

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 March 31, 2018.

Thank you.

Very truly yours,

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

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#### TRIAL BALANCE

Fund Cluster 01 Regular Agency Fund As of March 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	41,843.26	-
Petty Cash	1 01 01 020 - 00	2,264,334.56	<u> </u>
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	848,698,726.51	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	11,774,444.76	<del>.</del>
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	44,935,830.28	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	0.67	-
Due from National Government Agencies	1 03 03 010 - 00	2,934,623,835.30	-
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	1,908,742,924.78	8
Due from Officers and Employees	1 03 05 020 - 00	5,382,706.38	= 1
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	40,880,477.83	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	309,699,826.58	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,101,978.50	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	612,924.94	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	162,426.28	-
Semi-Expendable 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 Furniture and Fixtures	1 04 06 010 - 00	2,577,160.91	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	233,095,367.69	-
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	12
Office Equipment	1 06 05 020 - 00	120,371,285.65	
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	Ψ.	50,312,542.57
Information and Communication Technology Equipment	1 06 05 030 - 00	582,907,465.84	1 12 E
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	(4
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	12,572,255.21	
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	31 <del>5</del> .	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	22 SE
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	( <del>-</del>
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	42,785,704.12	1=
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	(5.	16,096,516.17
Furniture and Fixtures	1 06 07 010 - 00	103,894,130.34	0 0
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,468,172.53
Books	1 06 07 020 - 00	2,616,830.35	-
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	15
Advances for Operating Expenses	1 99 01 010 - 00	235,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	3,113,000.00	D: -
Advances to Officers and Employees	1 99 01 040 - 00	1,429,007.11	-
Advances to Contractors	1 99 02 010 - 00	45,980,844.00	-
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Proposed Insurance	PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Dither Prepayments				CREDIT
Guaranty Deposits				-
Confiscated Property/Assets		A CONTRACT MANAGEMENT AND A CONTRACT OF THE CO		( <del>-</del> 3)
Dich to Assets		ANALAS SALACES ON MANAGEMENT AND ANALAS SALACES AND ANALAS SALACES SAL		
Accounts Payable				
Due to Officers and Employees	Accounts Payable		-	802,630,555.95
Due to BIR	Due to Officers and Employees	2 01 01 020 - 00	-	
Due to RSIS	1 *** ********************************	2 01 03 010 - 00	20	11,855,631,614.63
Due to Pag-IBIG		Substitution of the substi	-	3.07£300051£30800000000000000000000000000000000000
Due to Phil-Health   2 0.0 1 0.40 - 00		\ <b>I</b>		
Due to NGAS				
Due to LGOCS			-	NV 10 CARRAGE TO SECOND SECOND
Due to LCUS			3	
Due to Central Office   2 0 3 01 010 - 00		PLATE SHAPE AND STATE OF DESCRIPTIONS CHARGES INC.	_	
Due to Operating Units	The production of the producti	그 그 그 아이는 생각하는 아이들에게 그 없었다.		
Debter Deferred Credits	Due to Operating Units		19	
Cather Payables	Guaranty/Security Deposits Payable	2 04 01 040 - 00	8.7	
Accumulated Surplus/(Deficits)   3 0 1 0 10 10 0 0		2 05 01 990 - 00	200	35,956,926.36
Sales Revenue		TOWN CHARLES CONTROL TRADSCORE MEDICAL CONTROL	<b>:-</b> , ,	(3,114,999.09)
Subsity from National Government			-	(5,161,932,357.13)
Income from Grants and Donations in Kind   4 04 02 02 0.0   5 01 0.0   1 0.0		COLD CONTROL OF CONTROL CONTRO	76	
Salaries and Wages-Regular-Civilian   5 01 01 010 - 01   190,200,126,69   2	(4)	A Mark Rich Statista separate	-	10.001
Salaries and Wages-Casual/Contractual	The state of the s		100 200 126 60	2,203,119.60
Personnel Economic Relief Allowance (PERA)-Civilian   S 0 10 2 010 - 01   15,746,886.09   C 10 20 00 - 01   1,746,875.00   C 10 00 00 - 01   1,746,875.00   C 10 00 00 - 01   1,746,875.00   C 10 00 00 - 01   1,746,875.00   C 1		2001 (4000) 700 (4000) 400 (4000) 400 (4000) 400 (4000)		-
Representation Allowance (RA)			The state of the s	-
Transportation Allowance (TA)			7/ 857	
Subsistence Allowance-Miltrary/Uniformed Personnel   5 0 1 0 2 050 - 01   15,360,00   .		POSSESSES INCOMPANIES AND ADMINISTRA		
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305   5 0 1 0 2 060 - 04   9.048   -	Subsistence Allowance-Military/Uniformed Personnel			_
Devertime Pay	Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	6,750.00	
Retirement and Life Insurance Premiums	Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	920.48	-
Pag-IBIG Contributions-Civilian	September Australia September 2000 Participation ■ C		1,186,850.49	
PhilHealth Contributions-Civilian		The state of the s		-
Employees Compensation Insurance Premiums-Civilian		[ - 15		
Terminal Leave Benefits-Civilian				255
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service 5 01 04 990 - 10 8,120.00 17 aveiling Expenses-Local 5 02 01 1010 - 00 3,218,852.69 - 17 aveiling Expenses-Foreign 5 02 02 01 020 - 00 329,719.26 - 17 aveiling Expenses 5 02 02 010 - 00 987,095.17 - 07 office Supplies Expenses 5 02 02 010 - 00 987,095.17 - 07 office Supplies Expenses 5 02 02 010 - 00 3,201,001.81 - 17 office Supplies Expenses 5 02 02 010 - 00 3,201,001.81 - 18 office Supplies Expenses 5 02 02 01 010 - 00 3,201,001.81 - 18 office Supplies Expenses 5 02 02 02 010 - 00 3,201,001.81 - 18 office Supplies Expenses 5 02 02 02 02 02 3,000.00 - 18 office Expendable Machinery and Equipment Expenses-ICT Equipment 5 02 03 210 - 02 31,004.00 - 18 office Expendable Furniture, Fixtures and Book Expenses-Books 5 02 03 220 - 02 3,000.00 - 18 office Expenses 5 02 04 010 - 00 2,203,873.34 - 18 office Expenses 5 02 04 010 - 00 2,203,873.34 - 18 office Expenses 5 02 04 010 - 00 2,203,873.34 - 18 office Expenses 5 02 04 020 - 00 8,279,752.57 - 18 office Expenses 5 02 04 020 - 00 8,279,752.57 - 18 office Expenses-Mobile 5 02 05 020 - 01 347,550.00 - 18 office Expenses-Mobile 5 02 05 020 - 02 909,984.30 - 18 office Expenses-Mobile 5 02 05 020 - 02 909,984.30 - 18 office Expenses-Mobile 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office Expenses 5 02 05 020 - 02 909,984.30 - 18 office E	No. 191 v. 20 v. 2	Annual Control of the	A section of the contraction of	₩ 1
Travelling Expenses-Local   5 02 01 010 - 00   3,218,852.69   -   Travelling Expenses-Foreign   5 02 01 020 - 00   329,719.26   -	The state of the s			-
Traveling Expenses				
Training Expenses Office Supplies Expenses Fuel, Oil and Lubricants Expenses Fuel, Oil and Lubricants Expenses Semi-Expendable Machinery and Equipment Expenses-Office Equipment Soc 3 20 3 210 - 02 33,104,000 Semi-Expendable Machinery and Equipment Expenses-ICT Equipment Soc 3 210 - 02 33,104,000 Semi-Expendable Furniture, Fixtures and Book Expenses-ICT Equipment Soc 3 210 - 03 12,040,000 Semi-Expendable Furniture, Fixtures and Book Expenses-Books Soc 3 220 - 02 3,000,00 Semi-Expendable Furniture, Fixtures and Book Expenses-Books Soc 3 290 - 00 Other Supplies and Materials Expenses Soc 3 290 - 00 Other Supplies and Materials Expenses Soc 04 010 - 00 Semi-Expenses Soc 04 010 - 00 Semi-Expenses Soc 04 010 - 00 Semi-Expenses Soc 04 010 - 00 Other Supplies and Materials Expenses Soc 04 010 - 00 Semi-Expenses Soc 04 010 - 00 Other Supplies and Materials Expenses Soc 04 010 - 00 Other Supplies and Materials Expenses Soc 04 010 - 00 Semi-Expenses Soc 05 010 - 00 Sex 05 01				_
Office Supplies Expenses       5 02 03 010 - 00       3,201,001.81       -         Fuel, Oil and Lubricants Expenses       5 02 03 090 - 00       2,456,917.83       -         Semi-Expendable Machinery and Equipment Expenses-ICT Equipment       5 02 03 210 - 02       33,104.00       -         Semi-Expendable Machinery and Equipment Expenses-ICT Equipment       5 02 03 210 - 03       12,040.00       -         Semi-Expendable Furniture, Fixtures and Book Expenses-Books       5 02 03 220 - 02       3,000.00       -         Other Supplies and Materials Expenses       5 02 04 010 - 00       2,203,873.34       -         Water Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Handline       5 02 05 030 - 00       1,174,517.24       -         Telephone Expenses-Handline       5 02 05 030 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 010 - 00       17,375,000.0	5. 1	[ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [ [		-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment       5 02 03 210 - 02       33,104.00       -         Semi-Expendable Machinery and Equipment Expenses-ICT Equipment       5 02 03 210 - 03       12,040.00       -         Semi-Expendable Furniture, Fixtures and Book Expenses-Books       5 02 03 220 - 02       3,000.00       -         Other Supplies and Materials Expenses       5 02 04 010 - 00       2,203,873.34       -         Water Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Landline       5 02 05 020 - 02       909,984.30       -         Telephone Expenses       5 02 05 000 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,735,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 030 - 00       2,411,271.48       -         Other Professional Services       5 02 12 020 - 00       662,633.64       -         Security Services       5 02 12 000 - 00       136,783,793.0       -	Office Supplies Expenses			-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment       5 02 03 210 - 03       12,040.00       -         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       145,081.50       -         Water Expenses       5 02 04 010 - 00       2,203,873.34       -         Electricity Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Landline       5 02 05 020 - 02       909,984.30       -         Internet Subscription Expenses       5 02 05 030 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 030 - 00       2,411,271.48       -         Other Professional Services       5 02 12 000 - 00       66,633.64       -         Security Services       5 02 12 000 - 00       135,779.30       -         Other General Se	Fuel, Oil and Lubricants Expenses	the many transfer the second transfer to	2,456,917.83	1-
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       145,081.50       -         Water Expenses       5 02 04 010 - 00       2,203,873.34       -         Electricity Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Landline       5 02 05 020 - 02       909,984.30       -         Internet Subscription Expenses       5 02 05 030 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 030 - 00       2,411,271.48       -         Other Professional Services       5 02 11 990 - 00       13,683,874.57       -         Janitorial Services       5 02 12 030 - 00       135,779.30       -         Security Services       5 02 12 030 - 00       135,779.30       -         Security Services       5 02 12 030 - 00	**************************************	5 02 03 210 - 02	33,104.00	-
Other Supplies and Materials Expenses       5 02 03 990 - 00       145,081.50       -         Water Expenses       5 02 04 010 - 00       2,203,873.34       -         Electricity Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Landline       5 02 05 020 - 02       909,984.30       -         Internet Subscription Expenses       5 02 05 030 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 010 - 00       17,375,000.00       -         Cher Professional Services       5 02 10 010 - 00       13,683,874.57       -         Janitorial Services       5 02 12 020 - 00       662,633.64       -         Security Services       5 02 12 030 - 00       135,779.30       -         Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02		Sing factor white companies among a	12,040.00	-
Water Expenses       5 02 04 010 - 00       2,203,873.34       -         Electricity Expenses       5 02 04 020 - 00       8,279,752.57       -         Postage and Courier Services       5 02 05 010 - 00       446,707.93       -         Telephone Expenses-Mobile       5 02 05 020 - 01       347,550.00       -         Telephone Expenses-Landline       5 02 05 020 - 02       909,984.30       -         Internet Subscription Expenses       5 02 05 030 - 00       1,174,517.24       -         Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 030 - 00       2,411,271.48       -         Other Professional Services       5 02 11 990 - 00       13,683,874.57       -         Janitorial Services       5 02 12 020 - 00       662,633.64       -         Security Services       5 02 12 030 - 00       135,779.30       -         Other General Services       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Office Equipment       5 02 13		A CONTRACTOR OF THE CONTRACTOR	and the second s	2₹.
Electricity Expenses	The state of the s	DESCRIPTION DESCRIPTION AND ACTION OF THE PROPERTY OF THE PROP		
Postage and Courier Services		그렇게 되어서 얼그런 어린데요? 그런데요?		ı
Telephone Expenses-Mobile 5 02 05 020 - 01 347,550.00 - 1	Constanting and Automatical Section of the Constanting Section		S	
Telephone Expenses-Landline	and a file of the control of the con	ED-CENTRAL CONTROL OF A MANAGEMENT CONTROL OF A MANAGE	64 - POLICE CO DE PORTO (POL	
Internet Subscription Expenses				2
Cable, Satellite, Telegraph and Radio Expenses       5 02 05 040 - 00       2,100.00       -         Confidential Expenses       5 02 10 010 - 00       17,375,000.00       -         Extraordinary and Miscellaneous Expenses       5 02 10 030 - 00       2,411,271.48       -         Other Professional Services       5 02 11 990 - 00       13,683,874.57       -         Janitorial Services       5 02 12 020 - 00       662,633.64       -         Security Services       5 02 12 030 - 00       135,779.30       -         Other General Services-Others       5 02 12 990 - 00       139,749.80       -         Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Office Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -	Internet Subscription Expenses			_
Extraordinary and Miscellaneous Expenses 5 02 10 030 - 00 2,411,271.48 5 02 11 990 - 00 13,683,874.57 5 02 11 990 - 00 13,683,874.57 5 02 12 020 - 00 662,633.64 5 02 12 030 - 00 135,779.30 5 02 12 030 - 00 135,779.30 5 02 12 990 - 00 139,749.80 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 5 02 12 990 - 99 80,000.00 6 02,411,271.48 5 02 13 040 - 99 811,279.45 5 02 13 040 - 99 811,279.45 5 02 13 050 - 02 203,717.35 5 02 13 050 - 02 203,717.35 5 02 13 050 - 03 47,545.00 5 02 12 050 - 03 47,545.00	Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	Committee Agent Services	-
Other Professional Services       5 02 11 990 - 00       13,683,874.57       -         Janitorial Services       5 02 12 020 - 00       662,633.64       -         Security Services       5 02 12 030 - 00       135,779.30       -         Other General Services       5 02 12 990 - 00       139,749.80       -         Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Uffice Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -	The process which is a grant with the control of th	5 02 10 010 - 00	17,375,000.00	-
Janitorial Services 5 02 12 020 - 00 662,633.64 - 5 02 12 030 - 00 135,779.30 - 5 02 12 030 - 00 135,779.30 - 5 02 12 990 - 00 139,749.80 - 5 02 12 990 - 99 80,000.00 - 7 0.00 139,749.80 - 5 02 12 990 - 99 80,000.00 - 7 0.00 139,749.80 - 7 0.00 1		5 02 10 030 - 00	2,411,271.48	-
Security Services       5 02 12 030 - 00       135,779.30       -         Other General Services       5 02 12 990 - 00       139,749.80       -         Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Buildings and Other Structures-Other Structures       5 02 13 040 - 99       811,279.45       -         Repairs and Maintenance-Office Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -	A SECRET CONTROL OF THE SECRET CONTROL OF T		The second Statement of the second	-
Other General Services       5 02 12 990 - 00       139,749.80       -         Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Buildings and Other Structures-Other Structures       5 02 13 040 - 99       811,279.45       -         Repairs and Maintenance-Office Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -				=
Other General Services-Others       5 02 12 990 - 99       80,000.00       -         Repairs and Maintenance-Buildings and Other Structures-Buildings       5 02 13 040 - 01       768,430.82       -         Repairs and Maintenance-Buildings and Other Structures-Other Structures       5 02 13 040 - 99       811,279.45       -         Repairs and Maintenance-Office Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -	•	BELLEVICE AND AND STREET STREET	ANCHORAGO PERCURANTA	
Repairs and Maintenance-Buildings and Other Structures-Buildings  Repairs and Maintenance-Buildings and Other Structures-Other Structures  Solve 13 040 - 01 768,430.82 - 768,	SOMMADDITUDE CALADATORIS CATALOGIC C			
Repairs and Maintenance-Buildings and Other Structures-Other Structures  5 02 13 040 - 99 811,279.45  Repairs and Maintenance-Office Equipment 5 02 13 050 - 02 203,717.35  Repairs and Maintenance-ICT Equipment 5 02 13 050 - 03 47,545.00				-
Repairs and Maintenance-Office Equipment       5 02 13 050 - 02       203,717.35       -         Repairs and Maintenance-ICT Equipment       5 02 13 050 - 03       47,545.00       -	18 (a) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c	[ - [ - [ - [ - [ - [ - [ - [ - [ - [ -		-
Repairs and Maintenance-ICT Equipment 5 02 13 050 - 03 47,545.00 -				
	Repairs and Maintenance-ICT Equipment	A STATE CANADA SECTION ASSESSMENT OF ASSESSM	ALTO A SERVICE DOS ASSESSMENT OF THE PERSON	_
	Repairs and Maintenance-Disaster Response and Rescue Equipment		- Manager	_

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	198,746.37	9
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	4,530.00	(±)
Taxes, Duties and Licenses	5 02 15 010 - 01	24,779.42	=
Fidelity Bond Premiums	5 02 15 020 - 00	330,757.50	-
Insurance Expenses	5 02 15 030 - 00	42,812.42	~
Printing and Publication Expenses	5 02 99 020 - 00	18,053.65	(H)
Representation Expenses	5 02 99 030 - 00	41,719.50	
Transportation and Delivery Expenses	5 02 99 040 - 00	280.00	ed -
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	461,664.88	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,100.02	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	161,312.42	-
Subscription Expenses	5 02 99 070 - 00	39,518.70	-
Cost of Sales	5 04 02 010 - 00	2,218,073.74	-
TOTAL	Louis Service Community	12,694,825,606.64	12,694,825,606.64

Certified Correct:

MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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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 March 31, 2018.

Thank you.

Very truly yours,

MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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#### TRIAL BALANCE

Fund Cluster 02 Foreign-Assisted Project Fund As of March 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	2
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	-21	12,718,102.04
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	£ 1	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	1.5
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	a <del>n</del>	1,951.94
Due to PhilHealth	2 02 01 040 - 00	100	525.00
Other Payables	2 99 99 990 - 00		997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	629,151,161.32
TOTAL		8,403,194,733.58	8,403,194,733.58

Certified Correct:

MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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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 March 31, 2018.

Thank you.

Very truly yours,

MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

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#### TRIAL BALANCE

Fund Cluster 03 Special Account-Locally Funded As of March 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	286,980.06	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	879,644.58	8
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	1,962,856,891.86	- 1
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	282,556,600.00	187
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	<b>₽</b> 0
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	8 (-)	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	- 1
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Other Assets	1 99 99 990 - 00	482,984,777.92	- 1
Accounts Payable	2 01 01 010 - 00	-	480,000,000.00
Due to BIR	2 02 01 010 - 00	<u>-</u>	(12,602.18)
Guaranty/Security Deposits Payable	2 04 01 040 - 00	- 1	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	=	2,160,450,919.95
Other Service Income	4 02 01 990 - 00	<u> </u>	164,895,011.74
TOTAL		2,852,026,918.90	2,852,026,918.90

Certified Correct:

Acting Chief Accountant
Accounting Division
Financial Management Office



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 March 31, 2018.

Thank you.

Very truly yours,

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

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#### TRIAL BALANCE

Fund Cluster 07 Trust Fund As of March 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	3,186,671.99	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,270,895,430.36	-
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	2,338,888,283.52	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	764,770.00	-
Due from Officers and Employees	1 03 05 020 - 00	15,000.00	- 1
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	-	1,315,027,209.43
Tax Refunds Payable	2 01 03 010 - 00	=	25,297,120.01
Due to BIR	2 02 01 010 - 00	-	55,738,743.09
Trust Liabilities	2 04 01 010 - 00	=	2,700,106,046.19
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	2,485,827.41
Other Payables	2 99 99 990 - 00	A	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	(=)	1,191,764.11
TOTAL		4,102,955,668.83	4,102,955,668.83

Certified Correct:

Acting Chief Accountant
Accounting Division

Financial Management Office