



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

March 15, 2019

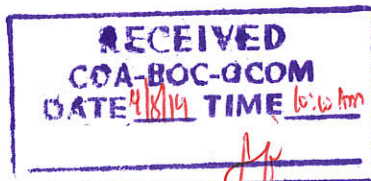
**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

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 **two (2) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of January 31, 2019.**

Thank you.

Very truly yours,



\* NOTE:  
APA Nos. 01-0001 to  
01-0007 is not yet  
submitted.

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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COA – Resident Auditor  
Dept. of Budget and Management  
**File**



Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**

Fund Cluster 01


Regular Agency Fund

As of January 31, 2019

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,475.76	-
Petty Cash	1 01 01 020 - 00	2,107,458.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	715,138,098.30	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	1,054,755.13	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	1,174,431,955.61	-
Due from National Government Agencies	1 03 03 010 - 00	1,494,810,948.93	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,213,961,860.00	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,905,914,125.73	-
Due from Officers and Employees	1 03 05 020 - 00	5,442,298.60	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	17,942,959.55	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	320,625,546.87	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,337,045.45	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,000,098.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	2,062,225.51	-
Semi-Expandable Information and Communications Technology Equipment	1 04 05 030 - 00	607,971.96	-
Semi-Expandable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	47,500.01	-
Semi-Expandable Other Machinery and Equipment	1 04 05 190 - 00	72,300.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	25,874,847.01	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	240,745,474.16	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,548,900.91
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	164,633.04
Machinery	1 06 05 010 - 00	253,004,050.00	-
Office Equipment	1 06 05 020 - 00	143,450,040.51	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,720,972.73
Information and Communication Technology Equipment	1 06 05 030 - 00	650,853,783.14	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	269,605,059.06
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,133,969.88
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,662,328.44	-
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	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
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	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	52,416,732.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	496,594.42
Motor Vehicles	1 06 06 010 - 00	43,764,304.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,586,105.37
Furniture and Fixtures	1 06 07 010 - 00	107,958,043.79	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	21,040,040.05
Books	1 06 07 020 - 00	3,370,836.75	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	385,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	1,184,500.00	-
Advances to Officers and Employees	1 99 01 040 - 00	247,719.62	-
Advances to Contractors	1 99 02 010 - 00	41,691,451.74	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Prepaid Registration	1 99 02 030 - 00	11,480.00	-
Prepaid Insurance	1 99 02 050 - 00	1,195,726.92	-
Other Prepayments	1 99 02 990 - 00	265,987.50	-
Guaranty Deposits	1 99 03 020 - 00	1,674,595.73	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Other Assets	1 99 99 990 - 00	370,467,131.51	-
Accounts Payable	2 01 01 010 - 00	-	134,607,526.65
Due to Officers and Employees	2 01 01 020 - 00	-	593,367,417.13
Tax Refunds Payable	2 01 03 010 - 00	-	4,011,083,728.74
Due to BIR	2 02 01 010 - 00	-	24,160,384.09
Due to GSIS	2 02 01 020 - 00	-	15,258,525.29
Due to Pag-IBIG	2 02 01 030 - 00	-	1,515,535.68
Due to PhilHealth	2 02 01 040 - 00	-	4,877,920.28
Due to NGAs	2 02 01 050 - 00	-	1,664,000,025.30
Due to GOCCs	2 02 01 060 - 00	-	119,726.91
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	158,130,750.03
Due to Operating Units	2 03 01 040 - 00	-	209,674,934.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	60,699,689.35
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(4,078,774.04)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,378,653,067.20
Subsidy from National Government	4 03 01 010 - 00	-	1,323,201,786.33
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	72,739,905.34	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	30,347.68	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	5,461,217.05	-
Representation Allowance (RA)	5 01 02 020 - 00	556,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	474,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,860.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	2,170,717.35	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	26,400.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	251,392.64	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	72,300.00	-
Traveling Expenses-Local	5 02 01 010 - 00	122,537.64	-
Training Expenses	5 02 02 010 - 00	43,680.00	-
Office Supplies Expenses	5 02 03 010 - 00	450,164.14	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,110,238.72	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	48,340.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	1,259,400.00	-
Water Expenses	5 02 04 010 - 00	578,311.78	-
Electricity Expenses	5 02 04 020 - 00	1,785,922.87	-
Postage and Courier Services	5 02 05 010 - 00	44,943.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	97,700.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	238,960.38	-
Internet Subscription Expenses	5 02 05 030 - 00	227,825.90	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	300.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	385,337.10	-
Other Professional Services	5 02 11 990 - 00	116,979.66	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	143,846.69	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	16,299.99	-
Taxes, Duties and Licenses	5 02 15 010 - 01	20,393.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	215,142.00	-
Printing and Publication Expenses	5 02 99 020 - 00	1,150.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	19,850.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	78,531.28	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	162,400.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	6,412.57	-
<b>TOTAL</b>		<b>11,021,635,029.17</b>	<b>11,021,635,029.17</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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**BUREAU OF CUSTOMS**  
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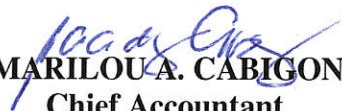
**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

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 January 31, 2019.**

Thank you.

Very truly yours,

  
**MARILOUA. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
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Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of January 31, 2019

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	44,922,532.58	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	12,718,102.04
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 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	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Construction in Progress-Infrastructure Assets	1 06 10 020 - 00	29,882,341.26	-
Other Prepayments	1 99 02 990 - 00	280,850.00	-
Other Assets	1 99 99 990 - 00	89,841,603.15	-
Due to BIR	2 02 01 010 - 00	-	110,442.93
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	-	629,151,161.32
<b>TOTAL</b>		<b>8,403,194,733.58</b>	<b>8,403,194,733.58</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

March 15, 2019


**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 January 31, 2019.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
File

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Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 03  
Special Account-Locally Funded  
As of January 31, 2019

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	976,888.58	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	2,616,179,167.28	-
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	-	40,849,526.25
Other Machinery and Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation - Other Machinery and 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
Advances to Special Disbursing Officer	1 99 01 030 - 00	26,771.70	-
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Other Assets	1 99 99 990 - 00	482,984,777.92	-
Accounts Payable	2 01 01 010 - 00	-	1,159,144.00
Due to BIR	2 02 01 010 - 00	-	(12,557.22)
Due to NGAs	2 02 01 050 - 00	-	480,000,000.00
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,695,349,601.46
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	158,132.28	-
<b>TOTAL</b>		<b>3,223,189,777.63</b>	<b>3,223,189,777.63</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

March 15, 2019


**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 January 31, 2019.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Acting Chief Accountant  
Accounting Division  
Financial Management Office

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COA – Resident Auditor  
Dept. of Budget and Management  
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Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**

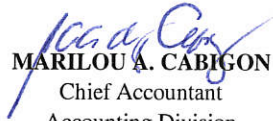
Fund Cluster 07

Trust Fund

As of January 31, 2019

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,016,257.52	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,007,825,680.85	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	22,066,487,123.38	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	425,555.53	-
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	-	857,755,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	19,376,194,932.20
Due to BIR	2 02 01 010 - 00	-	58,440,727.85
Trust Liabilities	2 04 01 010 - 00	-	3,269,359,848.41
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	2,485,827.41
Other Payables	2 99 99 990 - 00	-	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	1,614,021.10
<b>TOTAL</b>		<b>23,568,960,130.24</b>	<b>23,568,960,130.24</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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