



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



January 31, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **three (3) pages Pre-Closing Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of December 31, 2022.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

South Harbor, Gate 3, Port Area, Manila 1099
Tel. Nos 527-4537, 527-1935

Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

A Modernized and Credible Customs Administration That is Among the World's Best



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



TRIAL BALANCE Fund Cluster 01 Regular Agency Fund Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	62,140.65	-
Petty Cash	1 01 01 020 - 00	1,377,070.03	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	307,457,453.73	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	447,704,869.92	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	1,038,342.41	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	1,038,342.41
Due from National Government Agencies	1 03 03 010 - 00	801,940,297.21	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	464,678,785.04	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,902,840,562.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,725,338.27	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	42,797,271.87	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	270,657,565.51	-
Non-Accountable Inventory	1 04 04 030 - 00	70,464,164.35	-
Drugs and Medicines Inventory	1 04 04 060 - 00	145,374.52	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	996,647.61	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	849,135.88	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	6,104,191.05	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	6,601,638.38	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,012,973.76	-
Semi-Expendable Military, Police and Security Equipment	1 04 05 090 - 00	3,354,062.06	-
Semi-Expendable Other Machinery and Equipment	1 04 05 190 - 00	56,950.00	-
Semi-Expendable Other Equipment	1 04 05 990 - 00	98,800.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	24,797,076.12	-
Semi-Expendable Books	1 04 06 020 - 00	196,400.00	-
Buildings	1 06 04 010 - 00	269,031,682.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	19,818,891.23
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,114,530.32
Machinery	1 06 05 010 - 00	220,976,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	110,683,757.32
Office Equipment	1 06 05 020 - 00	168,348,089.86	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	68,801,067.63
Information and Communication Technology Equipment	1 06 05 030 - 00	1,329,595,690.91	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	696,380,846.20
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,378,886.64
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,995,172.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,330,327.53
Military, Police and Security Equipment	1 06 05 100 - 00	377,454,089.78	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	34,529,046.03
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	27,808.81
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Equipment	1 06 05 990 - 00	2,661,899,679.07	-
Accumulated Depreciation-Other Equipment	1 06 05 991 - 00	-	622,047,660.04
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	45,253,259.80
Furniture and Fixtures	1 06 07 010 - 00	115,525,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	28,041,920.67
Books	1 06 07 020 - 00	2,467,663.15	-
Accumulated Depreciation - Books	1 06 07 021 - 00	-	2,344,279.99
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	176,848,106.82	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 991 - 00	-	75,002.50
Computer Software	1 08 01 020 - 00	602,072,248.96	-
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	55,005,880.00
Development in Progress - Computer Software	1 08 98 020 - 00	199,529,500.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances for Operating Expenses	1 99 01 010 - 00	200,000.00	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	20,147,134.25	-
Advances to Officers and Employees	1 99 01 040 - 00	792,530.24	-
Advances to Contractors	1 99 02 010 - 00	1,394,043.06	-
Prepaid Rent	1 99 02 020 - 00	939,438.94	-
Prepaid Insurance	1 99 02 050 - 00	966,051.33	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	1,000,928,399.24	-
Accounts Payable	2 01 01 010 - 00	-	112,405,584.12
Due to Officers and Employees	2 01 01 020 - 00	-	172,401.08
Tax Refunds Payable	2 01 03 010 - 00	-	1,240,795,801.85
Due to BIR	2 02 01 010 - 00	-	47,183,859.46
Due to GSIS	2 02 01 020 - 00	-	63,833,025.44
Due to Pag-IBIG	2 02 01 030 - 00	-	2,697,611.87
Due to PhilHealth	2 02 01 040 - 00	-	2,667,434.43
Due to GOCCs	2 02 01 060 - 00	-	6,548,630.64
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	57,490,184.57
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(8,281,130.86)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,212,326,439.54
Interest Income	4 02 02 210 - 00	-	534,832.11
Other Business Income	4 02 02 990 - 00	-	46,757,465.00
Subsidy from National Government	4 03 01 010 - 00	-	3,138,624,098.30
Gain on Sale of Unserviceable Property	4 05 01 130 - 00	-	120,000.00
Miscellaneous Income	4 06 99 990 - 00	-	391,534,734.30
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	1,248,536,842.94	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	5,310,725.96	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	84,036,017.74	-
Representation Allowance (RA)	5 01 02 020 - 00	11,787,571.73	-
Transportation Allowance (TA)	5 01 02 030 - 01	10,270,022.72	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	20,460,412.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	165,201.92	-
Bonus-Civilian	5 01 02 140 - 01	102,989,407.15	-
Cash Gift-Civilian	5 01 02 150 - 01	17,515,392.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	100,185,415.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	17,407,000.00	-
Other Bonuses and Allowances-Anniversary Bonus	5 01 02 990 - 38	8,502,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	126,073,780.87	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,713,819.18	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	20,621,286.62	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,640,866.55	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	867,883.06	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	110,516,025.21	-
Other Personnel Benefits-Others	5 01 04 990 - 99	48,640.90	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	516,512.42	-
Traveling Expenses-Local	5 02 01 010 - 00	20,449,021.81	-
Traveling Expenses-Foreign	5 02 01 020 - 00	11,354,817.85	-
Training Expenses	5 02 02 010 - 00	12,097,176.47	-
Office Supplies Expenses	5 02 03 010 - 00	9,341,426.18	-
Accountable Forms Expenses	5 02 03 020 - 00	5,463,288.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	37,271,998.15	-
Drugs and Medicines Expenses	5 02 03 070 - 00	63,835.62	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	94,984.07	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	31,136,137.36	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	429,126.84	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	743,414.42	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ	5 02 03 210 - 08	56,400.00	-
Semi-Expendable Machinery and Equipment Expenses-Military, Police and Security	5 02 03 210 - 09	68,450.00	-
Semi-Expendable Machinery and Equipment Expenses-Other Equipment	5 02 03 210 - 99	44,175.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	3,439,388.95	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	3,148,082.50	-
Water Expenses	5 02 04 010 - 00	14,992,416.65	-
Electricity Expenses	5 02 04 020 - 00	74,323,629.12	-
Postage and Courier Services	5 02 05 010 - 00	2,529,764.84	-
Telephone Expenses-Mobile	5 02 05 020 - 01	3,690,886.64	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,541,270.22	-
Internet Subscription Expenses	5 02 05 030 - 00	37,370,146.59	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	59,570.00	-
Confidential Expenses	5 02 10 010 - 00	52,125,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	7,128,824.51	-
Other Professional Services	5 02 11 990 - 00	135,987,117.51	-
Environment /Sanitary Services	5 02 12 010 - 00	782,353.13	-
Janitorial Services	5 02 12 020 - 00	61,547,464.33	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Security Services	5 02 12 030 - 00	4,249,798.30	-
Other General Services	5 02 12 990 - 00	19,528,307.67	-
Other General Services-Others	5 02 12 990 - 99	2,517,245.84	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	31,625,040.85	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	39,375,208.62	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	3,210,977.22	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,346,786.99	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	79,850.25	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	134,100.00	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	148,643.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	2,658,950.02	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	266,524.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	86,578.14	-
Fidelity Bond Premiums	5 02 15 020 - 00	2,779,491.49	-
Insurance Expenses	5 02 15 030 - 00	2,695,606.24	-
Advertising Expenses	5 02 99 010 - 00	96,321.00	-
Printing and Publication Expenses	5 02 99 020 - 00	3,599,024.07	-
Representation Expenses	5 02 99 030 - 00	1,313,572.81	-
Transportation and Delivery Expenses	5 02 99 040 - 00	3,746,348.28	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	27,535,171.66	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	5,645,220.72	-
Subscription Expenses	5 02 99 070 - 00	136,210,328.38	-
Bank Transaction Fee	5 02 99 220 - 00	42,400.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	159,559,050.19	-
Depreciation-Buildings	5 05 01 040 - 01	3,335,392.68	-
Depreciation-Other Structures	5 05 01 040 - 99	163,334.64	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	20,629,635.48	-
Depreciation-Office Equipment	5 05 01 050 - 02	5,147,633.00	-
Depreciation-ICT Equipment	5 05 01 050 - 03	90,612,045.58	-
Depreciation-Communication Equipment	5 05 01 050 - 07	4,798.26	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	25,973,141.98	-
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	6,970.59	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	252,783,740.70	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	10,649,184.36	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	954,292.70	-
Impairment Loss-Property, Plant and Equipment	5 05 03 090 - 00	15,998,062.76	-
TOTAL		15,016,913,510.43	15,016,913,510.43

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



January 31, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Pre-Closing Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as December 31, 2022**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

South Harbor, Gate 3, Port Area, Manila 1099
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TRIAL BALANCE Fund Cluster 02 Foreign-Assisted Project Fund Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 99 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	74,804,873.84	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	32,589,859.40
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Other Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Due to GSIS	2 02 01 020 - 00	-	12,256.86
Due to Pag-IBIG	2 02 01 030 - 00	-	1,951.94
Due to PhilHealth	2 02 01 040 - 00	-	525.00
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	520,213,667.90
Depreciation-Buildings	5 05 01 040 - 01	946,274.16	-
TOTAL		8,314,018,554.59	8,314,018,554.59

Certified Correct:


MARLO A. CABIGON
Collector V/Chief Accountant



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January 31, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

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TRIAL BALANCE


Fund Cluster 02

Foreign-Assisted Project Fund(Philippines Customs Modernization Project)

Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	7,500.00	-
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,500.00
TOTAL		7,500.00	7,500.00

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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January 31, 2023

The Resident Auditor

Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **one (1) page Pre-Closing Trial Balance, Fund Cluster 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of December 31, 2022.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
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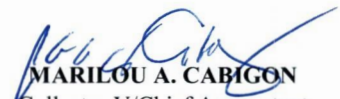
Professionalism Integrity Accountability



TRIAL BALANCE Fund Cluster 03 Special Account-Locally Funded Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	402,015.39	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,036,849.19	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	4,571,482,978.66	-
Cash-Constructive Income and Other Remittances	1 01 04 080 - 00	49,323.87	-
Cash-Constructive Disbursements	1 01 04 090 - 00	-	49,323.87
Office Supplies Inventory	1 04 04 010 - 00	11,981,200.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	131,133.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	40,180.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	966,480.00	-
Machinery	1 06 05 010 - 00	428,000,000.00	-
Office Equipment	1 06 05 020 - 00	2,570,435.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	89,980,530.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	40,849,526.25
Other Equipment	1 06 05 990 - 00	9,608,094.93	-
Accumulated Depreciation - Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	10,169,774.23	-
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	200,000.00	-
Advances to Contractors	1 99 02 010 - 00	192,294.72	-
Due to BIR	2 02 01 010 - 00	-	1,772,701.29
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,199,494.05
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	4,403,638,742.66
Other Service Income	4 02 01 990 - 00	-	842,633,028.06
Subsidy from National Government	4 03 01 010 - 00	-	66,757,530.92
Miscellaneous Income	4 06 99 990 - 00	-	49,323.87
Office Supplies Expenses	5 02 03 010 - 00	37,400.00	-
Other Professional Services	5 02 11 990 - 00	10,409,108.72	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	200,388,886.62	-
TOTAL		5,358,568,799.11	5,358,568,799.11

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



January 31, 2023

The Resident Auditor

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Port Area, Manila

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/ Chief Accountant

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Website: www.customs.gov.ph Email: Boc.cares@customs.gov.ph

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BUREAU OF CUSTOMS

Professionalism Integrity Accountability



TRIAL BALANCE

Fund Cluster 07

Trust Fund

Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	522,068.66	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	609,148,302.40	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	6,850,817,798.25	-
Advances for Operating Expenses	1 99 01 010 - 00	41,579.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	2,225,355,814.68
Due to BIR	2 02 01 010 - 00	-	1,023,293.96
Due to NGAs	2 02 01 050 - 00	-	20,495.87
Trust Liabilities	2 04 01 010 - 00	-	5,086,946,603.74
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	527,667.82
Other Payables	2 99 99 990 - 00	-	3,840,881.93
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,791,271.60
Subsidy from National Government	4 03 01 010 - 00	-	23,719.01
TOTAL		7,460,529,748.61	7,460,529,748.61

Certified Correct:


MARILOU S. CABIGON
Collector V/Chief Accountant