Budget OCT 0 3 2014 MADE



RECEIVED

JA-BOE (HEAD OFFICE

ATE TIME

THAT

0 3 OCT 2014

October 01, 2014

The Resident Auditor Bureau of Customs Port Area, Manila

Madam:

Pursuant to Commission on Audit Circular No. 2001-004 dated October 30, 2001 as amended under COA Circular No. 2003-001 dated June 17, 2003 and the conversion of accounts in accordance with COA-DBM-DOF Joint Circular No. 2013-1, we are submitting our three (3) pages Trial Balance, Regular Agency (RA) Books, Fund 101 as of January 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA
Chief Accountant
Accounting Division
Financial Management Office



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101101 As of January 31, 2014

Cobe Cash - Collecting Officers Petty Cash 1010101010-00 278,523.97 Cash in Bank - Local Currency, Current Account-Development Bank of the Philippines (IBP) 10102020-16 4,650,855.65 Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-24 904,840,294.36 Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-24 904,840,294.36 Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PVB) 10102020-29 105,035,380.52 Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PVB) 10102020-32 (224,337.39) Cash in Bank - Local Currency, Current Account-Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Current Account-Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Savings Accounts-LBP 10102030-01 597,916,499.74 Cash - Treasury/Agency Deposit, Trust 10104010-00 2,404,256.00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 103,624,630.68 10303010-00 103,624,630.68 10303010-00 103,624,630.68 10303010-00 103,624,630.68 10304010-00 103,624,630.68 10305020-00 1,837,926,665.30 10305020-00 5,404,968.37 10404010-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404010-00 24,718,9352.33 10404060-00 24,718,952.33 10404060-00 27,418,28.0 10604011-00 27,418,28.0 10604011-00 27,418,28.0 10605020-00 13,144,970.92 106,815.36 10605020-00 13,144,970.92 106,815.36 10605020-00 13,144,970.92 106,815.36 10605020-00 13,144,956.97 106,815.36 10605020-00 13,144,956.97 106,815.36 10605020-00 13,144,956.97 106,815.36 10605020-00 13,144,956.97 106,815.36 10605020-00 13,144,956.97 106,815.36 10605020-00 13,144,956.97 106,815.36 106,815.36 106,815.36 106,815.36 106,815.36 106,815.36 106,815.36 106,815.36 106,815.36	ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
Pacty Cash Cash in Bank - Local Currency, Current Account-Development Bank of the Philippines (DBP)	Cash - Collecting Officers	A STATE OF THE PERSON NAMED IN COLUMN 1	9 624 077 09	
Cash in Bank - Local Currency, Current Account-Development Bank of the Philippines (DBP) 10102020-16 4,650,855.65 4,650,855.65 Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-24 904,840,294.36 904,840,294.36 Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PNB) 10102020-29 105,035,380.52 10102020-29 Cash in Bank - Local Currency, Current Account-Others 10102020-32 (224,337.39) (224,337.39) Cash in Bank - Local Currency, Savings Accounts-LBP Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust 10102020-99 6,839,742.65 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Regular Ash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104040-00 102,115,458.82 Due from National Government Agencies 10304010-00 103,624,630.68 103,624,630.68 Due from Operating Units 10304010-00 103,824,630.68 103,624,630.68 Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 Due from Officers and Employees 10305010-00 1,837,926,665.30 Other Supplies Inventory 1040400-00 247,288,952.33				
Development Bank of the Philippines (DBP) Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-29 105,035,380.52 10102020-29 105,035,380.52 10102020-29 105,035,380.52 10102020-32 (224,337.39) (224,337		10101020-00	276,323.37	
Cash in Bank - Local Currency, Current Account-Dhilippine National Bank (PNB) 10102020-24 904,840,294,36 Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-29 105,035,380.52 Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PVB) 10102020-32 (224,337,39) Cash in Bank - Local Currency, Current Account-Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Savings Accounts-LBP Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust 10102030-01 597,916,499.74 Cash - Modified Disbursement System (MDS), Special Account 10104030-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 Due from National Government Agencies 10304010-00 103,624,630.68 Due from Poerating Units 10304040-00 103,624,630.68 Receivables - Disallowances/Charges 10304040-00 1,837,926,665.30 Other Receivables - Disallowances/Charges 10305020-00 5,404,968.37 Office Supplies Inventory 10404020-00 247,288,952.33 Office Supplies Inventory 10404070-00 381,900.00 Other Structures 106040		10102020-16	1 650 855 65	
Bank of the Philippines (LBP) Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-29 105,035,380.52 (224,337.39) Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-32 (224,337.39) Cash in Bank - Local Currency, Current Account-Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Savings Accounts- LBP 10102030-01 597,916,499.74 Cash - Treasury/Agency Deposit, Regular 10104010-00 2,404,256.00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account Due from National Government Agencies 10303010-00 103,624,630.68 10304010-00 103,624,630.68 10304010-00 103,624,630.68 10304010-00 103,624,630.68 10305010-00 103050010-00 103050010-00 103050010-00 103050010-00 103050010-00 103050		10102020-10	4,050,855.05	
Cash in Bank - Local Currency, Current Account-Philippine National Bank (PNB) 10102020-29 105,035,380.52 Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PVB) 10102020-32 (224,337.39) Cash in Bank - Local Currency, Current Account-Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Savings Accounts-LBP Cash - Treasury/Agency Deposit, Regular Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104030-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Special Account Due from National Government Agencies 10303010-00 103,524,630.68 Due from Parting Units 10304010-00 103,624,630.68 Receivables - Disallowances/Charges 10305010-00 1,58,484,601.69 Office Supplies Inventory 10404010-00 2,471,073.99 Due from Officers and Employees 10305010-00 1,58,484,601.69 Office Supplies Inventory 10404010-00 2,471,073.99 Durgs and Medicines Inventory 10404010-00 2,471,073.99 Durgs and Medicines Inventory 10404010-00 381,900.00 Other Structures 10404010-00 381,900.00 Other Structures 10604990-00 </td <td></td> <td>10102020-24</td> <td>904 840 294 36</td> <td></td>		10102020-24	904 840 294 36	
Philippine National Bank (PNB) Cash in Bank - Local Currency, Current Account-Philippine Veterans Bank (PWB) 10102020-32 (224,337.39) (224,34,256.00 (24,236.00)		10102020-24	304,840,234.30	
Cash in Bank - Local Currency, Current Account- Others Cash in Bank - Local Currency, Current Account- Others Cash in Bank - Local Currency, Current Account- Others Cash in Bank - Local Currency, Current Account- Others Cash in Bank - Local Currency, Current Account- Others Cash in Bank - Local Currency, Savings Accounts-LBP Cash - Treasury/Agency Deposit, Regular Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account Due from National Government Agencies Due from Operating Units Paceeivables Due from Operating Units Due from Operating Units Due from Operating Units Disaboration of Communication Technology Equipment Communication Technology Equipment Disaster Response and Rescue Interesponding Disposition Disposition Dispositi		10102020-29	105 035 380 53	
Philippine Veterans Bank (PVB) Cash in Bank - Local Currency, Current Account-Others 10102020-92 (224,337.39) (224,3		10102020-23	103,033,380.32	
Cash in Bank - Local Currency, Current Account-Others Cash in Bank - Local Currency, Savings Accounts- LBP Cash - Treasury/Agency Deposit, Regular Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account Due from National Government Agencies Due from Operating Units Receivables - Disallowances/Charges Due from Officer and Employees Office Supplies Inventory Drugs and Medicines Inventory Drugs and Medicines Inventory Drugs and Materials Inventory Other Supplies and Materials Inventory Due from Supplies and Materials Inventory Other Supplies and Materials Inventory Due from Office Supplies Inventory Other Supplies and Materials Inventory Drugs and Medicines Inventory Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - Information and Communication Equipment Communication Equipment Communication Equipment Disaster Response and Rescue Equipment- Disaster Response and Rescue Equipment Disaster Response an		10102020-32	(22/1 337 39)	
Others 10102020-99 6,839,742.65 Cash in Bank - Local Currency, Savings Accounts- LBP 10102030-01 597,916,499.74 Cash - Treasury/Agency Deposit, Regular 10104010-00 2,404,256.00 Cash - Modified Disbursement System (MDS), Regular 10104030-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Special 10104040-00 102,115,458.82 Account 10303010-00 103,624,630.68 Due from National Government Agencies 10303010-00 103,624,630.68 Due from Central Office 10304010-00 192,471,073.99 Due from Operating Units 10305020-00 1,837,926,665.30 Receivables - Disallowances/Charges 10305020-00 1,837,926,665.30 Due from Officers and Employees 10305020-00 5,404,968.37 Other Receivables 10305020-00 67,186,540.48 Office Supplies Inventory 10404010-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404070-00 381,900.00 Other Supplies Inventory 1040499-00 1,492,156.69 Land 1060499-00 1,492,156.69		10102020-32	(224,337.33)	
Cash in Bank - Local Currency, Savings Accounts- LBP Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account Due from National Government Agencies Due from Central Office Due from Operating Units Receivables - Disallowances/Charges Due from Officers and Employees Office Supplies Inventory Drugs and Medicines Inventory Drugs and Medicines Inventory Under Supplies and Materials Inventory Due from Supplies and Materials Inventory Lind Medical, Dental and Laboratory Supplies Inventory Under Supplies and Materials Inventory Lother Structures Lother Structure		10102020-99	6 830 742 65	
Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust 10104010-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104040-00 102,115,458.82 Due from National Government Agencies Due from Central Office Due from Operating Units Receivables - Disallowances/Charges Due from Officers and Employees 10304010-00 103,624,630.68 192,471,073.99 10304010-00 158,484,601.69 18305010-00 158,484,601.69 18305010-00 178,37,926,665.30 10305020-00 10	others	10102020-33	0,833,742.03	
Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust 10104010-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104040-00 102,115,458.82 Due from National Government Agencies Due from Central Office Due from Operating Units Receivables - Disallowances/Charges Due from Officers and Employees 10304010-00 103,624,630.68 192,471,073.99 10304010-00 158,484,601.69 18305010-00 158,484,601.69 18305010-00 178,37,926,665.30 10305020-00 10	Cash in Bank - Local Currency, Savings Accounts- LBP	10102030-01	597,916,499.74	
Cash - Treasury/Agency Deposit, Trust 10104030-00 1,611,846,178.04 Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 Due from National Government Agencies 10303010-00 103,624,630.68 Due from Central Office 10304010-00 192,471,073.99 Due from Operating Units 10305010-00 1,837,926,665.30 Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 Due from Officers and Employees 10305090-00 2,308,275.63 Office Supplies Inventory 10404010-00 5,404,968.37 Office Supplies Inventory 10404020-00 247,288,952.33 Drugs and Medicines Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10604010-00 381,900.00 Other Supplies and Materials Inventory 10604010-00 207,411,904.97 Accumulated Depreciation - Other Structures 10604010-00 35,799,182.79 Office Equipment 10605020-00 67,981,120.14 Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment 10605031-00 419,144,556.97 Accumulated Depreciation - Communication				
Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 Due from National Government Agencies Due from Central Office Due from Contral Office Due from Operating Units Receivables - Disallowances/Charges Due from Officers and Employees 10305010-00 Due from Officers and Employees 10305010-00 Due from Officers and Employees 10305020-00 Due from Offices Supplies Inventory 10404020-00 Due from Office Supplies Inventory 10404020-00 Due from Offices Supplies Inventory 10404020-00 Due from Offices Supplies Inventory 10404020-00 Due Due Due from Offices Supplies Inventory 10404020-00 Due				
Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 Due from National Government Agencies 10303010-00 103,624,630.68 Due from Central Office 10304010-00 192,471,073.99 Due from Operating Units 10305010-00 1,837,926,665.30 Receivables - Disallowances/Charges 10305010-00 5,404,968.37 Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404010-00 5,486,98.37 Accountable Forms, Plates and Stickers Inventory 10404020-00 2,481,698.57 Medical, Dental and Laboratory Supplies Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10604010-00 721,482.80 Buildings 10604010-00 35,799,182.79 Other Structures 1060490-00 13,144,970.92 Accumulated Depreciation - Other Structures 10605020-00 67,981,120.14 Accumulated Depreciation - OfficeEquipment 10605031-00 419,144,556.97 Accumulated Depreciation - Information and Communication Technology Equipm	, , , , ,		, , ,	
Cash - Modified Disbursement System (MDS), Special Account 10104050-00 26,779,541.00 Due from National Government Agencies 10303010-00 103,624,630.68 Due from Central Office 10304010-00 192,471,073.99 Due from Operating Units 10305010-00 1,837,926,665.30 Receivables - Disallowances/Charges 10305020-00 5,404,968.37 Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404010-00 5,486,986.37 Accountable Forms, Plates and Stickers Inventory 10404020-00 2,481,698.57 Medical, Dental and Laboratory Supplies Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10604010-00 721,482.80 Buildings 10604010-00 35,799,182.79 Accumulated Depreciation - Buildings 10604010-00 13,144,970.92 Other Structures 10604990-00 13,144,970.92 106,815.36 Office Equipment 10605020-00 67,981,120.14 36,337,386.01 Accumulated Depreciation - OfficeEquipment	Cash - Modified Disbursement System (MDS), Regular	10104040-00	102,115,458.82	
Account Due from National Government Agencies Due from Central Office Due from Central Office Due from Operating Units Receivables - Disallowances/Charges Due from Officers and Employees Diffice Supplies Inventory Drugs and Medicines Inventory Drugs and Medicines Inventory Drugs and Materials Inventory Drugs and Materials Inventory Drugs and Medicines Inventory Dr			, ,	
Due from National Government Agencies 10303010-00 103,624,630.68 Due from Central Office 10304010-00 158,484,601.69 Due from Operating Units 10305010-00 158,484,601.69 Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 Due from Officers and Employees 10305020-00 5,404,968.37 Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404020-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404020-00 247,288,952.33 Drugs and Medicines Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10404070-00 1,492,156.69 Land 10604010-00 721,482.80 Buildings 10604011-00 207,411,904.97 Accumulated Depreciation - Buildings 10604011-00 35,799,182.79 Other Structures 10604991-00 67,981,120.14 Accumulated Depreciation - OfficeEquipment 10605021-00 67,981,120.14 Accumulated Depreciation - Information and Communication Technology Equipment 10605031-00 6,941,480.95		10104050-00	26,779,541.00	1
Due from Central Office 10304010-00 192,471,073.99 Due from Operating Units 10304040-00 1,837,926,665.30 Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 Due from Officers and Employees 10305020-00 5,404,968.37 Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404010-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404020-00 247,288,952.33 Drugs and Medicines Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10604010-00 27,482.80 Buildings 207,411,904.97 207,411,904.97 Accumulated Depreciation - Buildings 10604011-00 35,799,182.79 Other Structures 10604990-00 13,144,970.92 106,815.36 Office Equipment 10605021-00 67,981,120.14 36,337,386.01 Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment 10605031-00 6,941,480.95 Accumulated Depreciation - Comm	Due from National Government Agencies	10303010-00		
Due from Operating Units 10304040-00 158,484,601.69 Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 Due from Officers and Employees 10305020-00 5,404,968.37 Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404010-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404020-00 247,288,952.33 Drugs and Medicines Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10404990-00 1,492,156.69 Land 10604010-00 721,482.80 Buildings 10604010-00 207,411,904.97 Accumulated Depreciation - Buildings 10604011-00 35,799,182.79 Other Structures 10604990-00 13,144,970.92 106,815.36 Office Equipment 10605020-00 67,981,120.14 36,337,386.01 Office Equipment Accumulated Depreciation - Information and Communication Technology Equipment 10605031-00 419,144,556.97 Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Commu	Due from Central Office	10304010-00		
Receivables - Disallowances/Charges 10305010-00 1,837,926,665.30 10305020-00 5,404,968.37 22,308,275.63 10404010-00 67,186,540.48 10404020-00 247,288,952.33 10404060-00 247,288,952.33 10404060-00 247,288,952.33 10404060-00 247,288,952.33 10404060-00 247,288,952.33 10404060-00 2481,698.57 10404070-00 381,900.00 1,492,156.69 10601010-00 1,492,156.69 10604010-00 1,492,156.69 10604010-00 207,411,904.97 10604010-00 13,144,970.92 10604990-00 13,144,970.92 10604991-00 10604991-00 10605020-00 67,981,120.14 10605021-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605031-00 10605071-0	Due from Operating Units	10304040-00		
Due from Officers and Employees Other Receivables Office Supplies Inventory Accountable Forms, Plates and Stickers Inventory Drugs and Medicines Inventory Other Supplies and Materials Inventory Other Supplies and Materials Inventory Information and Communication Technology Equipment Communication Technology Equipment Communication Technology Equipment Communication Equipment Communication Equipment Disaster Response and Rescue Equipment Office Supplies Inventory Information and Communication Technology Information and Rescue Equipment Information and Rescue Equipment Information and Communication Information and Rescue Equipment Information and Rescue Equipment Information and Communication Information and Communication Information and Rescue Equipment Information and Communication Information and Rescue Equipment Information and Rescue Information Information and Rescue Information Information and Rescue Information I	Receivables - Disallowances/Charges	10305010-00		
Other Receivables 10305990-00 22,308,275.63 Office Supplies Inventory 10404010-00 67,186,540.48 Accountable Forms, Plates and Stickers Inventory 10404020-00 247,288,952.33 Drugs and Medicines Inventory 10404070-00 381,900.00 Medical, Dental and Laboratory Supplies Inventory 10404070-00 381,900.00 Other Supplies and Materials Inventory 10601010-00 721,482.80 Land 10604010-00 207,411,904.97 Accumulated Depreciation - Buildings 10604011-00 35,799,182.79 Other Structures 10604990-00 13,144,970.92 106,815.36 Office Equipment 10605020-00 67,981,120.14 36,337,386.01 Accumulated Depreciation - OfficeEquipment 10605031-00 419,144,556.97 Information and Communication Technology Equipment 10605031-00 6,941,480.95 Accumulated Depreciation - Communication 10605071-00 6,941,480.95 Accumulated Depreciation - Communication 10605071-00 6,77,172.48	Due from Officers and Employees	10305020-00		
Office Supplies Inventory Accountable Forms, Plates and Stickers Inventory Drugs and Medicines Inventory Drugs and Medicines Inventory Drugs and Medicines Inventory Medical, Dental and Laboratory Supplies Inventory Other Supplies and Materials Inventory Land Buildings Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Technology Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- Draw Buildings Drugs and Medicines Inventory 10404020-00 10404060-00 10404090-00 10404990-00 10404990-00 10404990-00 10404990-00 10604990-00 10604990-00 10604990-00 10604990-00 10605020-00 10605020-00 10605020-00 10605020-00 10605031	Other Receivables	10305990-00	3 3	
Drugs and Medicines Inventory Medical, Dental and Laboratory Supplies Inventory Other Supplies and Materials Inventory Land Buildings Accumulated Depreciation - Buildings Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Communication Technology Equipment Communication Equipment Disaster Response and Rescue Equipment- Disaster Response and Rescue Equipment I0404070-00 10404990-00 10404990-00 10404990-00 10404990-00 10404990-00 10404990-00 1040490-00 10404990-00 10404990-00 10404990-00 1060491-00 10604991-00 10604991-00 10604991-00 10605021-00 10605021-00 10605021-00 10605031-00 10605031-00 10605031-00 10605031-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10404070-00 10404990-00 10404990-00 10404990-00 10404990-00 10404990-00 1040490-00 1060491-00 1060491-00 1060491-00 1060491-00 1060491-00 1060491-00 10604991-00 1060491-00 1	Office Supplies Inventory	10404010-00		
Medical, Dental and Laboratory Supplies Inventory Other Supplies and Materials Inventory Land Buildings Accumulated Depreciation - Buildings Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Disaster Response and Rescue Equipment Industry 10404070-00 10404990-00 10404990-00 10604011-00 10604011-00 10604011-00 10604011-00 10604011-00 10604011-00 10604011-00 10604990-00 13,144,970.92 106,815.36 677,981,120.14 10605021-00 10605031-00 10605031-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00 10605071-00	Accountable Forms, Plates and Stickers Inventory	10404020-00	247,288,952.33	
Other Supplies and Materials Inventory Land Buildings Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10404990-00 1060491-00 10604991-00 10605020-00 67,981,120.14 10605021-00 419,144,556.97 419,144,556.97 10605071-00 6,941,480.95 10605071-00 10605071-00 10605071-00	Drugs and Medicines Inventory	10404060-00	2,481,698.57	
Other Supplies and Materials Inventory Land Buildings Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10404990-00 1060491-00 10604991-00 10605020-00 67,981,120.14 10605021-00 419,144,556.97 419,144,556.97 10605071-00 6,941,480.95 10605071-00 10605071-00 10605071-00	Modical Dontal and Jahanatan Cumpling Inventory	10404070 00	204 000 00	
Land Buildings Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10605071-00 10604011-00 10604990-00 113,144,970.92 106,815.36 10604991-00 10605020-00 13,144,970.92 106,815.36 10605021-00 419,144,556.97 419,144,556.97 98,302,634.45				
Buildings Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10604011-00 10604011-00 10604099-00 113,144,970.92 106,815.36 67,981,120.14 10605021-00 419,144,556.97				
Accumulated Depreciation - Buildings Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10604991-00 10605020-00 67,981,120.14 36,337,386.01 10605031-00 419,144,556.97 98,302,634.45 677,172.48				
Other Structures Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10604991-00 10605020-00 67,981,120.14 36,337,386.01 10605031-00 419,144,556.97 419,144,556.97 677,172.48			207,411,904.97	25 700 102 70
Accumulated Depreciation - Other Structures Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10604991-00 10605021-00 67,981,120.14 36,337,386.01 10605031-00 419,144,556.97 6,941,480.95 677,172.48			12 144 070 02	35,/99,182./9
Office Equipment Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment 10605021-00 10605021-00 419,144,556.97			13,144,970.92	100 015 20
Accumulated Depreciation - OfficeEquipment Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment 10605021-00 419,144,556.97 419,144,556.97 6,941,480.95 677,172.48	1 m		67 001 130 14	106,815.36
Information and Communication Technology Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10605030-00 419,144,556.97 419,144,556.97 6,941,480.95 677,172.48			67,981,120.14	26 227 206 01
Equipment Accumulated Depreciation - Information and Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment 10605030-00 419,144,556.97 98,302,634.45 10605071-00 6,941,480.95 677,172.48		10003021-00		30,337,380.01
Accumulated Depreciation - Information and Communication Technology Equipment 10605031-00 Communication Equipment 10605070-00 Accumulated Depreciation - Communication Equipment 10605071-00 Disaster Response and Rescue Equipment-	5,	10605030-00	110 111 556 07	×
Communication Technology Equipment Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10605031-00 6,941,480.95 677,172.48		10002020-00	415,144,556.57	
Communication Equipment Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10605070-00 6,941,480.95 677,172.48	·	10605031-00		98,302,634.45
Accumulated Depreciation - Communication Equipment Disaster Response and Rescue Equipment- 10605071-00 677,172.48	S		6 0/1 /00 OF	
Equipment 10605071-00 677,172.48 Disaster Response and Rescue Equipment-		10002070-00	0,541,400.95	
Disaster Response and Rescue Equipment-	·	10605071 00		677,172.48
	1 ' '	100020/1-00		
	Firefighting Equipment and Accessories	10605090-01	2,509,142.04	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation - Disaster Response and			
Rescue Equipment-Firefighting Equipment and			741,944.95
Accessories	10605091-01		
Military, Police and Security Equipment	10605100-00	853,575.21	
Accumulated Depreciation - Military, Police and			427,538.70
Security Equipment	10605101-00		,
Medical Equipment	10605110-00	3,725.00	2
Accumulated Depreciation - Medical Equipment	10605111-00	24.407.446.22	2,123.26
Technical and Scientific Equipment	10605140-00	34,197,446.33	
Accumulated Depreciation - Technical and Scientific Equipment	10000141 00		12,349,302.94
Other Machinery and Equipment	10605141-00 10605990-00	ECC 3E3 00	
Accumulated Depreciation - Other Machinery and	10002330-00	566,352.00	
Equipment	10605991-00		241,735.42
Motor Vehicles	10606010-00	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	10606010-00	22,333,244.04	11,874,259.52
Furniture and Fixtures	10607010-00	96,831,020.83	11,077,233.32
Accumulated Depreciation - Furniture and Fixtures	10607011-00	50,051,020.05	13,200,279.20
Books	10607020-00	2,616,830.35	13,200,273.20
Construction in Progress-Buildings and Other	10007020 00	2,010,030.33	
Structures	10610030-00	636,243,647.72	
Other Property, Plant and Equipment	10699990-00	78,950.00	
Advances for Operating Expenses	19901010-00	105,805.51	
Advances for Payroll	19901020-00	157,800.00	
Advances to Officers and Employees	19901040-00	17,861,719.01	
Advances to Contractors	19902010-00	40,669,898.69	
Prepaid Insurance	19902050-00	21,198.19	
Other Prepayments	19902990-00	51,787.50	
Guaranty Deposits	19903020-00	994,300.00	
Other Assets	19999990-00	1,697,741,992.75	
Accounts Payable	20101010-00		1,890,039,274.27
Awards and Rewards Payable	20101080-00		1,142,251,565.00
Due to BIR	20201010-00		59,830,800.02
Due to GSIS	20201020-00		15,852,605.43
Due to Pag-IBIG	20201030-00		(2,639,515.85)
Due to PhilHealth	20201040-00		3,949,886.48
Due to NGAs	20201050-00		3,934,025.30
Due to GOCCs	20201060-00		(1,021,184.03)
Due to LGUs	20201070-00		291.49
Due to Central Office	20301010-00		6,924,662.72
Due to Operating Units	20301040-00		19,807,956.99
Trust Liabilities	20401010-00		2,041,218,805.06
Guaranty/Security Deposits Payable	20401040-00		25,677,391.83
Other Deferred Credits	20501990-00		35,956,926.36
Other Payables	29999990-00		1,181,899,680.71
Accumulated Surplus/(Deficits)	30101010-00		2,586,842,804.18
Other Business Income	40202990-00		2,422,386.00
Subsidy from National Government Salaries and Wages-Regular-Civilian	40301010-00	72 022 040 02	177,820,541.00
Saiaries and wages-kegular-civillan	50101010-01	72,933,918.68	
Personnel Economic Relief Allowance (PERA)-Civilian	50102010-01	7,291,542.52	
Representation Allowance	50102010-01	510,500.00	
Transportation Allowance (TA)	50102030-01	505,500.00	
Clothing/Uniform Allowance-Civilian	50102030-01	15,810.00	
	30102070-01	13,610.00	
Subsistence Allowance-Military/Uniformed Personnel	50102050-01	60,430.00	
Retirement and Life Insurance Premiums	50103010-00	1,070,908.05	
Pag-IBIG Contributions-Civilian	50103020-01	43,200.00	
PhilHealth Contributions-Civilian	50103030-01	106,362.50	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Employees Compensation Insurance Premiums-			
Civilian	50103040-01	43,116.41	
Retirement Gratuity-Civilian	50104020-01	4,599,791.41	
Terminal Leave Benefits-Civilian	50104030-01	22,302,167.02	_
Traveling Expenses-Local	50201010-00	326,930.54	,
Traveling Expenses-Foreign	50201020-00	13,000.00	
Office Supplies Expenses	50203010-00	2,410,238.79	
Fuel, Oil and Lubricants Expenses	50203090-00	121,508.54	
Water Expenses	50204010-00	1,648,800.39	
Electricity Expenses	50204020-00	3,461,604.97	»
Postage and Courier Services	50205010-00	129,000.00	
Telephone Expenses-Mobile	50205020-01	94,500.00	
Telephone Expenses-Landline	50205020-02	542,147.19	
Extraordinary and Miscellaneous Expenses	50210030-00	98,901.90	,
Other Professional Services	50211990-00	124,716.63	
Janitorial Services	50212020-00	924,524.26	
Other General Services	50212990-00	10,000.00	
Repairs and Maintenance-Buildings and Other			
Structures-Buildings	50213040-01	31,736.00	
Repairs and Maintenance-Machinery and Equipment-			
Machinery	50213050-01	78,000.00	
Repairs and Maintenance-Machinery and Equipment-			
Office Equipment	50213050-02	67,000.00	
Repairs and Maintenance-Transportation Equipment			
Motor Vehicles	50213060-01	30,000.00	
Taxes, Duties and Licenses-Taxes, Duties and Licenses	50215010-01	5,000.00	
Fidelity Bond Premiums	50215020-00	316,268.75	
Advertising Expenses	50299010-00	248,640.00	
Transportation and Delivery Expenses	50299040-00	6,000.00	
Rent/Lease Expenses-Rents-Buildings and Structures	50299050-01	131,468.00	
Membership Dues and Contributions to		,	
Organizations	50299060-00	1,000.00	
Subscription Expenses	50299070-00	1,500.00	
Cost of Sales	50402010-00	920,759.40	
TOTAL		9,400,829,278.04	9,400,829,278.04

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office





June 01, 2015 1 5 JUN 2015

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of February 28, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant

Accounting Division Financial Management Office



TRIAL BALANCE
Regular Agency Books (RA) - Fund 101
As of February 28, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,866,483.62	-
Petty Cash	1 01 01 020 - 00	135,031.72	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,005,291,370.50	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	7,307,506.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,613,901,643.04	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	125,271,263.09	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	4,953,920.55	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	111,809,008.34	-
Due from Central Office	1 03 04 010 - 00	171,468,703.02	-
Due from Operating Units	1 03 04 040 - 00	173,795,250.96	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,837,638,873.56	-
Due from Officers and Employees	1 03 05 020 - 00	5,404,968.37	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	
Office Supplies Inventory	1 04 04 010 - 00	67,305,816.52	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	244,877,351.10	. =
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	_
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	_
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	_
Land	1 06 01 010 - 00	721,482.80	
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 010 - 00	207,411,904.97	35 700 403
Other Structures	1 06 04 011 - 00	12 144 070 00	35,799,182.
Other Structures Accumulated Depreciation - Other Structures		13,144,970.92	405.5:-
,	1 06 04 991 - 00		106,815.
Office Equipment	1 06 05 020 - 00	67,979,870.14	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.
Information and Communication Technology Equipment	1 06 05 030 - 00	419,144,556.97	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	=	98,302,634.
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,509,142.04	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	_
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	_,
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00		12,349,302.
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	12,545,502.
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	300,332.00	241,735.
Motor Vehicles	1 06 06 010 - 00	22 502 244 04	241,733.
Accumulated Depreciation - Motor Vehicles	1 06 06 010 - 00	22,593,244.04	11 074 250
Furniture and Fixtures		07.000.220.02	11,874,259.
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010 - 00	97,080,220.83	
	1 06 07 011 - 00		13,200,279.
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	-
Advances for Operating Expenses	1 99 01 010 - 00	1,363,246.51	7=
Advances for Payroll	1 99 01 020 - 00	50,430.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,856,477.01	1-
Advances to Contractors	1 99 02 010 - 00	40,669,898.69	-
Prepaid Insurance	1 99 02 050 - 00	21,198.19	
Other Prepayments	1 99 02 990 - 00	51,787.50	,-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	j -
Other Assets	1 99 99 990 - 00	1,697,417,204.75	1-
Accounts Payable	2 01 01 010 - 00	-	1,854,986,136.
Awards and Rewards Payable	2 01 01 080 - 00	_	1,142,309,429.
Due to BIR	2 02 01 010 - 00	-	59,943,969.
Due to GSIS	2 02 01 020 - 00		14,553,253.
Due to Pag-IBIG	2 02 01 030 - 00		(2,721,449.
Due to PhilHealth	2 02 01 040 - 00	_	4,081,901.
Due to NGAs	2 02 01 050 - 00	-	3,934,025.
Due to GOCCs	2 02 01 050 - 00		
Due to LGUs	2 02 01 000 - 00	- 1	(1,212,121.
Due to Central Office	0 00 0 0 0 00		291.
	2 03 01 010 - 00		22,016,838.
Oue to Operating Units	2 03 01 040 - 00	-	12,157,279
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,026,836,382.
Suaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.
Other Payables-Tax Refunds Payable	2 99 99 990 - 00		1,349,411,345.
ccumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,379,551,826
Other Business Income-AF	4 02 02 990 - 00		7,292,866
to the designation of the design			

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	130,098,311.40	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	75,450.00	
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	13,068,742.87	-
Representation Allowance (RA)	5 01 02 020 - 00	923,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	893,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	30,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	123,570.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	7,500.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	750.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	7,596,263.73	
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	322,800.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	722,081.72	_
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	315,670.16	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	4,599,790.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	29,642,640.31	-
Traveling Expenses-Local	5 02 01 010 - 00	624,843.60	-
Traveling Expenses-Foreign	5 02 01 020 - 00	13,000.00	-
Office Supplies Expenses	5 02 03 010 - 00	6,994,353.47	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	177,977.94	_
Water Expenses	5 02 04 010 - 00	2,151,586.90	-
Electricity Expenses	5 02 04 020 - 00	5,542,812.59	_
Postage and Courier Services	5 02 05 010 - 00	266,079.00	_
Telephone Expenses-Mobile	5 02 05 020 - 01	135,000.00	_
Telephone Expenses-Landline	5 02 05 020 - 02	1,286,352.67	_
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	524,137.70	_
Auditing Services	5 02 11 020 - 00	1,500.00	_
Other Professional Services	5 02 11 990 - 00	2,669,204.23	
Janitorial Services	5 02 12 020 - 00	2,838,244.00	_
Other General Services-Crewing/Manning	5 02 12 990 - 00	341,500.00	_
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	53,956.00	_
Repairs and Maintenance-Machinery	5 02 13 050 - 01	200,000.00	_
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	67,000.00	
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	60,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	5,000.00	_
Fidelity Bond Premiums	5 02 15 020 - 00	431,768.75	Ī.,
Advertising Expenses	5 02 99 010 - 00	471,374.74	-
Transportation and Delivery Expenses	5 02 99 040 - 00	13,052.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	193,483.57	1.00
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	3,000.00	1.5
Cost of Sales	5 04 02 010 - 00	2,824,536.88	
TOTAL		9,491,538,383.13	9,491,538,383.13





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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of March 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant

Accounting Division Financial Management Office

COA – Resident Auditor
COA-Government Accountancy Sector (GAS)
Dept. of Budget and Management
File



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of March 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,762,656.73	-
Petty Cash	1 01 01 020 - 00	268,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,038,213,611.07	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	11,353,386.00	
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,621,398,977.04	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	46,594,390.13	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	17,319,324.06	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	157,953,755.34	-
Due from Central Office	1 03 04 010 - 00	187,305,022.11	-
Due from Operating Units	1 03 04 040 - 00	198,553,883.78	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,837,264,001.82	-
Due from Officers and Employees	1 03 05 020 - 00	5,404,968.37	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	67,391,587.76	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	245,465,976.06	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.
Office Equipment	1 06 05 020 - 00	68,029,760.14	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.
Information and Communication Technology Equipment	1 06 05 030 - 00	419,144,556.97	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,593,928.44	n=
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.
Medical Equipment	1 06 05 110 - 00	3,725.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.
Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279
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	-
Advances for Operating Expenses	1 99 01 010 - 00	1,363,246.51	
Advances for Payroll	1 99 01 020 - 00	50,430.00	
Advances to Officers and Employees	1 99 01 040 - 00	17,618,726.61	
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	
Prepaid Insurance	1 99 02 050 - 00	25,292.90	
Other Prepayments	1 99 02 990 - 00	51,787.50	
Guaranty Deposits	1 99 03 020 - 00	994,300.00	
Other Assets	1 99 99 990 - 00	1,652,327,772.75	
Accounts Payable	2 01 01 010 - 00	-	1,758,114,633
Awards and Rewards Payable	2 01 01 080 - 00	_	1,142,461,184
Due to BIR	2 02 01 010 - 00	_	63,548,050
oue to GSIS	2 02 01 020 - 00		12,082,707
Due to Pag-IBIG	2 02 01 020 - 00	-	
Due to PhilHealth	2 02 01 030 - 00		(3,791,840 3,759,428
Due to NGAs	2 02 01 050 - 00		
oue to GOCCs	2 02 01 050 - 00		3,934,025 (1,339,519
oue to LGUs	2 02 01 060 - 00	-	(1,339,519
oue to Central Office	The second of th		291 40 970 117
Due to Operating Units	2 03 01 010 - 00	-	40,970,117
rust Liabilities-Cash Bond	2 03 01 040 - 00	-	62,672,389
	2 04 01 010 - 00	-	2,054,968,207
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,470,693,923
accumulated Surplus/(Deficits)	3 01 01 010 - 00	=	2,255,600,409
Other Business Income-AF	4 02 02 990 - 00	-	11,463,116
Subsidy from National Government	4 03 01 010 - 00	_	528,259,636

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	224,988,050.00	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	123,120.00	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	22,687,334.89	-
Representation Allowance (RA)	5 01 02 020 - 00	1,587,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	1,552,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	30,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	212,690.00	
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	10,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,500.00	:-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	19,047,384.52	_
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	812,833.57	
PhilHealth Contributions-Civilian	5 01 03 030 - 01	1,834,481.45	_
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	799,611.31	_
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,415,107.74	_
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	38,721,029.33	_
Traveling Expenses-Local	5 02 01 010 - 00	1,671,710.16	_
Traveling Expenses-Foreign	5 02 01 020 - 00	108,523.25	_
Training Expenses	5 02 02 010 - 00	240,246.00	_
Office Supplies Expenses	5 02 03 010 - 00	10,517,158.61	
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	_
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,163,363.06	
Water Expenses	5 02 04 010 - 00	5,278,782.89	
Electricity Expenses	5 02 04 020 - 00	14,730,502.84	
Postage and Courier Services	5 02 05 010 - 00	531,679.00	_
Telephone Expenses-Mobile	5 02 05 020 - 01	326,492.00	
Telephone Expenses-Landline	5 02 05 020 - 02	4,677,441.98	
Internet Subscription Expenses	5 02 05 030 - 00	873,089.35	
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,103,177.65	
Auditing Services	5 02 10 030 - 00	3,450.00	
Other Professional Services	5 02 11 020 00	7,291,616.94	-
Janitorial Services	5 02 12 020 - 00	6,240,306.06	= 1
Other General Services-Crewing/Manning	5 02 12 990 - 00	767,356.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	103,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	687,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	248,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 050 - 02	100,000.00	-
Taxes, Duties and Licenses	5 02 15 060 - 01	5,000.00	-
Fidelity Bond Premiums	5 02 15 010 - 01	B16000000000000000000000000000000000000	-
Advertising Expenses	5 02 13 020 - 00	657,893.75	-
Printing and Publication Expenses		1,252,149.88	-
Transportation and Delivery Expenses	5 02 99 020 - 00	3,732,450.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 040 - 00	27,052.00	•
Rent/Lease Expenses-Rents-Buildings and Structures Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 01	779,228.23	•
	5 02 99 050 - 04	59,596.83	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	8,899.00	-
Cost of Sales	5 04 02 010 - 00	4,533,651.92	
TOTAL		9,675,091,453.18	9,675,091,453.18





1 5 JUN 2015

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of April 30, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant

Accounting Division Financial Management Office



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of April 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,663,683.63	-
Petty Cash	1 01 01 020 - 00	428,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,033,431,896.82	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	21,787,386.00	-1
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,626,304,480.36	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	15,995,374.90	•
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	1,505,743.67	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	_
Due from National Government Agencies Due from Central Office	1 03 03 010 - 00 1 03 04 010 - 00	220,723,082.44	-
	1 03 04 010 - 00	180,351,110.52 169,406,149.45	-
Due from Operating Units Receivables - Disallowances/Charges	1 03 04 040 - 00	1,837,264,001.82	
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,283,005.36	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	242,221,277.46	_
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	_
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00		106,815.36
Office Equipment	1 06 05 020 - 00	68,031,540.14	
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00		36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,234,706.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,593,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
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	34,197,446.33	u u
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		241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures Assumulated Degraphing - Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	12 200 270 20
Accumulated Depreciation - Furniture and Fixtures Books	1 06 07 011 - 00	2 616 020 25	13,200,279.20
Construction in Progress-Buildings and Other Structures	1 06 07 020 - 00	2,616,830.35	-
Other Property, Plant and Equipment	1 06 10 030 - 00 1 06 99 990 - 00	636,243,647.72	-
Advances for Operating Expenses	1 99 01 010 - 00	78,950.00 1,358,819.91	-
Advances for Payroll	1 99 01 010 - 00	376,933.85	-
Advances to Officers and Employees	1 99 01 020 - 00	17,927,115.92	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	22,244.47	_
Other Prepayments	1 99 02 990 - 00	51,787.50	_
Guaranty Deposits	1 99 03 020 - 00	994,300.00	_
Other Assets	1 99 99 990 - 00	1,589,897,327.62	_
Accounts Payable	2 01 01 010 - 00	-	1,689,155,566.84
Awards and Rewards Payable	2 01 01 080 - 00	_	1,147,198,976.16
Due to BIR	2 02 01 010 - 00	-	67,119,663.35
Due to GSIS	2 02 01 020 - 00	-	8,422,450.95
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,591,547.58
Due to PhilHealth	2 02 01 040 - 00		3,537,958.72
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,381,938.5
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	39,841,858.04
Due to Operating Units	2 03 01 040 - 00	-	50,652,557.90
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,056,467,358.9
Guaranty/Security Deposits Payable	2 04 01 040 - 00		25,677,391.83
Other Deferred Credits	2 05 01 990 - 00		35,956,926.30
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,470,344,680.74
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,239,240,017.03
Other Business Income-AF	4 02 02 990 - 00	-	19,262,001.0
	4 03 01 010 - 00		662,836,323.0

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	278,927,523.77	
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	187,790.00	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	28,161,416.98	-
Representation Allowance (RA)	5 01 02 020 - 00	2,199,500.00	_
Transportation Allowance (TA)	5 01 02 030 - 01	2,109,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	10,955,090.00	· /
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	290,560.00	<u>.</u>
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	15,000.00	
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,250.00	
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	140,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	25,379,363.50	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,083,733.57	_
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,432,570.52	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,067,879.07	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	42,970,772.23	_
Traveling Expenses-Local	5 02 01 010 - 00	2,556,573.30	
Traveling Expenses-Foreign	5 02 01 020 - 00	2,096,150.97	
Training Expenses	5 02 02 010 - 00	371,529.34	
Office Supplies Expenses	5 02 03 010 - 00	14,327,246.47	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	
Fuel, Oil and Lubricants Expenses	5 02 03 020 - 00	1,766,701.56	-
Water Expenses	5 02 04 010 - 00	8,280,933.14	-
Electricity Expenses	5 02 04 020 - 00	22,839,455.59	•
Postage and Courier Services	5 02 05 010 - 00	The state of the s	-
Telephone Expenses-Mobile	5 02 05 020 - 01	686,379.00	_
Telephone Expenses-Landline	5 02 05 020 - 02	837,102.18	-
Internet Subscription Expenses	5 02 05 030 - 00	6,406,969.55	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,144,100.15	-
Auditing Services		1,388,243.55	-
Other Professional Services	5 02 11 020 - 00	5,400.00	-
Janitorial Services	5 02 11 990 - 00	11,160,366.09	
Other General Services-Crewing/Manning	5 02 12 020 - 00	10,452,742.88	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 12 990 - 00	1,118,296.00	
Repairs and Maintenance-Machinery	5 02 13 040 - 01	183,956.00	
	5 02 13 050 - 01	707,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	646,789.61	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	115,000.00	, -
Taxes, Duties and Licenses	5 02 15 010 - 01	19,100.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	832,893.75	-
Advertising Expenses	5 02 99 010 - 00	1,371,413.88	-
Printing and Publication Expenses	5 02 99 020 - 00	5,532,810.00	- 1
Transportation and Delivery Expenses	5 02 99 040 - 00	53,052.00	=
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,481,132.25	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	59,596.83	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	17,710.00	=
Cost of Sales	5 04 02 010 - 00	7,606,628.81	
TOTAL		9,723,734,936.66	9,723,734,936.66

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of May 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of May 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,402,282.85	-
Petty Cash	1 01 01 020 - 00	508,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,030,667,020.89	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	26,826,036.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,629,052,349.08	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	74,584,042.94	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	6,602,446.38	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	224,085,149.94	-
Due from Central Office	1 03 04 010 - 00	183,935,621.22	-
Due from Operating Units	1 03 04 040 - 00	185,948,601.30	s <u>-</u> s
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,392,810.43	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	241,211,774.25	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	_
Land	1 06 01 010 - 00	721,482.80	_
Buildings	1 06 04 010 - 00	207,411,904.97	_
Accumulated Depreciation - Buildings	1 06 04 010 - 00		35,799,182.7
Other Structures	1 06 04 011 - 00	- 13,144,970.92	33,133,102.
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	13,144,970.92	100 015 1
			106,815.3
Office Equipment Accumulated Depreciation - Office Equipment	1 06 05 020 - 00 1 06 05 021 - 00	68,076,649.89	20 227 200
	The second second second in the second	420 224 705 40	36,337,386.0
Information and Communication Technology Equipment	1 06 05 030 - 00	420,234,706.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00		98,302,634.4
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00		677,172.4
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.9
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.7
Medical Equipment	1 06 05 110 - 00	3,725.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.2
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.9
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.4
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.5
Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.2
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	_
Advances for Operating Expenses	1 99 01 010 - 00	1,476,265.70	-
Advances for Payroll	1 99 01 020 - 00	410,263.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,670,369.76	_
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	_
Prepaid Insurance	1 99 02 050 - 00	26,197.36	_
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 02 990 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,589,897,327.62	-
Accounts Payable		1,389,897,327.62	4 500 202 204
	2 01 01 010 - 00	-	1,689,292,304.
Awards and Rewards Payable	2 01 01 080 - 00	-	1,148,254,655.
Due to BIR	2 02 01 010 - 00	-	69,956,359.
Due to GSIS	2 02 01 020 - 00	-	9,438,124.
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,834,746.
Due to PhilHealth	2 02 01 040 - 00	-	3,437,082.
Due to NGAs	2 02 01 050 - 00	-	3,934,025.
Due to GOCCs	2 02 01 060 - 00	-	(1,472,565.
Due to LGUs	2 02 01 070 - 00	-	291.
Due to Central Office	2 03 01 010 - 00		52,309,723.
Due to Operating Units	2 03 01 040 - 00	-	85,950,467.
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,063,472,140
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,437,102,961.
	3 01 01 010 - 00	-	7.777 595 687
Accumulated Surplus/(Deficits) Other Business Income-AF	3 01 01 010 - 00 4 02 02 990 - 00	- 1	2,277,595,682 24,176,431

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	354,548,964.26	
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	269,095.40	- 1
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	35,781,689.66	-
Representation Allowance (RA)	5 01 02 020 - 00	3,637,375.00	
Transportation Allowance (TA)	5 01 02 030 - 01	3,532,375.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	15,980,090.00	- 1
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	375,790.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	20,000.00	
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	3,000.00	- 1
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	206,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	-
Bonus-Civilian	5 01 02 140 - 01	31,690,334.00	
Cash Gift-Civilian	5 01 02 150 - 01	8,025,000.00	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	34,294,594.31	
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,464,733.57	_
PhilHealth Contributions-Civilian	5 01 03 030 - 01	3,277,794.71	* <u>-</u>
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,443,234.29	_
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	54,148,677.80	
Traveling Expenses-Local	5 02 01 010 - 00	3,363,888.64	
	5 02 01 020 - 00	2,716,626.43	
Traveling Expenses-Foreign	5 02 02 010 - 00	672,369.34	
Training Expenses	5 02 03 010 - 00	17,042,790.53	
Office Supplies Expenses	5 02 03 020 - 00		
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Medical, Dental and Laboratory Supplies Expenses		76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,037,214.07	
Water Expenses	5 02 04 010 - 00	11,861,285.22	. •
Electricity Expenses	5 02 04 020 - 00	28,491,843.45	-
Postage and Courier Services	5 02 05 010 - 00	1,030,134.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	976,277.18	-
Telephone Expenses-Landline	5 02 05 020 - 02	7,933,333.66	-
Internet Subscription Expenses	5 02 05 030 - 00	2,483,733.50	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,655,339.34	-
Auditing Services	5 02 11 020 - 00	5,400.00	-
Other Professional Services	5 02 11 990 - 00	15,511,491.36	-
Janitorial Services	5 02 12 020 - 00	12,022,877.43	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,129,019.25	=
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	258,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	842,652.80	
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,051,175.86	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	196,000.00	
Taxes, Duties and Licenses	5 02 15 010 - 01	41,578.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	986,546.24	-
Insurance Expenses	5 02 15 030 - 00	6,412.06	
Advertising Expenses	5 02 99 010 - 00	1,386,029.88	-
Printing and Publication Expenses	5 02 99 020 - 00	8,805,000.00	
Transportation and Delivery Expenses	5 02 99 040 - 00	68,839.50	
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,708,101.89	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	449,185.77	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	109,145.00	-
Cost of Sales	5 04 02 010 - 00	9,482,644.17	-
TOTAL		10,004,182,394.63	10,004,182,394.63



CHA-BOT CHEAD OFF H. 45.

THE THE P. 45.

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

est Think

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of June 30, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA
Chief Accountant

Accounting Division Financial Management Office

COA – Resident Auditor
COA-Government Accountancy Sector (GAS)
Dept. of Budget and Management
File



TRIAL BALANCE
Regular Agency Books (RA) - Fund 101
As of June 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	12,455,965.32	
Petty Cash	1 01 01 020 - 00	538,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,104,540,954.94	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	44,964,386.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,631,061,433.08	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	50,422,875.79	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	9,288,185.86	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	
Due from National Government Agencies	1 03 03 010 - 00	764,368,287.32	-
Due from Central Office	1 03 04 010 - 00	185,557,991.50	-
Due from Operating Units	1 03 04 040 - 00	221,630,958.52	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	•
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	.=
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,825,973.05	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	239,332,659.95	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	/-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.7
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00		106,815.3
Office Equipment	1 06 05 020 - 00	68,123,539.89	100,010.0
Accumulated Depreciation - Office Equipment	1 06 05 020 00	-	36,337,386.0
Information and Communication Technology Equipment	1 06 05 030 - 00	420,289,256.10	30,337,380.0
1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 × 1 ×	1 06 05 030 - 00	420,269,230.10	00 202 624 4
Accumulated Depreciation - Information and Communication Technology Equipment		- - 041 400 05	98,302,634.4
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.4
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-1	741,944.9
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.7
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00		2,123.2
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.9
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.4
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00		11,874,259.5
Furniture and Fixtures	1 06 07 010 - 00	97,150,793.83	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.2
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	
	1 99 01 010 - 00	1,292,794.75	-
Advances for Operating Expenses	2 22.7 cm are 2 cm ar		
Advances for Payroll	1 99 01 020 - 00	446,383.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,774,915.76	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	28,732.90	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,045,989,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,146,216,705.2
Awards and Rewards Payable	2 01 01 080 - 00	2 -	1,153,323,255.
Due to BIR	2 02 01 010 - 00	-	72,519,007.
Due to GSIS	2 02 01 020 - 00	-	3,711,771.8
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,650,301.
Due to PhilHealth	2 02 01 040 - 00	-	3,243,636.
Due to NGAs	2 02 01 050 - 00	-	3,934,025.
Due to GOCCs	2 02 01 060 - 00		(1,731,296.
Due to LGUs	2 02 01 070 - 00	-	291.
Due to Central Office	2 03 01 010 - 00	-	78,195,304.
	2 03 01 040 - 00		
Due to Operating Units	and as a post of the part of the contract		117,345,887.
Trust Liabilities-Cash Bond	2 04 01 010 - 00		2,110,497,480.
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	6,847,951.
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,179,070,156.
	3 01 01 010 - 00	- 1	2,536,059,557.
Accumulated Surplus/(Deficits)	3 01 01 010 00		
Accumulated Surplus/(Deficits) Other Business Income-AF	4 02 02 990 - 00	-	40,173,526.

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	440,937,527.40	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	316,765.40	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	44,428,181.25	
Representation Allowance (RA)	5 01 02 020 - 00	4,369,875.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,264,875.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,035,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,089,371.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	25,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	3,750.00	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	266,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,777,902.62	-
Cash Gift-Civilian	5 01 02 150 - 01	8,040,000.00	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	42,274,552.31	_
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,802,933.57	_
PhilHealth Contributions-Civilian	5 01 03 030 - 01	4,039,135.51	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,779,503.86	_
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	74,424,174.61	
Traveling Expenses-Local	5 02 01 010 - 00	4,280,080.56	
Traveling Expenses-Foreign	5 02 01 020 - 00	3,437,495.89	
Training Expenses	5 02 02 010 - 00	766,897.66	-
Office Supplies Expenses	5 02 03 010 - 00	18,637,061.41	-
Accountable Forms Expenses	5 02 03 020 - 00	9,014,140.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 020 - 00		
	and the control of th	76,550.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,560,535.07	-
Water Expenses	5 02 04 010 - 00	12,317,844.22	-
Electricity Expenses	5 02 04 020 - 00	39,461,279.77	-
Postage and Courier Services	5 02 05 010 - 00	1,339,278.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,202,452.18	•
Telephone Expenses-Landline	5 02 05 020 - 02	8,831,243.66	-
Internet Subscription Expenses	5 02 05 030 - 00	3,596,036.20	- ,
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,883,493.70	-
Auditing Services	5 02 11 020 - 00	5,400.00	-
Other Professional Services	5 02 11 990 - 00	19,231,378.99	-
Janitorial Services	5 02 12 020 - 00	14,444,630.48	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,544,042.50	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	441,137.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	842,652.80	
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,223,401.61	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	246,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	41,578.12	
Fidelity Bond Premiums	5 02 15 020 - 00	1,115,674.99	-
Insurance Expenses	5 02 15 030 - 00	8,947.60	-
Advertising Expenses	5 02 99 010 - 00	1,446,075.94	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	90,855.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,965,554.39	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,108,926.79	_
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	
Subscription Expenses	5 02 99 070 - 00	117,025.00	_
Cost of Sales	5 04 02 010 - 00	15,640,609.52	
TOTAL	, , , , , , , , , , , , , , , , , , , ,	10,283,483,153.93	10,283,483,153.93



CIA-BOE (HEAD OFFICE)

THE TIME THAT

June 01, 2015

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of July 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office



TRIAL BALANCE
Regular Agency Books (RA) - Fund 101
As of July 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,961,547.32	
Petty Cash	1 01 01 020 - 00	543,523.97	
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,094,107,840.34	
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	51,724,736.00	
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,643,594,249.78	
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	77,787,877.61	
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	14,243,412.72	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	1
Due from National Government Agencies	1 03 03 010 - 00	788,929,105.48	
Due from Central Office	1 03 04 010 - 00	180,420,351.82	
Due from Operating Units	1 03 04 040 - 00	201,231,327.29	
eceivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	
Due from Officers and Employees	1 03 05 020 - 00	5,396,947.55	
Other Receivables	1 03 05 990 - 00	22,308,275.63	
Office Supplies Inventory	1 04 04 010 - 00	68,929,410.89	
ccountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	241,946,931.10	
rugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	
ledical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	
TO THE PARTY OF THE STATE OF TH	STORE CAR ALL STEELS STORE AND STORES	0.0000000000000000000000000000000000000	
ther Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	
and	1 06 01 010 - 00	721,482.80	
uildings	1 06 04 010 - 00	207,411,904.97	
ccumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182
ther Structures	1 06 04 990 - 00	13,144,970.92	
ccumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815
ffice Equipment	1 06 05 020 - 00	68,113,551.01	
ccumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386
nformation and Communication Technology Equipment	1 06 05 030 - 00	420,294,056.10	
ccumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634
ommunication Equipment	1 06 05 070 - 00	6,941,480.95	
ccumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172
isaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	
ccumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,94
lilitary, Police and Security Equipment	1 06 05 100 - 00	853,575.21	
ccumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538
ledical Equipment	1 06 05 110 - 00	3,725.00	.27,000
ccumulated Depreciation - Medical Equipment	1 06 05 111 - 00	3,723.00	2,123
echnical and Scientific Equipment	1 06 05 111 - 00	34,197,446.33	2,12.
ccumulated Depreciation - Technical and Scientific Equipment	1 06 05 140 - 00	34,137,440.33	12 240 20
	1 06 05 141 - 00	FCC 2F2 00	12,349,302
ther Machinery and Equipment	Note throat states where the state of	566,352.00	244 72
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735
1otor Vehicles	1 06 06 010 - 00	22,593,244.04	
ccumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259
urniture and Fixtures	1 06 07 010 - 00	97,150,793.83	
ccumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279
ooks	1 06 07 020 - 00	2,616,830.35	
onstruction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	
ther Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	
dvances for Operating Expenses	1 99 01 010 - 00	1,311,294.75	
dvances for Payroll	1 99 01 020 - 00	446,383.85	
dvances to Officers and Employees	1 99 01 040 - 00	17,786,908.76	
dvances to Contractors	1 99 02 010 - 00	30,648,627.96	
repaid Insurance	1 99 02 050 - 00	31,653.16	
ther Prepayments	1 99 02 990 - 00	51,787.50	
uaranty Deposits	1 99 03 020 - 00	994,300.00	
ther Assets	1 99 99 990 - 00	1,024,589,161.62	
ccounts Payable	2 01 01 010 - 00	1,024,383,101.02	1,091,584,67
wards and Rewards Payable	1	· .	
1	2 01 01 080 - 00	-	1,156,921,52
ue to BIR	2 02 01 010 - 00		74,729,82
ue to GSIS	2 02 01 020 - 00	-	6,034,11
ue to Pag-IBIG	2 02 01 030 - 00	-	(5,137,699
ue to PhilHealth	2 02 01 040 - 00	-	3,472,612
ue to NGAs	2 02 01 050 - 00	-	3,934,02
ue to GOCCs	2 02 01 060 - 00	-	(1,542,22
ue to LGUs	2 02 01 070 - 00	-	29:
ue to Central Office	2 03 01 010 - 00	-	57,741,80
ue to Operating Units	2 03 01 040 - 00	-	104,076,32
	2 04 01 010 - 00	-	2,133,803,619
rust Liabilities-Cash Bond	2 04 01 040 - 00		9,539,88
	2 04 01 040 - 00 1		
rust Liabilities-Cash Bond uaranty/Security Deposits Payable ther Deferred Credits		- 1	35,956 92
uaranty/Security Deposits Payable ther Deferred Credits	2 05 01 990 - 00		
uaranty/Security Deposits Payable ther Deferred Credits ther Payables-Tax Refunds Payable	2 05 01 990 - 00 2 99 99 990 - 00	-	35,956,920 1,063,531,873 2,654,959,800
	2 05 01 990 - 00		

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	483,112,347.52	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	369,735.80	•
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	48,715,084.48	-
Representation Allowance (RA)	5 01 02 020 - 00	5,180,852.28	¥1
Transportation Allowance (TA)	5 01 02 030 - 01	5,060,852.27	
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,055,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,173,851.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	29,550.00	-5 -
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	,
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	4,370.47	
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	266,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,794,101.12	
Cash Gift-Civilian	5 01 02 150 - 01	8,042,500.00	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	49,968,607.04	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,127,533.57	
PhilHealth Contributions-Civilian	5 01 03 030 - 01	4,754,916.07	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,097,735.08	_
Retirement Gratuity-Civilian	5 01 04 020 - 01	6,444,887.69	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	90,559,128.17	
Traveling Expenses-Local	5 02 01 010 - 00	5,089,666.55	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,777,630.37	-
Training Expenses	5 02 02 010 - 00	1,017,397.65	_
Office Supplies Expenses	5 02 03 010 - 00	20,344,910.91	_
Accountable Forms Expenses	5 02 03 020 - 00	12,327,416.00	_
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	_
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	4,292,561.45	
Water Expenses	5 02 04 010 - 00	14,816,134.11	
Electricity Expenses	5 02 04 020 - 00	42,909,110.38	_
Postage and Courier Services	5 02 05 010 - 00	1,673,350.00	_
Telephone Expenses-Mobile	5 02 05 020 - 01	1,343,877.18	
Telephone Expenses-Landline	5 02 05 020 - 02	10,399,998.48	_
Internet Subscription Expenses	5 02 05 030 - 00	4,107,756.20	_
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,184,352.26	
Auditing Services	5 02 10 030 00	7,050.00	
Other Professional Services	5 02 11 020 - 00	23,565,818.59	_
Janitorial Services	5 02 12 020 - 00	17,654,209.77	_
Security Services	5 02 12 030 - 00	103,058.18	
Other General Services-Crewing/Manning	5 02 12 030 00	1,554,765.75	
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	476,137.00	
Repairs and Maintenance-Machinery	5 02 13 050 - 01	857,652.80	_
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,488,380.40	
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	266,000.00	
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	
Fidelity Bond Premiums	5 02 15 020 - 00	1,306,279.49	-
Insurance Expenses	5 02 15 030 - 00	1,300,279.49	-
Advertising Expenses	5 02 99 010 - 00	1,572,560.06	
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	112,545.50	
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,085,045.96	
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,359,384.93	
Membership Dues and Contributions to Organizations	5 02 99 060 - 00		
Subscription Expenses	5 02 99 060 - 00	1,000.00 145,133.88	-
Cost of Sales	5 04 02 010 - 00	18,289,762.37	
TOTAL	3 04 02 010 - 00	10,395,252,776.45	10,395,252,776.45
TOTAL		10,333,232,770.43	10,333,232,776.45





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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of August 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of August 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	7,854,437.36	-
Petty Cash	1 01 01 020 - 00	543,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,137,561,544.79	-
Cash in Bank - Local Currency, Savings Accounts- LBP Cash - Treasury/Agency Deposit, Regular	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Trust	1 01 04 010 - 00	58,647,891.00	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 030 - 00 1 01 04 040 - 00	1,647,871,811.19 134,596,197.56	-
Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Special Account	1 01 04 040 - 00	14,076,874.97	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	_
Due from National Government Agencies	1 03 03 010 - 00	768,112,740.44	_
Due from Central Office	1 03 04 010 - 00	184,832,985.20	-
Due from Operating Units	1 03 04 040 - 00	214,522,444.19	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	243,941,749.49	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	=
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	*
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures Office Equipment	1 06 04 991 - 00	-	106,815.36
Accumulated Depreciation - Office Equipment	1 06 05 020 - 00	68,113,551.01	-
Information and Communication Technology Equipment	1 06 05 021 - 00 1 06 05 030 - 00	420 226 401 10	36,337,386.01
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 030 - 00	420,336,491.10	- 00 202 624 45
Communication Equipment	1 06 05 031 - 00	- 6,941,480.95	98,302,634.45
Accumulated Depreciation - Communication Equipment	1 06 05 070 - 00	0,941,460.95	- 677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	077,172.48
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	741,544.55
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	34,197,446.33	-
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	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	40,847,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,150,793.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	
Construction in Progress-Buildings and Other Structures Other Property, Plant and Equipment	1 06 10 030 - 00	636,243,647.72	-
Advances for Operating Expenses	1 06 99 990 - 00	78,950.00	-
Advances for Payroll	1 99 01 010 - 00	1,985,001.86	-
Advances to Officers and Employees	1 99 01 020 - 00 1 99 01 040 - 00	475,813.85	-
Advances to Onicers and Employees Advances to Contractors	1 99 01 040 - 00	17,832,695.76 30,648,627.96	-
Prepaid Insurance	1 99 02 010 - 00	55,102.83	
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,024,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,092,190,212.07
Awards and Rewards Payable	2 01 01 080 - 00	3	1,161,309,287.03
Due to BIR	2 02 01 010 - 00	-	76,279,006.76
Due to GSIS	2 02 01 020 - 00	-	4,119,022.30
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,615,111.40)
Due to PhilHealth	2 02 01 040 - 00	-	3,365,837.11
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,658,168.51)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	73,896,446.14
Due to Operating Units	2 03 01 040 - 00	-	123,375,543.64
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,179,062,491.33
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	9,539,887.59
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,075,248,588.38
Accumulated Surplus/(Deficits) Other Business Income-AF	3 01 01 010 - 00	-	2,636,707,518.50
	4 02 02 990 - 00	-	53,908,596.00
Subsidy from National Government	4 03 01 010 - 00	-	1,920,257,428.58

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	544,583,724.26	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	518,052.13	2 1 4 -
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	53,954,636.86	
Representation Allowance (RA)	5 01 02 020 - 00	5,861,375.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	6,496,375.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,065,090.00	
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,645,091.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	34,800.00	,
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	5,086.37	
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	718,000.00	N 22
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,823,409.12	
Cash Gift-Civilian	5 01 02 150 - 01	8,050,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	57,237,659.26	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,437,602.38	
PhilHealth Contributions-Civilian	5 01 03 030 - 01	5,434,720.84	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,403,346.74	
Retirement Gratuity-Civilian	5 01 04 020 - 01	7,638,870.16	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	103,503,251.84	-
Other Personnel Benefits-Others	5 01 04 990 - 99	21,907.23	-
Traveling Expenses-Local	5 02 01 010 - 00	5,956,107.55	-
Traveling Expenses-Foreign Training Expenses	5 02 01 020 - 00	3,966,037.16	-
	5 02 02 010 - 00	1,065,032.65	-
Office Supplies Expenses	5 02 03 010 - 00	22,536,783.79	-
Accountable Forms Expenses Medical, Dental and Laboratory Supplies Expenses	5 02 03 020 - 00	16,316,697.00	- 1
Fuel, Oil and Lubricants Expenses	5 02 03 080 - 00	76,550.00	-
Water Expenses	5 02 03 090 - 00	4,914,863.74	-
Electricity Expenses	5 02 04 010 - 00	18,766,949.61	
Postage and Courier Services	5 02 04 020 - 00	48,313,814.39	
Telephone Expenses-Mobile	5 02 05 010 - 00	1,801,834.00	
Telephone Expenses-Landline	5 02 05 020 - 01 5 02 05 020 - 02	1,575,529.45	-
Internet Subscription Expenses	5 02 05 030 - 00	12,147,365.50	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	4,456,349.55	-
Auditing Services	5 02 11 020 - 00	2,532,972.66	-
Other Professional Services	5 02 11 020 - 00	7,050.00	-
Janitorial Services	5 02 12 020 - 00	27,984,578.75 18,858,264.63	-
Security Services	5 02 12 020 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 030 - 00	1,894,033.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	687,837.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,102,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,674,337.15	
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	286,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,519,049.24	
Insurance Expenses	5 02 15 030 - 00	11,867.86	11 2 - 1
Advertising Expenses	5 02 99 010 - 00	1,572,560.06	
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	
Transportation and Delivery Expenses	5 02 99 040 - 00	148,042.50	_
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,387,807.88	
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,273,923.69	
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	
Subscription Expenses	5 02 99 070 - 00	291,564.58	
Cost of Sales	5 04 02 010 - 00	20,922,560.58	
TOTAL	30	10,651,938,203.75	10,651,938,203.75





1 5 JUN 2015

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of September 30, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office

COA – Resident Auditor
COA-Government Accountancy Sector (GAS)
Dept. of Budget and Management
File



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of September 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,697,455.32	-
Petty Cash	1 01 01 020 - 00	573,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,217,057,036.55	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	65,443,601.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,729,970,744.25	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	34,931,249.58	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	3,801,472.19	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	853,066,258.74	-
Due from Central Office	1 03 04 010 - 00	186,540,348.19	-
Due from Operating Units	1 03 04 040 - 00	244,371,618.08	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	249,543,448.31	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00		106,815.36
Office Equipment	1 06 05 020 - 00	68,116,541.01	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,303,015.10	=
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	3
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
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	34,197,446.33	.=
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		241,735.42
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	=
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,164,856.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
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	
Advances for Operating Expenses	1 99 01 010 - 00	2,074,301.86	-
Advances for Payroll	1 99 01 020 - 00	519,513.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	98,200.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,884,862.23	-
Advances to Contractors	1 99 02 010 - 00	30,165,365.94	
Prepaid Insurance	1 99 02 050 - 00	66,750.82	
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	_
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	987,017,166.11
Awards and Rewards Payable	2 01 01 080 - 00		1,243,489,541.09
Due to BIR	2 02 01 010 - 00	-	73,146,228.06
Due to GSIS	2 02 01 020 - 00	=	2,802,971.84
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,878,880.46)
Due to PhilHealth	2 02 01 040 - 00		3,325,262.11
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	_	(1,745,789.46)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	105,144,157.61
Due to Operating Units	2 03 01 040 - 00	-	138,014,362.70
Trust Liabilities-Cash Bond	2 04 01 010 - 00		2,117,605,672.00
Guaranty/Security Deposits Payable	2 04 01 040 - 00		9,862,062.27
The second secon	I ASSESS AND DO AND AND ADDRESS OF THE PARTY		35,956,926.36
Other Deferred Credits	2 05 01 990 - nn I		
Other Deferred Credits Other Payables-Tax Refunds Payable	2 05 01 990 - 00 2 99 99 990 - 00	- 1	to enable at the state of the second second
1 3 WO A WAS BUILD AND ADDRESS.	2 05 01 990 - 00 2 99 99 990 - 00 3 01 01 010 - 00	-	1,064,716,676.84 2,639,709,458.53

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,094,183,657.02
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	627,407,115.79	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	617,262.13	_
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	62,064,650.19	-
Representation Allowance (RA)	5 01 02 020 - 00	6,771,125.00	_
Transportation Allowance (TA)	5 01 02 030 - 01	7,401,125.00	_
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	.50
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,723,541.00	
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	39,550.00	
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	_
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	5,734.12	
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	734,000.00	
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	83,403.81	_
Bonus-Civilian	5 01 02 140 - 01	31,835,791.62	
Cash Gift-Civilian	5 01 02 150 - 01	8,055,000.00	
Retirement and Life Insurance Premiums	5 01 03 010 - 00	The second form of the second second second	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	64,655,882.16	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,752,709.07	
Employees Compensation Insurance Premiums-Civilian		6,068,922.36	-
Retirement Gratuity-Civilian	5 01 03 040 - 01	2,785,612.15	
Terminal Leave Benefits (PERA)-Civilian	5 01 04 020 - 01	7,638,870.16	-
Other Personnel Benefits-Others	5 01 04 030 - 01	115,886,443.46	-
	5 01 04 990 - 99	490,275.56	-
Traveling Expenses-Local	5 02 01 010 - 00	6,758,599.31	-
Traveling Expenses-Foreign	5 02 01 020 - 00	4,512,260.65	
Training Expenses	5 02 02 010 - 00	1,246,365.99	-
Office Supplies Expenses	5 02 03 010 - 00	27,581,623.89	-
Accountable Forms Expenses	5 02 03 020 - 00	16,316,697.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	5,790,580.30	
Water Expenses	5 02 04 010 - 00	19,423,694.24	-
Electricity Expenses	5 02 04 020 - 00	58,293,839.13	-
Postage and Courier Services	5 02 05 010 - 00	2,045,824.00	
Telephone Expenses-Mobile	5 02 05 020 - 01	1,804,729.45	
Telephone Expenses-Landline	5 02 05 020 - 02	12,943,287.44	_
Internet Subscription Expenses	5 02 05 030 - 00	5,166,054.90	· ·
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,018,458.51	_
Auditing Services	5 02 11 020 - 00	7,050.00	
Other Professional Services	5 02 11 990 - 00	35,779,443.51	
Janitorial Services	5 02 12 020 - 00	21,639,753.61	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,923,137.25	
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01		-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	692,837.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,215,802.80	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	1,837,826.65	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	5,000.00	-
Repairs and Maintenance-Motor Vehicles		15,456.00	-
Taxes, Duties and Licenses	5 02 13 060 - 01	434,259.70	-
Fidelity Bond Premiums	5 02 15 010 - 01	61,417.18	-
Insurance Expenses	5 02 15 020 - 00	1,632,674.24	
The state of the s	5 02 15 030 - 00	13,515.66	
Advertising Expenses	5 02 99 010 - 00	1,609,604.06	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	=
Transportation and Delivery Expenses	5 02 99 040 - 00	176,573.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,538,376.45	
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	347,084.98	-
Cost of Sales	5 04 02 010 - 00	23,465,577.76	-
TOTAL			10 701 026 070 10
15106		10,781,936,970.49	10,781,936,970.49





5 1 5 JUN 2015

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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of October 31, 2014.

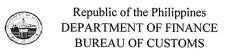
Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant
Accounting Division

Financial Management Office



TRIAL BALANCE

Regular Agency Books (RA) - Fund 101 As of October 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,665,060.32	-
Petty Cash	1 01 01 020 - 00	573,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,264,171,161.47	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	72,882,956.00	-
Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular	1 01 04 030 - 00	1,758,255,380.87	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 040 - 00 1 01 04 050 - 00	116,323,001.94 11,297,341.77	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 050 - 00	11,297,341.77	-
Due from National Government Agencies	1 03 03 010 - 00	851,993,497.74	-
Due from Central Office	1 03 04 010 - 00	183,935,849.03	
Due from Operating Units	1 03 04 040 - 00	235,527,615.68	_
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	247,710,834.40	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land Buildings	1 06 01 010 - 00	721,482.80	-
Accumulated Depreciation - Buildings	1 06 04 010 - 00 1 06 04 011 - 00	207,411,904.97	- 25 700 192 70
Other Structures	1 06 04 011 - 00	12 144 070 02	35,799,182.79
Accumulated Depreciation - Other Structures	1 06 04 990 - 00	13,144,970.92	106,815.36
Office Equipment	1 06 05 020 - 00	- 68,126,668.76	100,813.30
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,278,015.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
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	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	Ξ.	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	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles Furniture and Fixtures	1 06 06 011 - 00	- 07 170 256 22	11,874,259.52
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010 - 00 1 06 07 011 - 00	97,170,256.33	12 200 270 20
Books	1 06 07 011 - 00	- 2,616,830.35	13,200,279.20
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	2,163,501.86	_
Advances for Payroll	1 99 01 020 - 00	519,513.85	_
Advances to Special Disbursing Officer	1 99 01 030 - 00	138,700.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,845,539.23	=
Advances to Contractors	1 99 02 010 - 00	30,165,365.94	-
Prepaid Insurance	1 99 02 050 - 00	66,750.82	
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,011,140,532.85
Awards and Rewards Payable	2 01 01 080 - 00	-	1,275,760,078.09
Due to BIR	2 02 01 010 - 00	-	75,036,926.53
Due to GSIS	2 02 01 020 - 00	-	3,359,096.66
Due to Pag-IBIG	2 02 01 030 - 00	*	(5,749,227.40
Due to PhilHealth Due to NGAs	2 02 01 040 - 00	•	3,348,332.11
Due to GOCCs	2 02 01 050 - 00	•	3,934,025.30
Due to LGUs	2 02 01 060 - 00	7.7	(1,750,431.22
Due to Central Office	2 02 01 070 - 00	-	291.49
Due to Operating Units	2 03 01 010 - 00 2 03 01 040 - 00	-	100,708,297.10
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	169,086,789.36
Guaranty/Security Deposits Payable	2 04 01 010 - 00	-	2,191,844,604.39
Other Deferred Credits	2 05 01 990 - 00	-	9,862,062.27 35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,054,781,276.38
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,651,035,301.52
	3 31 31 310 30	===	2,002,000,001.02

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,254,106,967.78
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	695,973,677.44	•
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	686,677.89	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	68,149,561.39	-
Representation Allowance (RA)	5 01 02 020 - 00	7,135,500.00	
Transportation Allowance (TA)	5 01 02 030 - 01	7,765,500.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,208,401.00	¥
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	44,800.00	*
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	6,450.02	
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	1,266,000.00	
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	83,403.81	
Bonus-Civilian	5 01 02 140 - 01	46,801,805.41	-
Cash Gift-Civilian	5 01 02 150 - 01	11,825,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	71,804,486.93	
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,056,809.07	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	6,731,398.09	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,086,598.68	
Retirement Gratuity-Civilian	5 01 04 020 - 01	8,430,350.96	_ <u>-</u>
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	138,545,363.68	-
Other Personnel Benefits-Others	5 01 04 990 - 99	634,785.37	-
Traveling Expenses-Local	5 02 01 010 - 00	7,602,191.73	
Traveling Expenses-Foreign	5 02 01 020 - 00	4,748,077.93	_
Training Expenses	5 02 02 010 - 00	2,085,665.99	_
Office Supplies Expenses	5 02 03 010 - 00	30,037,638.15	_
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	6,316,519.89	
Water Expenses	5 02 04 010 - 00	23,604,239.40	
Electricity Expenses	5 02 04 020 - 00	66,181,094.31	_
Postage and Courier Services	5 02 05 010 - 00	2,334,921.22	_
Telephone Expenses-Mobile	5 02 05 020 - 01	2,099,129.45	
Telephone Expenses-Landline	5 02 05 020 - 02	14,307,073.27	<u>.</u>
Internet Subscription Expenses	5 02 05 030 - 00	7,263,630.33	
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,484,604.56	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 020 00	41,725,303.42	-
Janitorial Services	5 02 12 020 - 00		-
Security Services	5 02 12 030 - 00	22,134,782.61 103,058.18	
Other General Services-Crewing/Manning	A contract of the contract of	150	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 12 990 - 00 5 02 13 040 - 01	1,928,137.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings Repairs and Maintenance-Machinery		1,187,445.37	-
Repairs and Maintenance-Machinery Repairs and Maintenance-Office Equipment	5 02 13 050 - 01	1,492,802.80	· -
Repairs and Maintenance-Ornce Equipment Repairs and Maintenance-ICT Equipment	5 02 13 050 - 02	2,032,089.47	-
	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	589,497.45	•
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	•
Fidelity Bond Premiums	5 02 15 020 - 00	1,912,849.24	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	-
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	16,435,716.80	- :
Transportation and Delivery Expenses	5 02 99 040 - 00	226,876.39	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,839,720.02	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	352,584.98	-
Cost of Sales	5 04 02 010 - 00	26,370,952.67	<u> </u>
TOTAL		11,110,521,990.65	11,110,521,990.65
1 3 3 3 4 4	1	,,,,	11,110,021,000.00





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 two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of November 30, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

Chief Accountant Accounting Division

Financial Management Office



TRIAL BALANCE
Regular Agency Books (RA) - Fund 101
As of November 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,910,234.32	_
Petty Cash	1 01 01 020 - 00	658,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,254,746,335.04	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	80,716,136.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,758,274,880.87	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	119,030,563.56	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	4,550,679.55	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1.49	-
Due from National Government Agencies	1 03 03 010 - 00	880,234,051.64	-
Due from Central Office	1 03 04 010 - 00	194,077,758.97	-
Due from Operating Units	1 03 04 040 - 00	263,918,777.09	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	×
Office Supplies Inventory	1 04 04 010 - 00	70,888,374.03	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	255,896,390.66	
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	_
Buildings	1 06 04 010 - 00	207,411,904.97	
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.7
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	13,144,370.32	106,815.3
Office Equipment	1 06 05 020 - 00	68,225,672.98	100,813.3
Accumulated Depreciation - Office Equipment	1 06 05 020 - 00	08,223,672.36	26 227 206 0
		420 204 070 40	36,337,386.0
Information and Communication Technology Equipment	1 06 05 030 - 00	420,294,878.10	
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.4
Communication Equipment	1 06 05 070 - 00	6,941,480.95	
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.4
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.9
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.7
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.2
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.9
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.4
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.5
Furniture and Fixtures	1 06 07 010 - 00	97,394,317.33	
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.2
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	_
Advances for Operating Expenses	1 99 01 010 - 00	2,098,701.86	-
Advances for Payroll	1 99 01 020 - 00	548,073.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	407 1000000 200000 1000000	
Advances to Officers and Employees	1 99 01 030 - 00	4,138,700.00	-
Advances to Onicers and Employees Advances to Contractors	1 99 01 040 - 00	18,052,569.90 29,682,103.92	-
		A	-
Prepaid Insurance	1 99 02 050 - 00	71,586.69	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	.=
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	952,508,395.
Awards and Rewards Payable	2 01 01 080 - 00	-	1,275,760,078.
Due to BIR	2 02 01 010 - 00	-	62,234,953.
Due to GSIS	2 02 01 020 - 00	,-	4,814,323.4
Due to Pag-IBIG	2 02 01 030 - 00	.=	(5,625,222.
Due to PhilHealth	2 02 01 040 - 00	.=	3,465,983.
Due to NGAs	2 02 01 050 - 00	-	3,934,025.
Due to GOCCs	2 02 01 060 - 00	-	(1,611,844.4
Due to LGUs	2 02 01 070 - 00	-	291.
Due to Central Office	2 03 01 010 - 00	- 1	135,496,014.
Due to Operating Units	2 03 01 040 - 00	-	181,680,239.
Trust Liabilities-Cash Bond	2 04 01 010 - 00		2,181,442,809.
Guaranty/Security Deposits Payable	2 04 01 010 - 00		
	and the state of t	-	10,069,236.
Other Deferred Credits Other Payables Tay Refunds Payable	2 05 01 990 - 00	-	35,956,926.
Other Payables-Tax Refunds Payable	2 99 99 990 - 00		1,040,085,426.
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,667,391,344.
Other Business Income-AF	4 02 02 990 - 00		76,090,496.

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,480,481,763.12
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	740,496,685.34	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	815,519.48	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	72,383,949.52	•
Representation Allowance (RA)	5 01 02 020 - 00	7,622,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	8,222,500.00	
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,295,851.00	= =
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	50,300.00	
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	7,200.02	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	2,626,000.00	, -
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	111,359.70	
Bonus-Civilian	5 01 02 140 - 01	62,648,083.97	-
Cash Gift-Civilian	5 01 02 150 - 01	15,774,750.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	79,185,087.59	- 1
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,378,627.60	~
PhilHealth Contributions-Civilian	5 01 03 030 - 01	7,414,865.24	
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,399,563.83	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	8,430,350.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	149,886,898.27	
Other Personnel Benefits-Others	5 01 04 990 - 99	650,003.20	-
Traveling Expenses-Local	5 02 01 010 - 00	8,901,992.39	-
Traveling Expenses-Foreign	5 02 01 020 - 00	5,780,631.24	-
Training Expenses	5 02 02 010 - 00	2,813,121.64	-
Office Supplies Expenses	5 02 03 010 - 00	32,440,680.03	-
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	7,062,223.85	-
Water Expenses	5 02 04 010 - 00	24,134,620.20	-
Electricity Expenses	5 02 04 020 - 00	73,231,648.80	-
Postage and Courier Services	5 02 05 010 - 00	2,709,348.00	
Telephone Expenses-Mobile	5 02 05 020 - 01	2,310,014.45	
Telephone Expenses-Landline	5 02 05 020 - 02	15,423,512.85	•
Internet Subscription Expenses	5 02 05 030 - 00	7,266,630.33	
Confidential Expenses	5 02 10 010 - 00	4,000,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,997,831.51	
Auditing Services	5 02 11 020 - 00	7,050.00	
Other Professional Services	5 02 11 990 - 00	49,205,404.11	-
Janitorial Services	5 02 12 020 - 00	25,520,931.88	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	2,022,037.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	2,228,109.12	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,694,002.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,135,276.47	, E
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	H
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	8
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	667,304.36	
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,947,149.24	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	18,354,636.80	-
Transportation and Delivery Expenses	5 02 99 040 - 00	291,086.89	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	3,198,095.17	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	378,179.68	-
Cost of Sales	5 04 02 010 - 00	29,402,425.75	-
TOTAL		11,314,235,616.14	11,314,235,616.14

ALFREDO A. PALMA

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 two (2) pages Pre-Closing Trial Balance, Regular Agency (RA) Books, Fund 101 as of December 31, 2014.

Thank you.

Very truly yours,

ALFREDO A. PALMA

(M.) Chief Accountant

Accounting Division

Financial Management Office

COA – Resident Auditor
COA-Government Accountancy Sector (GAS)
Dept. of Budget and Management
File



TRIAL BALANCE
(Regular Agency Books - RA - Fund 101)
As of December 31, 2014 Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,501,840.92	
Petty Cash	1 01 01 020 - 00	458,405.86	
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,227,450,744.10	
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	l a
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	87,655,226.00	
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,784,524,851.04	
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	366,171,447.56	
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	1,832,025.52	
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1.97	
Due from National Government Agencies	1 03 03 010 - 00	1,341,396,315.96	
Due from Central Office	1 03 04 010 - 00	162,515,414.00	-
Due from Operating Units	1 03 04 040 - 00	207,269,776.36	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	
Other Receivables	1 03 05 990 - 00	22,308,275.63	
Office Supplies Inventory	1 04 04 010 - 00	73,083,134.75	
ccountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	251,154,187.09	
Prugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	
fedical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	
and	1 06 01 010 - 00	721,482.80	
uildings	1 06 04 010 - 00	207,411,904.97	
ccumulated Depreciation - Buildings	1 06 04 010 - 00		35,960,689
ther Structures	1 06 04 011 - 00	13,144,970.92	22,200,089
ccumulated Depreciation - Other Structures		13,144,970.92	100.015
ffice Equipment	1 06 04 991 - 00		106,815
	1 06 05 020 - 00	69,718,135.54	
ccumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	41,977,708
nformation and Communication Technology Equipment	1 06 05 030 - 00	420,434,478.10	
ccumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-,	142,937,657
ommunication Equipment	1 06 05 070 - 00	6,941,480.95	
ccumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	768,531
isaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,644,928.44	
ccumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	- "	861,965
ilitary, Police and Security Equipment	1 06 05 100 - 00	853,575.21	
ccumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00		427,538
edical Equipment	1 06 05 110 - 00	3,725.00	
ccumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123
echnical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	
ccumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302
ther Machinery and Equipment	1 06 05 990 - 00	566,352.00	,_,_,
ccumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	292,707
otor Vehicles	1 06 06 010 - 00	42,771,170.12	232,707
ccumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	42,771,170.12	12,975,476
urniture and Fixtures	1 06 07 010 - 00	97,520,172.33	12,373,470
ccumulated Depreciation - Furniture and Fixtures	1 06 07 010 - 00	57,320,172.33	14 752 552
ooks	1 06 07 011 - 00	2 616 920 25	14,752,553
onstruction in Progress-Buildings and Other Structures		2,616,830.35	
ther Property, Plant and Equipment	1 06 10 030 - 00	636,243,647.72	
	1 06 99 990 - 00	78,950.00	
dvances for Operating Expenses	1 99 01 010 - 00	2,604,501.86	
dvances for Payroll	1 99 01 020 - 00	576,543.85	
dvances to Special Disbursing Officer	1 99 01 030 - 00	4,000,000.00	
dvances to Officers and Employees	1 99 01 040 - 00	17,664,792.35	
dvances to Contractors	1 99 02 010 - 00	29,198,841.90	
repaid Insurance	1 99 02 050 - 00	76,958.38	
her Prepayments	1 99 02 990 - 00	51,787.50	
uaranty Deposits	1 99 03 020 - 00	994,300.00	
ther Assets	1 99 99 990 - 00	671,481,501.93	
counts Payable	2 01 01 010 - 00	-	772,772,779
vards and Rewards Payable	2 01 01 080 - 00	-	1,297,527,481
ue to BIR	2 02 01 010 - 00	-	62,038,332
ue to GSIS	2 02 01 020 - 00		11,102,815
ue to Pag-IBIG	2 02 01 030 - 00		(4,106,429
ue to PhilHealth	2 02 01 040 - 00		3,768,269
ue to NGAs	2 02 01 050 - 00		3,934,025
ue to GOCCs	2 02 01 030 - 00		
ue to LGUs	ACCES STATES AND GAME POSSESSOR COMMISSION		(1,456,775
ue to Central Office	2 02 01 070 - 00	-	291
	2 03 01 010 - 00	-	315,199,333
ue to Operating Units	2 03 01 040 - 00	-	60,677,352
rust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,149,701,863
uaranty/Security Deposits Payable	2 04 01 040 - 00	-	10,502,900
ther Deferred Credits	2 05 01 990 - 00	-	35,956,926
ther Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,043,771,335
ccumulated Surplus/(Deficits)	3 01 01 010 - 00		2,664,418,507
L. L			

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00		3,360,850,478.17
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	884,220,745.08	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,482,968.88	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	85,790,487.97	
Representation Allowance (RA)	5 01 02 020 - 00	8,745,250.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	9,354,750.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	18,085,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	5,614,709.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	90,000.00 191,311.00	- 1
Laundry Allowance-Civilian	5 01 02 060 - 01 5 01 02 060 - 04	9,000.00	
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 04	6,986,000.00	
Overseas Allowance-Civilian-Civilian	5 01 02 090 - 01	6,720,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	111,359.70	-
Bonus-Civilian	5 01 02 140 - 01	73,299,652.22	-
Cash Gift-Civilian	5 01 02 150 - 01	18,209,000.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	5,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	99,331,544.53	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	4,138,197.11	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	8,939,489.91	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	4,154,930.69	-
Retirement Gratuity-Civilian	5 01 04 020 - 01 5 01 04 030 - 01	8,430,350.96 158,927,087.29	
Terminal Leave Benefits (PERA)-Civilian Other Personnel Benefits-Others	5 01 04 030 - 01	1,674,955.00	
Traveling Expenses-Local	5 02 01 010 - 00	10,414,391.59	_
Traveling Expenses-Foreign	5 02 01 020 - 00	8,463,424.55	-
Training Expenses	5 02 02 010 - 00	3,092,910.94	-
Office Supplies Expenses	5 02 03 010 - 00	40,002,635.74	-
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	7,546,324.59	-
Water Expenses	5 02 04 010 - 00	23,583,668.51	-
Electricity Expenses	5 02 04 020 - 00	92,822,958.32	-
Postage and Courier Services	5 02 05 010 - 00	2,947,283.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,596,839.45	-
Telephone Expenses-Landline	5 02 05 020 - 02 5 02 05 030 - 00	18,730,423.42 9,071,501.42	
Internet Subscription Expenses Confidential Expenses	5 02 10 010 - 00	4,306,683.00	_
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	5,407,586.16	_
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	61,608,721.28	
Janitorial Services	5 02 12 020 - 00	25,722,251.12	=
Security Services	5 02 12 030 - 00	103,058.18	. =
Other General Services-Crewing/Manning	5 02 12 990 - 00	3,251,033.00	-1
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	121,045,473.96	
Repairs and Maintenance-Machinery	5 02 13 050 - 01 5 02 13 050 - 02	1,859,043.48 2,803,459.22	-,
Repairs and Maintenance-Office Equipment	5 02 13 050 - 03	5,000.00	
Repairs and Maintenance-ICT Equipment Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	_
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	706,886.11	
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	2,132,191.74	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	23,535,652.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	322,056.62	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	3,251,885.44 3,285,183.32	-
Rent/Lease Expenses-Rents-Equipment Membership Dues and Contributions to Organizations	5 02 99 050 - 04 5 02 99 060 - 00	1,000.00	
Subscription Expenses	5 02 99 070 - 00	389,087.68	_
Cost of Sales	5 04 02 010 - 00	32,161,723.53	
Depreciation-Buildings	5 05 01 040 - 01	132,598.32	-
Depreciation-Other Structures	5 05 01 040 - 99	28,908.84	
Depreciation-Office Equipment	5 05 01 050 - 02	5,640,322.16	-
Depreciation-ICT Equipment	5 05 01 050 - 03	44,635,023.38	
Depreciation-Communication Equipment	5 05 01 050 - 07	91,359.48	-
Depreciation-Disaster Response and Rescue Equipment	5 05 01 050 - 09	120,020.25	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99 5 05 01 060 - 01	50,971.80 1,101,216.84	
Depreciation-Motor Vehicles Depreciation-Furniture and Fixtures	5 05 01 070 - 01	1,552,274.57	
	1 22 22 27 0 31		12 122 005 245 00
TOTAL	32 SAN SAN	12,133,005,245.00	12,133,005,245.00