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, 2020.

Thank you.

Very truly yours,

Chief Accountant
Accounting Division
Financial Management Office



TRIAL BALANCE

Fund Cluster 01 Regular Agency Fund As of June 30, 2020

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	574,295.65	: = 3
Petty Cash	1 01 01 020 - 00	1,851,255.08	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	403,051,264.73	
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	113,605,454.09	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	3,863,783.62	-
Due from National Government Agencies	1 03 03 010 - 00	2,414,667,047.55	
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,788,686,917.95	
Due from Central Office	1 03 04 010 - 00	163,842,313.92	=
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,903,390,081.19	
Due from Officers and Employees	1 03 05 020 - 00	5,444,859.04	<u>.</u>
Other Receivables	1 03 05 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	16,270,804.22	_
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	308,084,956.60	12
Non-Accountable Inventory	1 04 04 030 - 00	43,704,281.73	
Drugs and Medicines Inventory	1 04 04 060 - 00	2,896,440.87	
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,248,557.45	
Other Supplies and Materials Inventory	1 04 04 070 - 00	3,296,351.80	-
Semi-Expendable Machinery	1 04 05 010 - 00	71,416.32	_
Semi-Expendable Office Equipment			
	1 04 05 020 - 00	3,516,099.51	.=-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	2,275,078.79	
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,170,150.01	(-)
Semi-Expendable Other Machinery and Equipment	1 04 05 190 - 00	98,800.00	:#)
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	24,231,336.71	-
Semi-Expendable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	260,332,816.94	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	2	11,066,184.99
Other Structures	1 06 04 990 - 00	5,444,486.98	(#)
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	9	164,633.04
Machinery	1 06 05 010 - 00	253,004,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	64,120,725.88
Office Equipment	1 06 05 020 - 00	155,362,005.97	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	52,471,155.03
Information and Communication Technology Equipment	1 06 05 030 - 00	1,428,814,616.14	. €0
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	2	304,118,658.20
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,170,756.54
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,870,672.44	
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	13,772,255.21	
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	672,199.29
Medical Equipment	1 06 05 110 - 00	102,225.00	
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00		2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	30,7 17,440.33	12,349,302.94
Other Machinery and Equipment	1 06 05 141 - 00	1,763,446,056.00	12,545,502.54
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	1,703,440,030.00	36,314,943.62
Motor Vehicles	1 06 05 991 - 00	46,953,069.02	30,314,343.02
Accumulated Depreciation - Motor Vehicles	1 06 06 010 - 00	40,933,009.02	16 007 456 57
	TO SECURE OF A SECURIT OF A SECURE OF A SECURE OF A SECURE OF A SECURIT	100 747 242 22	16,807,456.57
Furniture and Fixtures Assumulated Depresiation - Furniture and Fixtures	1 06 07 010 - 00	109,747,243.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	2 467 662 65	23,254,749.17
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 99 030 - 00	12,906,104.58	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	<u>arres</u> anaest system
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 991 - 00	-	75,002.50

Development in Progress	PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Amontization - Computer Software	Computer Software	1 08 01 020 - 00	103,401,856.40	275
Development in Progress	35 **COORDING #**POSACTORS - DOCUMENT STANDARD STANDA	1 08 01 021 - 00		13,750,735.00
Advances for Operating Expenses	A SECTION OF THE PROPERTY OF T	1 08 99 020 - 00	121,210,130.15	i.=:
Advances to Contractors 19 00 1 00 - 00 50,388.00 - 0.		1 99 01 010 - 00	555,577.79	je.
Advances to Contractors 1990 20 101 - 00 4,342,78.41 1 1990 20 30 - 00 5,6667 1 1990 20 30 - 00 5,6667 1 1990 20 30 - 00 366,327.48 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.58 1 1990 20 30 - 00 320,327.59 1 1 1990 20 30 - 00 320,327.59 1 1 1 1 1 1 1 1 1	The state of the s	1 99 01 030 - 00	17,975,586.25	144 N
Prepaid Registration		1 99 01 040 - 00	904,388.00	×=
Prepaid Insurance	Advances to Contractors	1 99 02 010 - 00	4,342,745.41	-
Chtter Prepayments	Prepaid Registration	1 99 02 030 - 00		-
Subaraty Deposits 1,99 1,904 00 1,574,595,73 Conflicated Property/Assets 1,99 99 040 00 236,109,234.50 1,904,234.50	Prepaid Insurance	1 99 02 050 - 00	[18] [18] * [18] * [18] [18] [18] [18] [18] [18] [18] [18]	
Confiscated Property/Assets	Other Prepayments			=
Decounts Payable 2 0 10 10 10 0 0	Guaranty Deposits		50 * 100 pt - 30 * 100 to 100	-
September 2		The state of the s	236,103,234.50	
Tax Refunds Payable 2 0 (1 0 3 0 10 0 00) - 68,488,987,752,60 45,592,588,587 Due to GSIS 2 0 0 1 0 0 0 0 0 0 - 43,798,432,44 Due to SIS 2 0 0 1 0 0 0 0 0 0 0 - 44,748,632,44 Due to PAJEIG 2 0 0 1 0 0 0 0 0 0 0 0 0 - 47,486,224 Due to NGAS 2 0 0 1 0 0 0 0 0 0 0 0 0 0 5,559,912,49 5,559,912,49 Due to Corca 2 0 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 5,614,978,37 1,664,000,200 Due to Cortral Office 2 0 3 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			-	
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Due to PMIHealth 2 02 01 000 - 00 - 1,55,93,121,80 Due to NGAS 2 02 01 050 - 00 - 1,66,00,003,53 Due to GOCCTS 2 02 01 050 - 00 - 1,66,00,003,53 Due to Central Office 2 03 01 101 - 00 - 1,51,137,837 Due to Coperating Units 2 03 01 104 - 00 - 1,51,137,837 Guaranty/Security Deposits Payable 2 05 01 199 - 00 - 31,310,750,032 Other Deferred Credits 2 99 99 99 00 - - 31,310,122,02 Other Deferred Credits 3 01 101 0 0 - - 31,555,59,82,56 Other Deferred Credits 2 99 99 99 00 - - 31,555,59,82,56 Other Business Income 4 02 02 99 - 00 - 4,655,56,99,87 65,71,98,00 Other Business Income 4 02 02 99 - 00 - 4,655,56,99,87 65,71,98,00 1,247,425,466,40 Salaries and Wages-Regular-Civilian 5 01 01 01 0 01 01 524,445,613 1,247,425,466,40 Salaries and Wages-Regular-Civilian 5 01 02 01 0 01 13,807,599,48 -		The state of the s		
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Salaries and Wages-Casual/Contractual 5 01 01 020 - 00 6,822,456.83 -	A MATERIAL PROPERTY OF THE PRO		-	1,247,425,466.40
Personnel Economic Relief Allowance (PERA)-Civillan 5 01 02 010 - 01 38,075,969.43 - 2	100 March 200 Ma			-
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Transportation Allowance (TA) Subsistence Allowance-Military/Uniformed Personnel Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 Covertime Pay So 10 20 60 - 04 1,684.08 5 01 02 080 - 1 5,000.00 5,000.		AND DESCRIPTION OF STREET		-
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PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Telephone Expenses-Mobile	5 02 05 020 - 01	950,910.16	
Telephone Expenses-Landline	5 02 05 020 - 02	934,415.68	428
Internet Subscription Expenses	5 02 05 030 - 00	1,749,873.29	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	12,680.00	9.
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	4,179,265.67	
Other Professional Services	5 02 11 990 - 00	39,172,077.37	÷.
Environment /Sanitary Services	5 02 12 010 - 00	155,423.50	-
Janitorial Services	5 02 12 020 - 00	10,126,271.33	-
Security Services	5 02 12 030 - 00	194,400.00	
Other General Services	5 02 12 990 - 00	4,432,067.00	-
Other General Services-Others	5 02 12 990 - 99	475,496.65	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	9,698,887.32	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	420,751.26	2
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	26,554.00	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	23,933.00	
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	323,755.86	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	16,790.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	59,333.72	-
Fidelity Bond Premiums	5 02 15 020 - 00	856,104.91	÷
Advertising Expenses	5 02 99 010 - 00	24,316.00	=
Printing and Publication Expenses	5 02 99 020 - 00	1,138,107.20	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,086,230.40	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,191,202.92	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	210,810.53	₹.
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,684,200.95	-
Subscription Expenses	5 02 99 070 - 00	223,028.10	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	525,817.62	
Amortization-Intangible Assets-Computer Software	5 05 02 010 - 02	6,875,000.00	-
TOTAL		13,700,919,463.09	13,700,919,463.09

Certified Correct:

MARILOU A. CABIGON

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 one (1) page Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of June 30, 2020.

Thank you.

Very truly yours,

MARILOD A. CABIGON
Chief Accountant
Accounting Division
Financial Management Office



TRIAL BALANCE

Fund Cluster 02 Foreign-Assisted Project Fund As of June 30, 2020

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 05 020 - 00	4,607,893.73	
Buildings	1 06 04 010 - 00	74,804,873.84	•
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	29,751,036.92
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	y	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 Machinery and Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	= 3
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	-	522,106,216.22
TOTAL		8,313,072,280.43	8,313,072,280.43

Certified Correct:

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 one (1) page Trial Balance, Fund Cluster 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of June 30, 2020.

Thank you.

Very truly yours,

MARILOU A CABIGON
Chief Accountant
Accounting Division
Financial Management Office



TRIAL BALANCE

Fund Cluster 03 Special Account-Locally Funded As of June 30, 2020

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	3,455,469,417.83	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	29,000,000.00	
Office Equipment	1 06 05 020 - 00	839,236.60	
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	•	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	87,637,712.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	150	40,849,526.25
Other Machinery and Equipment	1 06 05 990 - 00	508,094.93	=11
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	r= 1	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
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Accounts Payable	2 01 01 010 - 00		88,280.47
Due to BIR	2 02 01 010 - 00	9	15,820.94
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,378,094,241.36
Other Service Income	4 02 01 990 - 00		154,411,999.00
Subsidy from National Government	4 03 01 010 - 00	-	66,375.73
TOTAL		3,579,370,306.89	3,579,370,306.89

Certified Correct:

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 one (1) page Trial Balance, Fund Cluster 07-Trust Fund, Regular Agency (RA) Books as of June 30, 2020.

Thank you.

Very truly yours,

MARILOU A CABIGON

Chief Accountant

Accounting Division

Financial Management Office



TRIAL BALANCE

Fund Cluster 07 Trust Fund As of June 30, 2020

PARTICULARS		ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers		1 01 01 010 - 00	851,161.81	-
Cash in Bank - Local Currency, Current Account		1 01 02 020 - 00	1,695,079,465.08	
Cash - Treasury/Agency Deposit, Trust		1 01 04 030 - 00	13,977,743,596.47	
Cash - Modified Disbursement System (MDS), Trust		1 01 04 060 - 00	10,021,041,426.04	
Semi-Expandable Furniture and Fixtures		1 04 06 010 - 00	6,900.00	=
Information and Communication Technology Equipment		1 06 05 030 - 00	112,000.00	-
Advances for Operating Expenses		1 99 01 010 - 00	1,886,912.96	-
Awards and Rewards Payable		2 01 01 080 - 00	<u>~</u>	857,755,814.68
Tax Refunds Payable	1	2 01 03 010 - 00	-	20,603,090,213.90
Due to BIR		2 02 01 010 - 00		50,274,086.63
Trust Liabilities	10	2 04 01 010 - 00		4,083,925,393.01
Guaranty/Security Deposits Payable		2 04 01 040 - 00	-	2,600,827.41
Other Payables	1	2 99 99 990 - 00		3,319,981.80
Accumulated Surplus/(Deficits)		3 01 01 010 - 00	-	95,755,144.93
TOTAL			25,696,721,462.36	25,696,721,462.36

Certified Correct:

MARILOU A. CABIGO Chief Accountant Accounting Division

Financial Management Office