



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



August 15, 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 Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of June 30, 2023.**

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](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto: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 As of June 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	176,847.20	-
Petty Cash	1 01 01 020 - 00	1,195,396.34	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	581,693,694.08	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	38,871,131.62	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	272,171,863.73	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	691,438.20	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	691,438.20
Due from National Government Agencies	1 03 03 010 - 00	819,176,547.23	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	324,539,237.63	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,630,262.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,682,825.30	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	49,987,754.33	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	269,722,198.01	-
Non-Accountable Inventory	1 04 04 030 - 00	67,904,419.68	-
Drugs and Medicines Inventory	1 04 04 060 - 00	142,921.34	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	992,445.85	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	209,326.72	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	7,360,951.30	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	7,241,819.39	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,012,973.76	-
Semi-Expandable 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-Expandable Furniture and Fixtures	1 04 06 010 - 00	25,812,820.62	-
Semi-Expendable Books	1 04 06 020 - 00	196,400.00	-
Buildings	1 06 04 010 - 00	292,319,504.26	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	23,514,568.58
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,196,197.64
Machinery	1 06 05 010 - 00	220,976,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	120,998,575.06
Office Equipment	1 06 05 020 - 00	171,570,549.66	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	71,131,268.82
Information and Communication Technology Equipment	1 06 05 030 - 00	1,351,242,914.46	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	738,372,748.42
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	-	53,614,134.17
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	30,896.29
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	-	748,437,018.28
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	50,577,851.98
Furniture and Fixtures	1 06 07 010 - 00	115,582,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	28,427,505.51
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	236,845,953.55	-
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

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Development in Progress - Computer Software	1 08 98 020 - 00	214,529,500.00	-
Advances for Operating Expenses	1 99 01 010 - 00	269,794.20	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	20,043,138.20	-
Advances to Officers and Employees	1 99 01 040 - 00	1,014,923.31	-
Advances to Contractors	1 99 02 010 - 00	1,517,552.66	-
Prepaid Rent	1 99 02 020 - 00	958,774.94	-
Prepaid Insurance	1 99 02 050 - 00	817,970.60	-
Prepaid Subscription	1 99 02 100 - 00	21,000,000.00	-
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	-	112,501,824.92
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	-	44,804,744.83
Due to GSIS	2 02 01 020 - 00	-	114,206,577.34
Due to Pag-IBIG	2 02 01 030 - 00	-	11,757,894.56
Due to PhilHealth	2 02 01 040 - 00	-	9,849,923.24
Due to GOCCs	2 02 01 060 - 00	-	18,210,251.39
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	35,824,691.80
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	2,712,132.58
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,825,591,721.80
Other Business Income	4 02 02 990 - 00	-	12,110,190.00
Subsidy from National Government	4 03 01 010 - 00	-	1,919,774,444.00
Miscellaneous Income	4 06 99 990 - 00	-	54,073.04
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	625,351,760.62	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,181,798.50	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	41,369,999.97	-
Representation Allowance (RA)	5 01 02 020 - 00	5,509,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,979,875.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,000.00	-
Bonus-Civilian	5 01 02 140 - 01	150,798.50	-
Cash Gift-Civilian	5 01 02 150 - 01	16,500.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	102,024,400.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	10,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	27,033,766.69	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	796,300.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	3,830,847.45	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	867,600.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	39,039,273.94	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	47,806.00	-
Traveling Expenses-Local	5 02 01 010 - 00	3,973,295.89	-
Traveling Expenses-Foreign	5 02 01 020 - 00	5,310,645.61	-
Training Expenses	5 02 02 010 - 00	2,321,210.54	-
Office Supplies Expenses	5 02 03 010 - 00	3,667,887.17	-
Accountable Forms Expenses	5 02 03 020 - 00	2,148,411.50	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	15,296,025.70	-
Drugs and Medicines Expenses	5 02 03 070 - 00	2,453.18	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	4,201.76	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	20,377,063.69	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	79,880.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	124,063.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	290,290.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	639,809.16	-
Water Expenses	5 02 04 010 - 00	3,785,605.82	-
Electricity Expenses	5 02 04 020 - 00	19,352,869.78	-
Postage and Courier Services	5 02 05 010 - 00	404,282.07	-
Telephone Expenses-Mobile	5 02 05 020 - 01	449,800.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	477,303.11	-
Internet Subscription Expenses	5 02 05 030 - 00	2,561,282.94	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	1,415.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,232,270.64	-
Other Professional Services	5 02 11 990 - 00	27,320,347.40	-
Environment /Sanitary Services	5 02 12 010 - 00	2,000.00	-
Janitorial Services	5 02 12 020 - 00	12,295,310.47	-
Security Services	5 02 12 030 - 00	117,671.20	-
Other General Services	5 02 12 990 - 00	6,855,646.58	-
Other General Services-Others	5 02 12 990 - 99	25,080.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	34,783,335.13	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	218,013.60	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	210,210.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	1,386,956.07	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Taxes, Duties and Licenses	5 02 15 010 - 01	100,596.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	526,875.00	-
Insurance Expenses	5 02 15 030 - 00	1,177,632.01	-
Advertising Expenses	5 02 99 010 - 00	37,296.00	-
Printing and Publication Expenses	5 02 99 020 - 00	379,932.00	-
Representation Expenses	5 02 99 030 - 00	708,097.11	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,256,156.28	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	574,631.74	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	3,639,228.54	-
Subscription Expenses	5 02 99 070 - 00	122,103,155.91	-
Bank Transaction Fee	5 02 99 220 - 00	4,200.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	1,443,405.39	-
Depreciation-Buildings	5 05 01 040 - 01	2,036,420.16	-
Depreciation-Other Structures	5 05 01 040 - 99	81,667.32	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	10,314,817.74	-
Depreciation-Office Equipment	5 05 01 050 - 02	2,330,201.19	-
Depreciation-ICT Equipment	5 05 01 050 - 03	41,991,902.22	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	17,888,557.74	-
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	3,087.48	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	126,389,358.24	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	5,324,592.18	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	385,584.84	-
<b>TOTAL</b>		<b>13,259,124,283.49</b>	<b>13,259,124,283.49</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
 Collector V/Chief Accountant



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



August 15, 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 Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of June 30, 2023.**

Thank you.

Very truly yours,

  
**MARILOUA. CABIGON**  
Collector V/Chief Accountant

COA – Resident Auditor  
Dept. of Budget and Management  
File

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# BUREAU OF CUSTOMS

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## TRIAL BALANCE Fund Cluster 02 Foreign-Assisted Project Fund As of June 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	43,658,000.00	-
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	-	33,062,996.48
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	-	519,267,393.74
Subsidy from National Government	4 03 01 010 - 00	-	43,658,000.00
Depreciation-Buildings	5 05 01 040 - 01	473,137.08	-
<b>TOTAL</b>		<b>8,357,203,417.51</b>	<b>8,357,203,417.51</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



August 15, 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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# BUREAU OF CUSTOMS

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## TRIAL BALANCE Fund Cluster 03 Special Account-Locally Funded As of June 30, 2023

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	4,822,423,680.47	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	6,471,699.62	-
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-Expendable Furniture and Fixtures	1 04 06 010 - 00	966,480.00	-
Buildings	1 06 04 010 - 00	11,580,310.11	-
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
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Due to BIR	2 02 01 010 - 00	-	31,531,149.82
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,302,447.64
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,035,900,123.93
Other Service Income	4 02 01 990 - 00	-	404,324,655.00
Subsidy from National Government	4 03 01 010 - 00	-	1,265,251.52
Other Professional Services	5 02 11 990 - 00	5,874,835.89	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	104,802,723.92	-
<b>TOTAL</b>		<b>5,516,792,282.30</b>	<b>5,516,792,282.30</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant





# BUREAU OF CUSTOMS

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August 15, 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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# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
As of June 30, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	1,086,357.06	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	738,144,848.75	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	25,336,193,398.22	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,254,730,154.69	-
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
Tax Refunds Payable	2 01 03 010 - 00	-	19,644,398,902.67
Due to BIR	2 02 01 010 - 00	-	826,294.02
Trust Liabilities	2 04 01 010 - 00	-	5,312,382,363.92
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	-	142,864,367.98
Miscellaneous Income	4 06 99 990 - 00	-	45.00
<b>TOTAL</b>		<b>27,330,196,338.02</b>	<b>27,330,196,338.02</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant