	25003289699	2,396.32	217.85
PLDT	HH-375	25003290232	2,123.02	161.39
PLDT	HH-376	25003290569	3,839.18	210.31
PLDT	HH-377	25003290233	2,523.42	173.81
CITIMOTORS	HH-386	346937	2,739.71	249.06
FBI MACHINE SHOP & SERVICES	HH-274	1781	35,600.00	3,236.36
FBI MACHINE SHOP & SERVICES	HH-342	1759	35,600.00	3,236.36
HONDA CARS	HH-354	179004	2,046.00	186.00
PAL PILOT'S RETIREMENT FUND	HH-259	070	122,778.12	11,161.65
Subtotal			P 1,402,822.61	P 121,932.82
3RD QUARTER 2001				
GLOBE TELECOM	II-60	SA2550251	P 1,898.78	P 161.22
PAL PILOT'S RETIREMENT FUND	II-24	3305	125,803.12	11,436.65
PLDT	II-64	19004298656	2,250.96	204.63
PLDT	II-65	19004262428	2,075.94	188.72
PLDT	II-79	25003362662	1,423.16	129.38
PLDT	II-80	25003361582	1,423.16	129.38
PLDT	II-81	25003361580	22.75	2.07
PLDT	II-82	25003361579	3,451.39	313.76
PLDT	II-83	25003361581	2,295.87	208.72
PLDT	II-84	25003362105	1,844.41	167.67
PLDT	II-91	25003362106	1,774.67	161.33
PLDT	II-92	25003362441	3,360.31	217.90
PLDT	II-93	44000829269	2,683.85	243.99
PLDT	II-94	44000812314	1,697.58	154.33
PLDT	II-95	44000810725	1,865.95	169.33
PLDT	II-96	44000812177	1,503.23	136.66
PLDT	II-97	3003173026	628.39	62.04
PLDT	II-145	19004361211	2,102.97	191.18
PLDT	II-146	25003362107	2,603.01	220.71
HONDA CARS	II-78	180541	2,823.27	256.66
PRUDENTIAL GUARANTEE	II-162	11607	846.28	69.00
PRUDENTIAL GUARANTEE	II-163	11608	551.93	45.00
VETERANS SECURITY AGENCY	II-59	8225	18,212.40	1,655.67
CATHAY PACIFIC STEEL CORP	II-274	0538	45,731.52	4,157.41
PAL PILOT'S RETIREMENT FUND	II-180	3311	125,803.12	11,436.65
PLDT	II-194	19004396966	2,343.77	213.07
PLDT	II-195	30003268140	698.25	63.48
PLDT	II-264	25003434078	1,827.10	166.10
PLDT	II-265	25003434079	1,827.10	166.10
PLDT	II-266	25003434081	1,496.44	136.04
PLDT	II-267	25003434080	1,948.10	177.10
PLDT	II-268	25003435157	1,830.58	138.13
PLDT	II-269	25003434604	3,693.25	176.74
PLDT	II-270	25003434940	4,293.71	218.75
PLDT	II-271	25003434603	1,908.48	173.50
PLDT	II-299	19004460749	2,198.35	199.85
AIRFREIGHT 2100	II-232	524345	1,775.40	161.40
VETERANS SECURITY AGENCY	II-207	9052	15,066.76	1,369.71
CATHAY PACIFIC STEEL CORP	II-408/409	59734/0568	339,526.33	30,866.03
PAL PILOT'S RETIREMENT FUND	II-367	3329	100,958.00	9,178.00
PLDT	II-372	30003366372	1,261.70	66.85
PLDT	II-373	25003434605	2,299.43	190.53
PLDT	II-376	19004496498	2,854.26	240.30
PLDT	II-377	44000868703	1,902.79	172.98
PLDT	II-378	44000870145	1,516.43	137.86

PLDT	II-379	44000886994		2,558.85		232.62
PLDT	II-380	44000948873		2,597.21		228.75
PLDT	II-381	44000930578		1,867.80		169.80
PLDT	II-382	44000932019		1,554.55		141.32
PLDT	II-383	44000870282		1,776.57		161.51
PLDT	II-384	44000932156		1,812.80		164.80
PLDT	II-437	2500035085		3,768.72		162.45
PLDT	II-444	25003509039		2,093.32		130.29
PLDT	II-445	25003507959		1,483.63		134.88
PLDT	II-446	25002508484		2,200.44		200.04
PLDT	II-447	25003507958		1,859.37		169.03
PLDT	II-448	25003507957		1,738.37		158.03
PLDT	II-449	25003507956		1,738.37		158.03
PLDT	II-450	25003508486		2,333.12		190.40
PLDT	II-471	25003508822		3,989.21		192.72
CATHAY PACIFIC STEEL CORP	II-433	0569		31,714.02		2,883.09
COSMOPOLITAN CLEANERS	II-362	3065		165.00		15.00
FBI MACHINE SHOP & SERVICES	II-432	1797		18,745.63		1,704.15
SEAHAWK TRANSPORT	II-369	815		26,199.81		600.00
Subtotal			P	956,101.04	P	84,129.49
4TH QUARTER 2001						
PAL PILOT'S RETIREMENT FUND	JJ-15	3399	P	94,908.00	P	8,628.00
PLDT	JJ-31	44001012196		2,437.24		221.57
PLDT	JJ-32	44000995629		1,711.17		155.56
PLDT	JJ-33	44000989702		3,420.16		210.92
PLDT	JJ-34	44000994080		1,766.17		160.56
PLDT	JJ-35	44001012141		4,069.54		369.96
PLDT	JJ-36	44000995494		1,636.44		148.77
PLDT	JJ-107	25003582041		3,907.16		220.45
PLDT	JJ-108	25003581274		1,738.37		158.03
PLDT	JJ-109	25003581273		1,738.37		158.03
PLDT	JJ-110	25003581275		2,029.87		184.53
PLDT	JJ-111	25003581276		1,453.93		132.18
PLDT	JJ-112	25003582233		1,520.35		138.21
PLDT	JJ-113	25003581728		2,415.93		162.80
PLDT	JJ-114	25003581729		2,674.62		213.11
PLDT	JJ-115	25003581727		1,869.26		169.93
CITIMOTORS, INC	JJ-125 to JJ-127			4,648.76		497.74
CATHAY PACIFIC STEEL CORP	JJ-157	62251		15,742.31		1,431.12
CATHAY PACIFIC STEEL CORP	JJ-157	62251		18,506.02		1,682.37
CATHAY PACIFIC STEEL CORP	JJ-178/179	0579		339,526.33		30,866.03
PAL PILOT'S RETIREMENT BOARD	JJ-133	3348		97,933.00		8,903.00
PLDT	JJ-137	3003566712		745.37		63.47
PLDT	JJ-143	44001077037		2,672.86		207.18
PLDT	JJ-144	44001060472		1,738.37		234.41
PLDT	JJ-145	44001060337		1,467.20		158.03
PLDT	JJ-146	44001058923		1,889.99		133.38
PLDT	JJ-147	44001054545		2,107.52		171.82
PLDT	JJ-158	44001076982		2,400.08		218.19
PLDT	JJ-183	25003651825		1,801.98		163.82
PLDT	JJ-184	25003651453		1,501.76		136.52
PLDT	JJ-185	25003651451		1,752.54		159.32
PLDT	JJ-186	25003651450		1,752.54		132.82
PLDT	JJ-187	25003651452		2,782.59		252.96
PLDT	JJ-188	25003651824		1,838.41		167.13
PLDT	JJ-189	25003652317		1,503.30		136.66
PLDT	JJ-190	25003652130		3,356.78		193.37
FBI MACHINE SHOP & SERVICES	JJ-150	1815		24,210.78		2,200.98
HONDA CARS PASIG	JJ-167	189648		1,164.38		105.82
VETERANS SECURITY AGENCY	JJ-136	3374		19,426.56		1,766.05

VETERANS SECURITY AGENCY	JJ-171	3425	18,212.40	1,655.67
PAL PILOT'S RETIREMENT FUND	JJ-210	3357	979,333.00	8,903.00
GLOBE TELECOM	JJ-289	25227825	1,791.16	132.58
PLDT	JJ-207	23003651826	2,394.97	167.27
PLDT	JJ-208	30003666395	751.77	64.01
PLDT	JJ-224	44001127023	1,758.45	159.86
PLDT	JJ-225	44001126890	1,492.82	135.71
PLDT	JJ-226	44001121223	2,131.33	193.76
PLDT	JJ-227	4401125508	2,205.68	200.52
PLDT	JJ-228	44001142879	2,341.74	212.89
PLDT	JJ-260	25003722042	1,891.70	171.97
PLDT	JJ-261	25003721684	1,434.96	130.45
PLDT	JJ-262	25003721683	2,487.46	226.13
PLDT	JJ-263	25003721682	1,731.36	139.23
PLDT	JJ-264	25003721681	1,751.56	159.23
PLDT	JJ-265	25003722043	2,990.24	201.90
PLDT	JJ-266	25003722535	1,544.96	140.45
PLDT	JJ-267	25003722041	1,802.06	162.88
PLDT	JJ-268	25003722349	34,846.70	177.05
BIG 5 PHOTO	JJ-251	21264	165.75	15.07
HONDA CARS	JJ-276	193403	4,289.69	389.97
Subtotal			P 1,747,115.77	P 75,154.40
1ST QUARTER 2002				
PAL PILOT'S RETIREMENT FUND	KK-14	3373	P 97,933.00	P 8,903.00
PAL PILOT'S RETIREMENT FUND	KK-65	3383	97,933.00	8,903.00
PLDT	KK-10	44001142828	2,461.07	223.73
PLDT	KK-46	44001190921	4,143.96	176.21
PLDT	KK-47	44001201226	4,569.39	202.51
PLDT	KK-48	44001191752	3,013.28	138.22
PLDT	KK-59	44001188312	4,258.07	193.34
PLDT	KK-60	44001191859	3,513.03	159.51
PLDT	KK-61	44001201186	5,031.80	233.70
PLDT	KK-68	25003793042	3,486.10	180.22
PLDT	KK-69	25003792742	1,804.83	164.08
PLDT	KK-70	25003792396	1,750.93	159.18
PLDT	KK-71	25003792398	2,069.93	188.18
PLDT	KK-72	25003792399	1,543.34	140.30
PLDT	KK-73	25003792397	1,750.93	159.18
PLDT	KK-74	25003793225	1,434.44	130.40
PLDT	KK-75	25003792741	1,795.32	163.21
HONDA CARS PASIG	KK-19	194047	3,329.39	302.67
VETERANS SECURITY AGENCY	KK-51	3731	19,426.56	1,766.05
PLDT	KK-160	25003792743	2,591.29	200.32
PLDT	KK-173	44001251022	2,417.12	219.74
PLDT	KK-174	44001251060	2,386.10	216.92
PLDT	KK-175	44001241862	1,882.38	171.13
PLDT	KK-176	44001242609	1,591.19	144.65
PLDT	KK-177	44001242704	1,750.93	159.18
PLDT	KK-178	44001239549	2,122.41	192.95
PLDT	KK-233	75000241431	785.98	63.91
PLDT	KK-254	25003862878	2,171.66	178.39
PLDT	KK-255	25003862548	4,276.93	360.76
PLDT	KK-256	25003862549	1,543.36	140.31
PLDT	KK-257	25003862547	1,740.60	159.18
PLDT	KK-258	25003862877	1,837.17	165.33
PLDT	KK-259	25003863349	1,644.14	130.81
PLDT	KK-260	25003863169	3,047.46	188.56
PLDT	KK-269	25003862876	1,832.04	166.55
PHILEX INSURANCE	KK-277	11741	551.93	45.00
PHILEX INSURANCE	KK-278	11726	15,220.93	1,240.98

PHILEX INSURANCE	KK-280	11738		3,000.32		241.00
PHILEX INSURANCE	KK-279	11745		3,181.37		135.21
PAL PILOT'S RETIREMENT FUND	KK-290	3398		97,933.00		8,903.00
PLDT	KK-286	75000278215		703.03		63.91
PLDT	KK-316	44001290190		1,492.60		137.13
PLDT	KK-317	44001298643		2,202.79		202.35
PLDT	KK-318	44001298606		2,349.05		215.35
PLDT	KK-319	44001287127		2,099.33		190.85
PLDT	KK-320	44001290286		1,731.48		157.41
PLDT	KK-321	44001289445		1,943.23		178.43
Subtotal			P	427,278.19	P	37,056.00
Total			P	**7,119,199.56**	P	**559,368.95**

(d) Input VAT paid on purchase of goods and services without supporting document

2ND QUARTER 2000				
CATHAY PACIFIC STEEL	P	293,803.21	P	26,709.38
NEW EASTECH INTL CORP		23,667.00		2,151.55
Subtotal	P	317,470.21	P	28,860.93
4TH QUARTER 2000				
KODAK EXPRESS	P	81.00	P	7.35
PLDT		625.80		56.89
PHIL PIZZA INC		930.00		83.09
RUSTAN COFFEE CORP		360.00		32.73
TAKAYAMA JAPANESE RESTAURANT		984.50		89.50
MERIDIAN		3,000.32		241.00
NORTH AMERICA		12,265.00		1,000.00
PCIB		3,711.61		315.48
Subtotal	P	21,958.23	P	1,826.04
2ND QUARTER 2001				
FBI MACHINE SHOP & SERVICES	P	10,069.56	P	906.26
IND'L TECH DEVT INST		6,390.01		580.91
MHE DEMAG		13,452.01		1,222.91
PHILEX INSURANCE AGENCY		101,131.94		9,193.81
Subtotal	P	120,973.96	P	11,903.89
3RD QUARTER 2001				
CATHAY PACIFIC STEEL CORP	P	8,033,644.44	P	723,028.00
EDISON ELECTRICAL INTEG.		1,637.00		148.82
HONDA CARS MAKATI		392,000.00		35,636.36
VALLEY SPORTS CORPORATION		1,160.00		106.37
Subtotal	P	8,428,441.44	P	758,919.55
4TH QUARTER 2001				
MAKATI COMMERCIAL ESTATE	P	200.00	P	18.18
UPTOWN IND'L SALES		400.00		36.36
PHILEX INSURANCE AGENCY		749.80		68.16
Subtotal	P	1,349.80	P	122.70
1ST QUARTER 2002				
BAYTAN INDUSTRIES	P	4,568.00	P	415.27
Total	P	**8,894,761.64**	P	**802,048.38**

(g) Input VAT representing payments of technical fees to GSI Technologies, USA

2nd QUARTER 2000	P	505,238.41	P	50,523.84
3RD QUARTER 2000		474,456.86		47,445.69
4TH QUARTER 2000		492,670.70		49,267.10

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1ST QUARTER 2001		320,421.00		32,042.10
2nd QUARTER 2001		307,661.50		30,766.15
3RD QUARTER 2001		378,941.30		37,894.13
4TH QUARTER 2001		359,413.03		35,941.30
1ST QUARTER 2002		266,148.52		26,614.85
Total	P	**3,104,951.32**	**P**	**310,495.16**
Grand Total	**P**	**19,118,912.52**	**P**	**1,671,902.49**