

**PROCUREMENT SERVICE**  
**Department of Budget & Management**  
**PRE-CLOSING TRIAL BALANCE**  
**As of June 30, 2020**

**COA-PS**

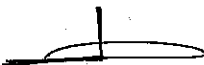
**DEPARTMENT OF BUDGET & MANAGEMENT**  
**AUG 07 2020**

| Account Title                                                               | Account Code   | Debit             | Credit           |
|-----------------------------------------------------------------------------|----------------|-------------------|------------------|
| Cash-Collecting Officer                                                     | 1 01 01 010    | 195,672,588.07    |                  |
| Petty Cash                                                                  | 1 01 01 020    | 1,114,068.39      |                  |
| Cash In Bank - Local Currency, Current Account                              | 1 01 02 020    | 45,873,833.52     |                  |
| Cash in Bank-Local Currency, Savings Account                                | 1 01 02 030    | 859,501,054.69    |                  |
| Cash in Bank-Local Currency, Time Deposits                                  | 1 01 02 040    | 3,500,000,000.00  |                  |
| Due from National Government Agencies                                       | 1 03 03 010    | 7,510,279,872.57  |                  |
| Due from Government-Owned and/or Controlled Corporations                    | 1 03 03 020    | 84,419,203.12     |                  |
| Due from Local Government Units                                             | 1 03 03 030    | 6,749,741.82      |                  |
| Due from Regional Offices                                                   | 1 03 04 030    | 1,683,158.09      |                  |
| Due from Officers and Employees                                             | 1 03 05 020    | 624,550.43        |                  |
| Other Receivables                                                           | 1 03 05 990    | 1,818,485.57      |                  |
| Merchandise Inventory                                                       | 1 04 01 010 01 | 14,534,720,727.29 |                  |
| Office Supplies Inventory                                                   | 1 04 04 010    | 346,300.46        |                  |
| Semi-Expendable Office Equipment                                            | 1 04 05 020    | 5,515.75          |                  |
| Semi-Expendable Information and Communication Technology Equipment          | 1 04 05 030    | 692,685.84        |                  |
| Semi-Expendable Furniture and Fixtures                                      | 1 04 06 010    | 100,527.94        |                  |
| Semi-Expendable Books                                                       | 1 04 06 020    | 5,361.16          |                  |
| Land                                                                        | 1 06 01 010    | 19,102,162.97     |                  |
| Buildings                                                                   | 1 06 04 010    | 80,334,537.30     |                  |
| Accumulated Depreciation-Buildings                                          | 1 06 04 011    |                   | 40,112,361.65    |
| Office Equipment                                                            | 1 06 05 020    | 10,567,763.40     |                  |
| Accumulated Depreciation-Office Equipment                                   | 1 06 05 021    |                   | 9,276,700.18     |
| Information and Communication Technology Equipment                          | 1 06 05 030    | 59,985,839.83     |                  |
| Accumulated Depreciation-Information and Communication Technology Equipment | 1 06 05 031    |                   | 39,726,209.11    |
| Communication Equipment                                                     | 1 06 05 070    | 280,993.20        |                  |
| Accumulated Depreciation-Communication Equipment                            | 1 06 05 071    |                   | 222,681.04       |
| Construction and Heavy Equipment                                            | 1 06 05 080    | 2,888,000.00      |                  |
| Accumulated Depreciation- Construction and Heavy Equipment                  | 1 06 05 081    |                   | 1,605,030.00     |
| Military, Police and Security Equipment                                     | 1 06 05 100    | 57,000.00         |                  |
| Accumulated Depreciation-Military, Police and Security Equipment            | 1 06 05 101    |                   | 51,300.00        |
| Sports Equipment                                                            | 1 06 05 130    | 614,400.00        |                  |
| Accumulated Depreciation-Sports Equipment                                   | 1 06 05 131    |                   | 237,606.75       |
| Other Machinery and Equipment                                               | 1 06 05 990    | 268,480.00        |                  |
| Accumulated Depreciation-Other Machinery and Equipment                      | 1 06 05 991    |                   | 210,047.53       |
| Motor Vehicles                                                              | 1 06 06 010    | 12,343,634.94     |                  |
| Accumulated Depreciation-Motor Vehicles                                     | 1 06 06 011    |                   | 9,097,560.75     |
| Accumulated Impairment Losses-Motor Vehicle                                 | 1 06 06 012    |                   | 1,285,773.03     |
| Furniture and Fixtures                                                      | 1 06 07 010    | 9,620,574.99      |                  |
| Accumulated Depreciation-Furniture and Fixtures                             | 1 06 07 011    |                   | 7,633,276.35     |
| Other Property, Plant and Equipment                                         | 1 06 99 990    | 884,736.65        |                  |
| Accumulated Depreciation-Other Property, Plant and Equipment                | 1 06 99 991    |                   | 793,468.52       |
| Advances for Operating Expenses                                             | 1 99 01 010    | 2,898,267.73      |                  |
| Advances to Special Disbursing Officer                                      | 1 99 01 030    | 2,758,676.63      |                  |
| Advances to Officers and Employees                                          | 1 99 01 040    | 231,069.33        |                  |
| Advances to Contractors                                                     | 1 99 02 010    | 2,016,096,310.55  |                  |
| Prepaid Rent                                                                | 1 99 02 020    | 61,800.00         |                  |
| Prepaid Insurance                                                           | 1 99 02 050    | 19,870.52         |                  |
| Other Prepayments                                                           | 1 99 02 990    | 17,500.00         |                  |
| Deposit on Letters of Credit                                                | 1 99 03 010    | 941,379,444.50    |                  |
| Guaranty Deposits                                                           | 1 99 03 020    | 1,249,797.13      |                  |
| Accounts Payable                                                            | 2 01 01 010    |                   | 7,926,777,907.90 |

| Account Title                                                               | Account Code   | Debit         | Credit            |
|-----------------------------------------------------------------------------|----------------|---------------|-------------------|
| Due to Officers and Employees                                               | 2 01 01 020    |               | 963,071.67        |
| Due to BIR                                                                  | 2 02 01 010    |               | 26,055,898.02     |
| Due to GSIS                                                                 | 2 02 01 020    |               | 2,458,175.47      |
| Due to Pag-IBIG                                                             | 2 02 01 030    |               | 115,647.24        |
| Due to PhilHealth                                                           | 2 02 01 040    |               | 219,115.25        |
| Due to NGAs                                                                 | 2 02 01 050    |               | 49,254,335,809.67 |
| Due to GOCCs                                                                | 2 02 01 060    |               | 990,429,551.95    |
| Due to LGUs                                                                 | 2 02 01 070    |               | 138,965,867.77    |
| Due to Regional Offices                                                     | 2 03 01 030    |               | 6,945.40          |
| Trust Liabilities                                                           | 2 04 01 010    |               | 4,750,574.10      |
| Guaranty/Security Deposits Payable                                          | 2 04 01 040    |               | 254,974,045.49    |
| Other Deferred Credits                                                      | 2 05 01 990    |               | 90,122.62         |
| Other Payables                                                              | 2 99 99 990    |               | 410,375,168.87    |
| Accumulated Surpluls (Deficit)                                              | 3 01 01 010    |               | 5,877,951,268.85  |
| Clearance and Certification Fees                                            | 4 02 01 040    |               | 49,094,924.77     |
| Fines and Penalties-Service Income                                          | 4 02 01 140    |               | 7,304,079.68      |
| Other Service Income                                                        | 4 02 01 990    |               | 21,452,668.82     |
| Seminar/Training Fees                                                       | 4 02 02 040    |               | 52,288.75         |
| Sales Revenue                                                               | 4 02 02 160    |               | 10,796,826,684.72 |
| Other Business Income                                                       | 4 02 02 990    |               | 1,059,628.81      |
| Salaries & Wages - Casual/Contractual                                       | 5 01 01 020    | 74,710,733.76 |                   |
| Personnel Economic Relief Allowance (PERA)                                  | 5 01 02 010    | 4,410,818.27  |                   |
| Representation Allowance (RA)                                               | 5 01 02 020    | 690,000.00    |                   |
| Transportation Allowance (TA)                                               | 5 01 02 030    | 573,000.00    |                   |
| Clothing /Uniform Allowance                                                 | 5 01 02 040    | 2,076,000.00  |                   |
| Hazard Pay                                                                  | 5 01 02 110    | 1,380,375.00  |                   |
| Longevity Pay                                                               | 5 01 02 120    | 10,000.00     |                   |
| Overtime and Night Pay                                                      | 5 01 02 130    | 618,626.23    |                   |
| Year-End Bonus                                                              | 5 01 02 140    | 11,205,011.00 |                   |
| Retirement and Life Insurance Premiums                                      | 5 01 03 010    | 7,152,500.31  |                   |
| Pag-Ibig Contributions                                                      | 5 01 03 020    | 181,000.00    |                   |
| Philhealth Contributions                                                    | 5 01 03 030    | 841,414.18    |                   |
| Employees Compensation Insurance Premiums                                   | 5 01 03 040    | 181,900.00    |                   |
| Other Personnel Benefits                                                    | 5 01 04 990    | 482,553.20    |                   |
| Traveling Expenses-Local                                                    | 5 02 01 010    | 184,829.81    |                   |
| Traveling Expenses-Foreign                                                  | 5 02 01 020    | 150,490.88    |                   |
| Training Expenses                                                           | 5 02 02 010    | 772,712.30    |                   |
| Office Supplies Expenses                                                    | 5 02 03 010    | 1,546,349.50  |                   |
| Accountable Forms Expenses                                                  | 5 02 03 020    | 100,000.00    |                   |
| Fuel, Oil and Lubricants Expenses                                           | 5 02 03 090    | 769,439.85    |                   |
| Semi-Expendable M&E Expenses - Office Equipment                             | 5 02 03 210 02 | 41,310.97     |                   |
| Semi-Expendable M&E Expenses - ICT Equipment                                | 5 02 03 210 03 | 22,418.86     |                   |
| Semi-Expendable Furniture, Fixtures & Books Expenses - Furniture & Fixtures | 5 02 03 220 01 | 13,546.00     |                   |
| Semi-Expendable Furniture, Fixtures & Books Expenses - Books                | 5 02 03 220 02 | 1,525.61      |                   |
| Other Supplies and Materials Expenses                                       | 5 02 03 990    | 999,000.00    |                   |
| Water Expenses                                                              | 5 02 04 010    | 281,621.52    |                   |
| Electricity Expenses                                                        | 5 02 04 020    | 1,242,293.68  |                   |
| Postage and Courier Services                                                | 5 02 05 010    | 49,137.20     |                   |
| Telephone Expenses-Landline                                                 | 5 02 05 020 01 | 309,530.11    |                   |
| Telephone Expenses-Mobile                                                   | 5 02 05 020 02 | 619,334.08    |                   |
| Internet Subscription Expenses                                              | 5 02 05 030    | 73,914.00     |                   |
| Extraordinary and Miscellaneous Expenses                                    | 5 02 10 030    | 237,300.00    |                   |
| Legal Services                                                              | 5 02 11 010    | 2,700.00      |                   |
| Consultancy Services                                                        | 5 02 11 030    | 234,391.00    |                   |
| Other Professional Services                                                 | 5 02 11 990    | 2,433,000.00  |                   |
| Janitorial Services                                                         | 5 02 12 020    | 2,252.00      |                   |
| Security Services                                                           | 5 02 12 030    | 789,997.97    |                   |
| Other General Services                                                      | 5 02 12 990    | 10,962,161.74 |                   |

| Account Title                                                    | Account Code   | Debit                    | Credit                   |
|------------------------------------------------------------------|----------------|--------------------------|--------------------------|
| Repairs and Maintenance-Buildings and Other Structures-Buildings | 5 02 13 040 01 | 469,834.02               |                          |
| Repairs and Maintenance- Machinery and Equipment                 | 5 02 13 050 01 | 12,600.00                |                          |
| Repairs and Maintenance-Machinery and Equipment OE               | 5 02 13 050 02 | 33,624.50                |                          |
| Repairs and Maintenance-Machinery and Equipment OME              | 5 02 13 050 99 | 500.00                   |                          |
| Repairs and Maintenance-Transportation Equipment                 | 5 02 13 060 01 | 528,510.30               |                          |
| Repairs and Maintenance-Furniture and Fixtures                   | 5 02 13 070    | 1,329.75                 |                          |
| Taxes, Duties and Licenses                                       | 5 02 15 010    | 36,240.68                |                          |
| Fidelity Bond Premiums                                           | 5 02 15 020    | 147,168.75               |                          |
| Insurance Expenses                                               | 5 02 15 030    | 2,975,981.12             |                          |
| Advertising Expenses                                             | 5 02 99 010    | 12,320.00                |                          |
| Printing and Publication Expenses                                | 5 02 99 020    | 5,070.00                 |                          |
| Representation Expenses                                          | 5 02 99 030    | 283,583.54               |                          |
| Subscription Expenses                                            | 5 02 99 070    | 985,845.45               |                          |
| Other Maintenance & Operating Expenses                           | 5 02 99 990    | 1,571,893.56             |                          |
| Bank Charges                                                     | 5 03 01 040    | 3,925,744.74             |                          |
| Depreciation-Buildings and Other Structures                      | 5 05 01 040 01 | 1,032,850.24             |                          |
| Depreciation-Machinery and Equipment-Office Equipment            | 5 05 01 050 02 | 164,018.21               |                          |
| Depreciation-Machinery and Equipment-ICT Equipment               | 5 05 01 050 03 | 2,179,414.01             |                          |
| Depreciation-Machinery and Equipment-Communication Equipment     | 5 05 01 050 07 | 3,824.58                 |                          |
| Depreciation-Construction and Equipment                          | 5 05 01 050 08 | 129,960.00               |                          |
| Depreciation-Sports Equipment                                    | 5 05 01 050 13 | 27,648.00                |                          |
| Depreciation-Machinery and Equipment                             | 5 05 01 050 99 | 19,226.22                |                          |
| Depreciation- Transportation Equipment- Motor Vehicles           | 5 05 01 060 01 | 191,250.00               |                          |
| Depreciation-Furniture, Fixtures and Books-F&F                   | 5 05 01 070 01 | 122,775.84               |                          |
| Depreciation-Other Property, Plant and Equipment                 | 5 05 01 990 99 | 25,830.00                |                          |
| Loss of Assets                                                   | 5 05 04 090    | 44,375.10                |                          |
| <b>TOTAL</b>                                                     |                | <b>75,874,511,460.73</b> | <b>75,874,511,460.73</b> |

**CERTIFIED CORRECT:**

  
**ALLAN RAUL M. CATALAN**  
 Chief, Comptroller Division