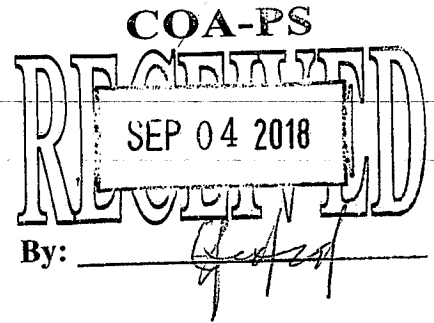


September 4, 2018



FOR : **MR. JOEY I. BERNANDINO, Audit Team Leader**

FROM : **COMPTROLLER DIVISON**

SUBJECT : **MONTHLY SUBMISSIONS FOR COA**

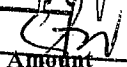
Transmitted herewith are the following documents pertaining to the monthly submissions required, as follows:

Particulars	JEV Number(s)
1. Cost of Sales – March 2018 ✓	Revised
2. Statement of Financial Performance – March 2018 ✓	Revised
3. Statement of Changes in Equity – March 2018 ✓	Revised
4. Statement of Financial Position –March 2018 ✓	Revised
5. Trial Balance –June 2018	n/a
6. Cost of Sales – June 2018 ✓	n/a
7. Statement of Financial Performance –June 2018 ✓	n/a
8. Statement of Changes in Equity – June 2018 ✓	n/a
9. Statement of Financial Position –June 2018 ✓	n/a
10. Schedule of Cash – June 2018 ✓	n/a
11. Check Disbursement Journals	18-06-0311 to 0312
12. Cash Disbursement Journal	18-06-0313
13. Cash Receipts Journal	18-06-0314 to 0315
14. Journal of Stocks Issued (Main)	18-06-0316 to 0317
15. Journal of Stocks Received	18-06-318 to 0319
16. Stock Transfer Journal	18-06-0320
17. Sales Return Journal (Main)	18-06-0321
18. Journal of Stocks Issued (Depot)	18-06-0322 to 0340; 0344
19. Cash Receipts Journal (Depot)	18-06-0345 to 0378
20. General Journal	18-06-0341 to 0343; 0379 to 0420
21. GJ- Liquidation	18-06-0421 to 0458
22.	

For your information and reference.


FATIMAH AMRHA A. PEÑAFLO
 Accountant III

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL POSITION
PS Revolving Fund (207511)
As of June 30, 2018

COA-PS
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 By: 
 Amount

ASSETS

Current Assets

Cash and Cash Equivalents	19,344,339,834.00
Cash on Hand	52,461,156.16
Cash-Collecting Officer	51,704,069.94
Petty Cash	757,086.22
Cash in Bank- Local Currency	19,287,116,674.46
Cash in Bank- LC, Current Account	3,788,154,757.70
Cash in Bank- LC, Savings Account	998,961,916.76
Cash in Bank- LC, Time Deposits	14,500,000,000.00
Treasury/ Agency Cash Accounts	4,762,003.38
Cash- Treasury/ Agency Deposit, Trust	4,762,003.38
Receivables	322,183,870.62
Inter-Agency Receivables	267,784,162.19
Due from NGAs	256,039,053.30
Due from GOCC's	11,685,432.22
Due from LGU's	59,676.67
Intra-Agency Receivables	-
Due from Regional Offices	-
Other Receivables	54,399,708.43
Due from Officers & Employees	630,162.97
Other Receivables	53,769,545.46
Inventories	1,721,804,750.74
Inventory Held for Sale	1,720,106,110.19
Merchandise Inventory	1,720,106,110.19
Inventory Held for Consumption	1,698,640.55
Office Supplies Inventory	644,178.73
Semi-Expendable M & E - Office Equipment	188,508.16
Semi-Expendable M & E - ICT Equipment	778,374.52
Semi-Expendable M & E - Communication Equipment	-
Semi-Expendable M & E - Furniture and Fixture	80,227.94
Semi-Expendable Books	7,351.20
Other Current Assets	1,647,057,298.46
Advances	145,347,533.47
Advances to Officers & Employees	606,276.25

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL POSITION
PS Revolving Fund (207511)
As of June 30, 2018

	<u>Amount</u>
Advances for Operating Expenses	3,128,082.32
Advances to Contractors	141,613,174.90
Prepayments	1,271,951.32
Prepaid Rent	840,543.19
Prepaid Insurance	413,908.13
Other Prepayments	17,500.00
Deposits	1,500,437,813.67
Deposits on Letters of Credit	1,498,886,390.14
Guaranty Deposits	1,551,423.53
Total Current Assets	23,035,385,753.82
Non- Current Assets	
Property, Plant and Equipment	97,493,974.94
Land	19,102,162.97
Land	19,102,162.97
Buildings and Other Structures	41,409,123.89
Buildings	77,579,028.10
<i>Accumulated Depreciation- Bldgs.</i>	(36,169,904.21)
<i>Net Value</i>	41,409,123.89
Machinery and Equipment	21,261,369.84
Office Equipment	10,101,643.40
<i>Accumulated Depreciation- Office Equipment</i>	(7,821,124.44)
<i>Net Value</i>	2,280,518.96
Information & Communication Tech. Equipment	46,113,972.58
<i>Accumulated Depreciation- Info. & Com. Tech. Equipment</i>	(29,604,838.86)
<i>Net Value</i>	16,509,133.72
Communication Equipment	280,993.20
<i>Accumulated Depreciation- Communication Equipment</i>	(200,062.64)
<i>Net Value</i>	80,930.56
Construction and Heavy Equipment	2,888,000.00
<i>Accumulated Depreciation- Construction & Heavy Equipment</i>	(1,085,190.00)
<i>Net Value</i>	1,802,810.00
Military, Police and Security Equipment	57,000.00
<i>Accumulated Depreciation- Military, Police and Security Eqpt.</i>	(51,300.00)
<i>Net Value</i>	5,700.00
Sports Equipment	614,400.00
<i>Accumulated Depreciation- Sports Equipment</i>	(127,014.75)
<i>Net Value</i>	487,385.25
Other Machinery & Equipment	268,480.00
<i>Accumulated Depreciation- Other Machinery & Equipment</i>	(173,588.65)
<i>Net Value</i>	94,891.35
Transportation Equipment	3,161,639.18
Motor Vehicles	11,379,825.08
<i>Accumulated Depreciation- Motor Vehicles</i>	(8,218,185.90)


PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL POSITION
PS Revolving Fund (207511)
As of June 30, 2018

	<u>Amount</u>
<i>Net Value</i>	3,161,639.18
Furniture, Fixtures and Books	2,484,338.53
Furniture & Fixtures	9,620,574.99
<i>Accumulated Depreciation- Furniture & Fixtures</i>	(7,136,236.46)
<i>Net Value</i>	2,484,338.53
Books	-
<i>Accumulated Depreciation- Books</i>	-
<i>Net Value</i>	-
Leased Assets Improvements	2,073,708.39
Leasehold Improvements- Building	2,728,564.07
<i>Accumulated Depreciation- Leasehold Improvements- Bldg</i>	(654,855.68)
<i>Net Value</i>	2,073,708.39
Other Property, Plant & Equipment	8,001,632.14
Other Property, Plant & Equipment	8,691,780.66
<i>Accumulated Depreciation- Other Property, Plant & Equipment</i>	(690,148.52)
<i>Net Value</i>	8,001,632.14
Intangible Assets	-
Computer Software	-
<i>Accumulated Amortization- Computer Software</i>	-
<i>Net Value</i>	-
Other Assets	-
Other Assets	-
Total Non-Current Assets	97,493,974.94
TOTAL ASSETS	23,132,879,728.76
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	2,037,908,554.28
Payables	2,037,908,554.28
Accounts Payable	2,037,289,631.58
Due to Officers and Employees	618,922.70
Inter- Agency Payables	18,963,069,247.14
Due to BIR	47,373,751.06
Due to GSIS	1,594,942.45
Due to Pag-ibig	74,496.06
Due to Philhealth	101,815.11
Due to NGAs	18,317,545,811.20
Due to GOCCs	489,328,215.91
Due to LGUs	107,050,215.35

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL POSITION
PS Revolving Fund (207511)
As of June 30, 2018

	<u>Amount</u>
Intra- Agency Payables	<u>6,945.40</u>
Due to Regional Offices	6,945.40
Trust Liabilities	<u>341,851,417.90</u>
Trust Liabilities	13,185,014.18
Guaranty/Security Deposits Payable	328,666,403.72
Other Payables	<u>42,350,871.73</u>
Other Payables	42,350,871.73
Total Current Liabilities	<u>21,385,187,036.45</u>
Total Liabilities	<u>21,385,187,036.45</u>
Net Assets/ Equity	
Equity	<u>1,747,692,692.31</u>
Accumulated Surplus / (Deficit)	1,747,692,692.31
Total Net Assets/ Equity	<u>1,747,692,692.31</u>
TOTAL LIABILITIES AND NET ASSETS/EQUITY	<u>23,132,879,728.76</u>

CERTIFIED CORRECT:


ALLAN RAUL M. CATALAN
Chief, Comptroller Division

COA-PS

PROCUREMENT SERVICE
 Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE

PS Revolving Fund (207511)

As of June 30, 2018

By: _____

Amount**Revenue**

Sales Revenue	4,021,819,968.15
Less: Sales Returns	2,281,063.87
Net Sales	<u>4,019,538,904.28</u>
Less: Cost of Sales	
Inventory, January 1	668,853,261.26
Less: Adjustments	-
Adjusted Inventory	668,853,261.26
Add: Purchases	4,889,242,374.27
Freight-in	11,937,381.98
Total Cost of Goods Available	5,570,033,017.51
Less: Inventory, June 30	1,720,106,110.19
Total Cost of Sales	<u>3,849,926,907.32</u>
Net Mark-Up	169,611,996.96
Add: Clearance & Certification Fees	52,499,490.00
Total Revenue	<u>222,111,486.96</u>

Less: Current Operating Expenses**Personnel Services****Salaries and Wages**

Salaries & Wages - Contractual	50,487,626.08
Total Salaries and Wages	<u>50,487,626.08</u>

Other Compensation

Personnel Economic Relief Allow.	3,356,636.49
Representation Allowance	939,900.00
Transportation Allowance	728,326.28
Clothing & Uniform Allowance	1,626,000.00
Productivity Incentive Allowance	
Longevity Pay	20,000.00
Overtime & Night Pay	745,544.61
Mid-Year Bonus	8,229,733.00
Cash Gift	-
Total Other Compensation	<u>15,646,140.38</u>

Personnel Benefits Contributions

Retirement and Life Insurance Premiums	5,114,391.76
Pag-Ibig Contributions	80,800.00
PhilHealth Contributions	502,367.52
Employees Compensation Insurance Premiums	172,300.00
Total Personnel Benefits Contributions	<u>5,869,859.28</u>

Other Personnel Services

Retirement Gratuity	-
Terminal Leave Benefits	1,544,463.12

PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE

PS Revolving Fund (207511)
As of June 30, 2018

	<u>Amount</u>
Other Personnel Benefits	1,695,960.59
Total Other Personnel Services	3,240,423.71
Total Personnel Services	75,244,049.45
Maintenance & Other Operating Expenses	
Travelling Expenses	
Travelling Expenses-Local	518,233.35
Travelling Expenses-Foreign	-
Total Travelling Expenses	518,233.35
Training and Scholarship Expenses	
Training Expenses	1,298,281.00
Total Training and Scholarship Expenses	1,298,281.00
Supplies and Materials Expenses	
Office Supplies Expense	821,281.99
Accountable Forms Expense	100,000.00
Non-Accountable Forms Expense	
Fuel, Oil and Lubricants Expenses	791,346.32
Semi-Expendable M&E Expenses - Office Equipment	11,199.90
Semi-Expendable M&E Expenses - ICT Equipment	29,294.29
Semi-Expendable M&E Expenses - Military, Police & Security	5,600.00
Semi-Expendable F&F Expenses -Books	882.40
Total Supplies and Materials Expenses	1,759,604.90
Utility Expenses	
Water Expenses	644,206.94
Electricity Expenses	3,094,914.27
Total Utility Expenses	3,739,121.21
Communication Expenses	
Postage and Courier Services	57,985.00
Telephone Expenses	729,422.77
Internet Subscription Expenses	858,955.09
Total Communication Expenses	1,646,362.86
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	251,600.00
Total Confidential, Intelligence and Extraordinary Expenses	251,600.00
Professional Services	
Legal Services	157,150.00
Consultancy Services	2,440,000.00
Other Professional Expenses	2,495,975.00
Total Professional Services	5,093,125.00

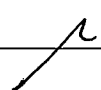


PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE

PS Revolving Fund (207511)

As of June 30, 2018

	<u>Amount</u>
General Services	
Janitorial Services	-
Security Services	486,455.42
Other General Services	9,321,990.13
Total General Services	9,808,445.55
Repairs and Maintenance	
Repairs and Maintenance- Buildings	372,419.02
Repairs and Maintenance- Other Structures	16,077.50
Repairs and Maintenance- Office Equipment	12,405.00
Repairs and Maintenance- ICT Equipment	131,153.00
Repairs and Maintenance- OME	-
Repairs and Maintenance- Communication Equipment	8,500.00
Repairs and Maintenance- Construction Equipment	5,200.00
Repairs and Maintenance- Sports Equipment	20,680.00
Repairs and Maintenance- Transportation Eqpt	361,771.06
Total Repairs and Maintenance	928,205.58
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties & Licenses	46,245.30
Fidelity Bond Premiums	337,650.00
Insurance Expenses	643,759.72
Total Taxes, Insurance Premiums and Other Fees	1,027,655.02
Other Maintenance and Operating Expenses	
Advertising Expenses	289,079.95
Printing and Publication Expenses	-
Representation Expenses	690,283.81
Transportation and Delivery Expenses	-
Rent/Lease Expenses	1,557,486.36
Subscription Expenses	12,918.00
Other Maintenance & Operating Expenses	1,220,397.14
Total Other Maintenance and Operating Expenses	3,770,165.26
Total Maintenance and Other Operating Expenses	29,840,799.73
Financial Expenses	
Financial Expenses	
Bank Charges	100.00
Other Financial Charges	-
Total Financial Expenses	100.00
Non-Cash Expenses	
Depreciation	




PROCUREMENT SERVICE
Department of Budget and Management
DETAILED STATEMENT OF FINANCIAL PERFORMANCE

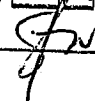
PS Revolving Fund (207511)
As of June 30, 2018

	<u>Amount</u>
Depreciation- Buildings	936,537.70
Depreciation-Office Equipment	405,714.34
Depreciation- Information & Communication Tech. Eqpt	2,188,506.32
Depreciation- Communication Equipment	12,725.88
Depreciation- Construction and Heavy Equipment	129,960.00
Depreciation- Military, Police & Security Equipment	-
Depreciation- Sports Equipment	27,648.00
Depreciation- Other Machinery Equipment	5,744.22
Depreciation- Motor Vehicles	188,035.74
Depreciation- Furniture and Fixtures	126,869.77
Depreciation- Books	-
Depreciation- Leasehold Asset Impvt, Buildings	61,392.72
Depreciation- Other Property, Plant and Equipment	25,830.00
Total Non-Cash Expenses	4,108,964.69
Current Operating Expenses	109,193,913.87
Surplus (Deficit) from Current Operations	112,917,573.09
Add: Service and Business Income	
Service Income	
Fines and Penalties- Service Income	46,622,378.50
Other Service Income	119,532,593.24
Total Service Income	166,154,971.74
Business Income	
Seminar/ Training Fees	705,476.12
Other Business Income	50.00
Interest Income	4,050,839.05
Total Business Income	4,756,365.17
Shares, Grants and Donations	
Income from Grants & Donations in Kind	-
Shares, Grants and Donations	-
Less: Losses	
Loss on Sale of Property, Plant and Equipment	-
Loss of Assets	-
Total Losses	-
Surplus (Deficit) for the period	283,828,910.00

CERTIFIED CORRECT:


ALLAN RAUL M. CATALAN
 Chief, Comptroller Division

PROCUREMENT SERVICE
Department of Budget and Management
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
PS Revolving Fund (207511)
As of June 30, 2018

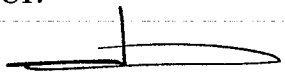
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Balance at January 1, 2018	1,525,728,256.05
Adjustments:	
Expenses from prior years	(16,124,731.65)
Reversal of Income	(29,138,899.98)
Recognition of PY Income	45,884.42
Freight Charges	(25,186,168.02)
Adjustment in Inventory	10,599,860.78
Seminar Fees EBBSI	443,677.80
Adjustment in DBM Balances	(2,684,623.04)
Income Share utilization	186,383.13
Unrecognized Tax liability	(45,703.62)
Excess liquidation of fund transfer charged to income share	39,846.44
Restated Balance	<u>1,463,863,782.31</u>

Changes in Net Assets/ Equity for the Calendar Year

Surplus for the Period	<u>283,828,910.00</u>
Balance at June 30, 2018	<u><u>1,747,692,692.31</u></u>

CERTIFIED CORRECT:


ALLAN RAUL M. CATALAN
Chief, Comptroller Division

PROCUREMENT SERVICE
Department of Budget & Management
PRE-CLOSING TRIAL BALANCE
As of June 30, 2018

Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	1 01 01 010	51,704,069.94	-
Petty Cash	1 01 01 020	757,086.22	-
Cash In Bank - Local Currency, Current Account	1 01 02 020	3,788,154,757.70	-
Cash In Bank -UCPB Local Currency, Savings a/c - UCPB	1 01 02 030	998,961,916.76	-
Cash In Bank - Local Currency, Time Deposits	1 01 02 040	14,500,000,000.00	-
Cash- Treasury/ Agency Deposit, Regular	1 01 04 010	-	-
Cash- Treasury/ Agency Deposit, Trust	1 01 04 030	4,762,003.38	-
Due from National Government Agencies	1 03 03 010	256,039,053.30	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020	11,685,432.22	-
Due from Local Government Units	1 03 03 030	59,676.67	-
Due from Regional Offices	1 03 04 030	-	-
Due from Officers and Employees	1 03 05 020	630,162.97	-
Other Receivables	1 03 05 990	53,769,545.46	-
Merchandise Inventory	1 04 01 010 01	5,570,033,017.51	-
Office Supplies Inventory	1 04 04 010	644,178.73	-
Semi-Expendable Office Equipment	1 04 05 020	188,508.16	-
Semi-Expendable ICT Equipment	1 04 05 030	778,374.52	-
Semi-Expendable Communication Equipment	1 04 05 070	-	-
Semi-Expendable Sports Equipment	1 04 05 120	-	-
Semi-Expendable Furniture and Fixtures	1 04 06 010	80,227.94	-
Semi-Expendable Books	1 04 06 020	7,351.20	-
Land	1 06 01 010	19,102,162.97	-
Buildings	1 06 04 010	77,579,028.10	-
Accumulated Depreciation- Buildings	1 06 04 011	-	36,169,904.21
Office Equipment	1 06 05 020	10,101,643.40	-
Accumulated Depreciation - Office Equipment	1 06 05 021	-	7,821,124.44
Information and Communication Technology Equipment	1 06 05 030	46,113,972.58	-
Accumulated Depreciation - Information and Communication Techno	1 06 05 031	-	29,604,838.86
Communication Equipment	1 06 05 070	280,993.20	-
Accumulated Depreciation - Communication Equipment	1 06 05 071	-	200,062.64
Construction and Heavy Equipment	1 06 05 080	2,888,000.00	-
Accumulated Depreciation- Construction and Heavy Equipment	1 06 05 081	-	1,085,190.00
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	-	127,014.75
Other Machinery and Equipment	1 06 05 990	268,480.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991	-	173,588.65
Motor Vehicles	1 06 06 010	11,379,825.08	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011	-	8,218,185.90
Furniture & Fixtures	1 06 07 010	9,620,574.99	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011	-	7,136,236.46
Books	1 06 07 020	-	-
Accumulated Depreciation - Books	1 06 07 021	-	-
Leased Assets Improvements, Buildings	1 06 09 020	2,728,564.07	-
Accumulated Depreciation - Leased Assets Improvements, Buildings	1 06 09 021	-	654,855.68
Other Property, Plant and Equipment	1 06 99 990	8,691,780.66	-
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 991	-	690,148.52
Advances for Operating Expenses	1 99 01 010	3,128,082.32	-
Advances for Payroll	1 99 01 020	-	-
Advances to Special Disbursing Officer	1 99 01 030	-	-
Advances to Officers and Employees	1 99 01 040	606,276.25	-
Advances to Contractors	1 99 02 010	141,613,174.90	-
Prepaid Rent	1 99 02 020	840,543.19	-
Prepaid Insurance	1 99 02 050	413,908.13	-
Other Prepayments	1 99 02 990	17,500.00	-
Deposit on Letters of Credit	1 99 03 010	1,498,886,390.14	-
Guaranty Deposits	1 99 03 020	1,551,423.53	-

PROCUREMENT SERVICE
Department of Budget & Management
PRE-CLOSING TRIAL BALANCE
As of June 30, 2018

Account Title	Account Code	Debit	Credit
Other Assets	1 99 99 990	-	-
Accounts Payable	2 01 01 010	-	2,037,289,631.58
Due to Officers & Employees	2 01 01 020	-	618,922.70
Due to BIR	2 02 01 010	-	47,373,751.06
Due to GSIS	2 02 01 020	-	1,594,942.45
Due to PAG-IBIG	2 02 01 030	-	74,496.06
Due to PHILHEALTH	2 02 01 040	-	101,815.11
Due to NGAs	2 02 01 050	-	18,317,545,811.20
Due to GOCCs	2 02 01 060	-	489,328,215.91
Due to LGUs	2 02 01 070	-	107,050,215.35
Due to Regional Offices	2 03 01 030	-	6,945.40
Trust Liabilities	2 04 01 010	-	13,185,014.18
Guaranty/Security Deposits Payable	2 04 01 040	-	328,666,403.72
Other Payables	2 99 99 990	-	42,350,871.73
Accumulated Surplus / (Deficit)	3 01 01 010	-	1,463,863,782.31
Revenue and Expense Summary	3 03 01 010	-	-
Clearance and Certification Fees	4 02 01 040	-	52,499,490.00
Fines and Penalties- Service Income	4 02 01 140	-	46,622,378.50
Other Service Income	4 02 01 990	-	119,532,593.24
Seminar/ Training Fees	4 02 02 040	-	705,476.12
Sales Revenue	4 02 02 160	-	4,019,538,904.28
Interest Income	4 02 02 210	-	4,050,839.05
Other Business Income	4 02 02 990	-	50.00
Income from Grants and Donations in Kind	4 04 02 020	-	-
Gain on Foreign Exchange (FOREX)	4 05 01 010	-	-
Gain on Sale of Property, Plant and Equipment	4 05 01 040	-	-
Salaries & Wages - Casual/Contractual	5 01 01 020	50,487,626.08	-
Personal Economic Relief Allowance (PERA)	5 01 02 010	3,356,636.49	-
Representation Allowance	5 01 02 020	939,900.00	-
Transportation Allowance	5 01 02 030	728,326.28	-
Clothing / Uniform Allowance	5 01 02 040	1,626,000.00	-
Productivity Incentive Allowance	5 01 02 080	-	-
Longevity Pay	5 01 02 120	20,000.00	-
Overtime and Night Pay	5 01 02 130	745,544.61	-
Year-End Bonus	5 01 02 140	8,229,733.00	-
Cash Gift	5 01 02 150	-	-
Other Bonuses & Allowances	5 01 02 990	-	-
Retirement and Life Insurance Premiums	5 01 03 010	5,114,391.76	-
Pag-Ibig Contributions	5 01 03 020	80,800.00	-
PhilHealth Contributions	5 01 03 030	502,367.52	-
Employees Compensation Insurance Premiums	5 01 03 040	172,300.00	-
Retirement Gratuity	5 01 04 020	-	-
Terminal Leave Benefits	5 01 04 030	1,544,463.12	-
Other Personnel Benefits	5 01 04 990	1,695,960.59	-
Traveling Expenses - Local	5 02 01 010	518,233.35	-
Traveling Expenses - Foreign	5 02 01 020	-	-
Training Expenses	5 02 02 010	1,298,281.00	-
Office Supplies Expenses	5 02 03 010	821,281.99	-
Accountable Forms Expenses	5 02 03 020	100,000.00	-
Non-Accountable Forms Expenses	5 02 03 030	-	-
Fuel, Oil and Lubricants Expenses	5 02 03 090	791,346.32	-
Semi-Expendable M&E Expenses - Office Equipment	5 02 03 210 02	11,199.90	-
Semi-Expendable M&E Expenses - ICT Equipment	5 02 03 210 03	29,294.29	-
Semi-expendible, Military, Police & Security	5 02 03 210 09	5,600.00	-
Semi-Expendable M&E Expenses - Sports Equipment	5 02 03 210 12	-	-
Semi-Expendable Furniture, Fixtures & Books Expenses - Books	5 02 03 220 02	882.40	-
Water Expenses	5 02 04 010	644,206.94	-
Electricity Expenses	5 02 04 020	3,094,914.27	-

PROCUREMENT SERVICE
Department of Budget & Management
PRE-CLOSING TRIAL BALANCE
As of June 30, 2018

Account Title	Account Code	Debit	Credit
Postage & Deliveries	5 02 05 010	57,985.00	-
Telephone Expenses - Landline	5 02 05 020 01	624,229.41	-
Telephone Expenses - Mobile	5 02 05 020 02	105,193.36	-
Internet Subscription Expenses	5 02 05 030	858,955.09	-
Extraordinary and Miscellaneous Expenses	5 02 10 030	251,600.00	-
Legal Services	5 02 11 010	157,150.00	-
Consultancy Services	5 02 11 030	2,440,000.00	-
Other Professional Services	5 02 11 990	2,495,975.00	-
Janitorial Services	5 02 12 020	-	-
Security Services	5 02 12 030	486,455.42	-
Other General Services	5 02 12 990	9,321,990.13	-
Repairs and Maintenance- Bldgs. & Other Structures - Buildings	5 02 13 040 01	372,419.02	-
Repairs and Maintenance- Bldgs. & Other Structures - Other Structures	5 02 13 040 99	16,077.50	-
Repairs and Maintenance- Machinery and Equipment OE	5 02 13 050 02	12,405.00	-
Repairs and Maintenance- Machinery and Equipment IT	5 02 13 050 03	131,153.00	-
Repairs and Maintenance-Machinery and Equipment Communication & Equipment	5 02 13 050 07	8,500.00	-
Repairs and Maintenance-Machinery and Equipment Construction Eqpt	5 02 13 050 08	5,200.00	-
Repairs and Maintenance-Sports Equipment	5 02 13 050 13	20,680.00	-
Repairs and Maintenance- Machinery and Equipment OME	5 02 13 050 99	-	-
Repairs and Maintenance- Transportation Equipment	5 02 13 060 01	361,771.06	-
Repairs and Maintenance- Furniture and Fixtures	5 02 13 070	-	-
Taxes, Duties & Licenses	5 02 15 010	46,245.30	-
Fidelity Bond Premiums	5 02 15 020	337,650.00	-
Insurance Expenses	5 02 15 030	643,759.72	-
Advertising Expenses	5 02 99 010	289,079.95	-
Printing and Publication Expenses	5 02 99 020	-	-
Representation Expenses	5 02 99 030	690,283.81	-
Transportation and Delivery Expenses	5 02 99 040	-	-
Rent/Lease Expenses	5 02 99 050	1,557,486.36	-
Subscription Expenses	5 02 99 070	12,918.00	-
Donations	5 02 99 080	-	-
Other Maintenance & Operating Exp.	5 02 99 990	1,220,397.14	-
Bank Charges	5 03 01 040	100.00	-
Other Financial Charges-DS	5 03 01 990	-	-
Cost of Sales	5 04 02 010	-	-
Depreciation- Buildings and Other Structures - Buildings	5 05 01 040 01	936,537.70	-
Depreciation- Machinery and Equipment-Office Equipment	5 05 01 050 02	405,714.34	-
Depreciation- Machinery and Equipment-ICT Equipment	5 05 01 050 03	2,188,506.32	-
Depreciation- Machinery and Equipment-Communication Equipment	5 05 01 050 07	12,725.88	-
Depreciation- Machinery and Equipment-Construction & Heavy Equipment	5 05 01 050 08	129,960.00	-
Depreciation- Machinery and Equipment- Military, Police and Security	5 05 01 050 10	-	-
Depreciation- Sports Equipment	5 05 01 050 13	27,648.00	-
Depreciation- Machinery and Equipment	5 05 01 050 99	5,744.22	-
Depreciation- Transportation Equipment- Motor Vehicles	5 05 01 060 01	188,035.74	-
Depreciation- Furniture, Fixtures and Books- F& F	5 05 01 070 01	126,869.77	-
Depreciation- Leased Assets Improvements-Buildings	5 05 01 090 02	61,392.72	-
Depreciation- Other Property, Plant and Equipment	5 05 01 990 99	25,830.00	-
TOTAL		27,183,933,000.06	27,183,933,000.06

CERTIFIED CORRECT:



ALLAN RAUL M. CATALAN
Chief, Comptroller Division