



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

December 21, 2018

**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of November 30, 2018.**

Thank you.

Very truly yours,

*Mari Lou A. Cabigon*  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
File





Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
As of November 30, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	381,370.84	-
Petty Cash	1 01 01 020 - 00	2,473,793.64	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	879,350,170.41	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	54,721,048.13	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	3,028,925,722.95	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	0.67	-
Due from National Government Agencies	1 03 03 010 - 00	993,294,020.09	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,063,800,640.00	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,905,932,424.78	-
Due from Officers and Employees	1 03 05 020 - 00	5,442,136.10	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	20,914,047.49	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	320,424,055.73	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,337,045.45	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,000,098.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	1,945,498.87	-
Semi-Expandable Information and Communications Technology Equipment	1 04 05 030 - 00	592,976.96	-
Semi-Expandable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	47,500.01	-
Semi-Expandable Other Machinery and Equipment	1 04 05 190 - 00	72,300.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	25,688,847.01	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	238,263,173.99	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,416,302.59
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	135,724.20
Machinery	1 06 05 010 - 00	252,057,650.00	-
Office Equipment	1 06 05 020 - 00	124,061,247.04	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,312,542.57
Information and Communication Technology Equipment	1 06 05 030 - 00	650,808,788.14	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	251,520,401.10
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,042,610.40
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,662,328.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,227,980.73
Military, Police and Security Equipment	1 06 05 100 - 00	13,772,255.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	445,622.62
Motor Vehicles	1 06 06 010 - 00	43,764,304.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,586,105.37
Furniture and Fixtures	1 06 07 010 - 00	107,724,984.79	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,468,172.53
Books	1 06 07 020 - 00	3,370,836.75	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	623,507.43	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	17,555,000.00	-
Advances to Officers and Employees	1 99 01 040 - 00	285,374.72	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Contractors	1 99 02 010 - 00	43,313,039.49	-
Prepaid Insurance	1 99 02 050 - 00	1,567,170.51	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Other Assets	1 99 99 990 - 00	370,467,131.51	-
Accounts Payable	2 01 01 010 - 00	-	2,301,616,786.85
Due to Officers and Employees	2 01 01 020 - 00	-	517,719,719.72
Tax Refunds Payable	2 01 03 010 - 00	-	4,921,951,052.60
Due to BIR	2 02 01 010 - 00	-	10,404,083.14
Due to GSIS	2 02 01 020 - 00	-	18,743,425.20
Due to Pag-IBIG	2 02 01 030 - 00	-	1,436,088.16
Due to PhilHealth	2 02 01 040 - 00	-	5,000,308.41
Due to NGAS	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	1,120,864.70
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	158,130,750.03
Due to Operating Units	2 03 01 040 - 00	-	209,674,934.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	53,046,301.36
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(3,215,076.17)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(1,096,713,546.02)
Fines and Penalties-Business Income	4 02 02 230 - 00	-	278,382.69
Other Business IncomeE	4 02 02 990 - 00	-	45,680,690.00
Subsidy from National Government	4 03 01 010 - 00	-	6,430,666,551.64
Income from Grants and Donations in Kind	4 04 02 020 - 00	-	2,203,119.60
Miscellaneous Income	4 06 09 990 - 00	-	59,728.11
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	777,056,313.60	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,998,299.94	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	58,976,101.86	-
Representation Allowance (RA)	5 01 02 020 - 00	8,296,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	7,444,625.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	15,396,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,166,710.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	27,552.27	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	3,640.92	-
Honoraria-Civilian-Civilian	5 01 02 100 - 01	33,362.46	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	91,817.74	-
Overtime Pay	5 01 02 130 - 01	3,391,557.47	-
Bonus-Civilian	5 01 02 140 - 01	69,745,744.83	-
Cash Gift-Civilian	5 01 02 150 - 01	13,054,250.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	65,593,417.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	75,245,171.52	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,936,722.41	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	7,957,831.35	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,457,442.56	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	889,870.25	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	100,762,905.41	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	72,232.29	-
Traveling Expenses-Local	5 02 01 010 - 00	19,349,455.08	-
Traveling Expenses-Foreign	5 02 01 020 - 00	4,932,353.73	-
Training Expenses	5 02 02 010 - 00	13,699,123.14	-
Office Supplies Expenses	5 02 03 010 - 00	36,734,844.59	-
Accountable Forms Expenses	5 02 03 020 - 00	23,580,485.06	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	11,940,230.02	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	178,624.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	63,969.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Books	5 02 03 220 - 02	3,000.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	427,798.32	-
Water Expenses	5 02 04 010 - 00	18,988,181.58	-
Electricity Expenses	5 02 04 020 - 00	63,745,649.25	-
Postage and Courier Services	5 02 05 010 - 00	2,638,743.95	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,260,879.62	-
Telephone Expenses-Landline	5 02 05 020 - 02	5,945,463.84	-
Internet Subscription Expenses	5 02 05 030 - 00	7,966,192.15	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	22,120.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Confidential Expenses	5 02 10 010 - 00	52,125,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	13,131,734.94	-
Auditing Services	5 02 11 020 - 00	100,968.46	-
Other Professional Services	5 02 11 990 - 00	130,510,511.00	-
Janitorial Services	5 02 12 020 - 00	25,539,680.87	-
Security Services	5 02 12 030 - 00	632,658.58	-
Other General Services	5 02 12 990 - 00	255,431.08	-
Other General Services-Others	5 02 12 990 - 99	1,611,537.31	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	2,061,825.02	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	1,419,337.92	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	260,000.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,616,386.83	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	1,470,070.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	7,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	876,092.20	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	106,412.60	-
Taxes, Duties and Licenses	5 02 15 010 - 01	104,855.58	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,878,094.75	-
Insurance Expenses	5 02 15 030 - 00	64,677.25	-
Advertising Expenses	5 02 99 010 - 00	562,708.80	-
Printing and Publication Expenses	5 02 99 020 - 00	1,217,579.20	-
Representation Expenses	5 02 99 030 - 00	134,731.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	364,483.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,266,162.52	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	1,092,525.90	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,666,845.53	-
Subscription Expenses	5 02 99 070 - 00	28,093,557.45	-
Other Maintenance and Operating Expenses-Website Maintenance	5 02 99 990 - 01	2,720.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	12,946,625.39	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	65,278.56	-
<b>TOTAL</b>		<b>14,007,629,834.67</b>	<b>14,007,629,834.67</b>

Certified Correct:

*MariLou A. Cabigon*  
**MARILOU A. CABIGON**  
 Chief Accountant  
 Accounting Division  
 Financial Management Office

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

December 21, 2018


**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of November 30, 2018.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
**File**




Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of November 30, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 05 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	44,922,532.58	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	12,718,102.04
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Other Machinery and Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Construction in Progress-Infrastructure Assets	1 06 10 020 - 00	29,882,341.26	-
Other Prepayments	1 99 02 990 - 00	280,850.00	-
Other Assets	1 99 99 990 - 00	89,841,603.15	-
Due to BIR	2 02 01 010 - 00	-	110,442.93
Due to GSIS	2 02 01 020 - 00	-	12,256.86
Due to Pag-IBIG	2 02 01 030 - 00	-	1,951.94
Due to PhilHealth	2 02 01 040 - 00	-	525.00
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	629,151,161.32
<b>TOTAL</b>		<b>8,403,194,733.58</b>	<b>8,403,194,733.58</b>

Certified Correct:

  
**MARILOUA. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

December 21, 2018


**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of November 30, 2018.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
**File**






Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 03  
Special Account-Locally Funded  
As of November 30, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	408,200.55	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	879,644.58	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	2,247,771,889.31	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	338,296,557.82	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	29,000,000.00	-
Office Equipment	1 06 05 020 - 00	839,236.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	87,637,712.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	40,849,526.25
Other Machinery and Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Advances to Special Disbursing Officer	1 99 01 030 - 00	80,000.00	-
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Other Assets	1 99 99 990 - 00	482,984,777.92	-
Accounts Payable	2 01 01 010 - 00	-	480,000,000.00
Due to BIR	2 02 01 010 - 00	-	7,221,907.80
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,160,451,397.95
Other Service Income	4 02 01 990 - 00	-	680,811,294.63
Subsidy from National Government	4 03 01 010 - 00	-	65,202,188.58
Training Expenses	5 02 02 010 - 00	1,600,500.03	-
Office Supplies Expenses	5 02 03 010 - 00	10,326.50	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	238,000.00	-
Other Professional Services	5 02 11 990 - 00	421,807.83	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	244,593,817.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	632,832.33	-
<b>TOTAL</b>		<b>3,440,380,378.35</b>	<b>3,440,380,378.35</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office







REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

December 21, 2018


**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Trial Balance, Fund Cluster 07-Trust Fund, Regular Agency (RA) Books as of November 30, 2018.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
File

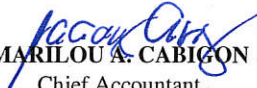


Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
As of November 30, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,203,535.66	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	981,677,444.51	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	11,888,937,814.57	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	48,018,547.20	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	6,900.00	-
Information and Communication Technology Equipment	1 06 05 030 - 00	112,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,886,912.96	-
Awards and Rewards Payable	2 01 01 080 - 00	-	857,755,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	9,203,701,791.49
Due to BIR	2 02 01 010 - 00	-	58,271,933.11
Trust Liabilities	2 04 01 010 - 00	-	3,287,134,986.11
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	2,485,827.41
Other Payables	2 99 99 990 - 00	-	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	583,543.51
<b>TOTAL</b>		<b>13,413,042,854.90</b>	<b>13,413,042,854.90</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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