



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

June 14, 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 **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of May 31, 2019.**

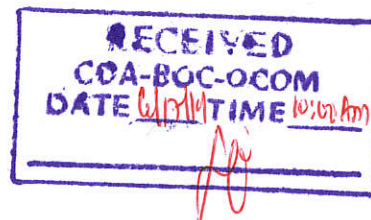
Thank you.

Very truly yours,


MARILOU A. CABIGON
Chief Accountant
Accounting Division
Financial Management Office

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COA – Resident Auditor
Dept. of Budget and Management
File



6/17/19



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS


TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
As of May 31, 2019

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|------------------|------------------|----------------|
| Cash - Collecting Officers | 1 01 01 010 - 00 | 56,070.87 | - |
| Petty Cash | 1 01 01 020 - 00 | 2,677,533.89 | - |
| Cash in Bank - Local Currency, Current Account | 1 01 02 020 - 00 | 775,791,305.43 | - |
| Cash - Treasury/Agency Deposit, Regular | 1 01 04 010 - 00 | 32,304,974.17 | - |
| Cash - Modified Disbursement System (MDS), Regular | 1 01 04 040 - 00 | 82,677,173.07 | - |
| Due from National Government Agencies | 1 03 03 010 - 00 | 2,455,055,956.11 | - |
| Due from Government-Owned and/or Controlled Corporations | 1 03 03 020 - 00 | 2,885,412,430.58 | - |
| 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 | 5,427,235.20 | - |
| Other Receivables | 1 03 05 990 - 00 | 22,308,275.63 | - |
| Office Supplies Inventory | 1 04 04 010 - 00 | 14,306,660.54 | - |
| Accountable Forms, Plates and Stickers Inventory | 1 04 04 020 - 00 | 338,844,237.44 | - |
| Drugs and Medicines Inventory | 1 04 04 060 - 00 | 2,570,186.57 | - |
| Medical, Dental and Laboratory Supplies Inventory | 1 04 04 070 - 00 | 1,248,557.45 | - |
| 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 | 3,211,573.51 | - |
| Semi-Expandable Information and Communications Technology Equipment | 1 04 05 030 - 00 | 930,314.76 | - |
| 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 | 30,092,197.01 | - |
| Semi-Expandable Books | 1 04 06 020 - 00 | 55,500.00 | - |
| Buildings | 1 06 04 010 - 00 | 227,541,071.64 | - |
| Accumulated Depreciation - Buildings | 1 06 04 011 - 00 | - | 36,691,244.07 |
| 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 | - |
| Accumulated Depreciation - Machinery | 1 06 05 011 - 00 | - | 148,067.27 |
| Office Equipment | 1 06 05 020 - 00 | 145,172,499.81 | - |
| Accumulated Depreciation - Office Equipment | 1 06 05 021 - 00 | - | 50,720,972.73 |
| Information and Communication Technology Equipment | 1 06 05 030 - 00 | 743,228,802.19 | - |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 - 00 | - | 294,535,431.37 |
| Communication Equipment | 1 06 05 070 - 00 | 7,080,232.95 | - |
| Accumulated Depreciation - Communication Equipment | 1 06 05 071 - 00 | - | 1,156,361.76 |
| 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 | - | 542,916.18 |
| 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 | 239,421,732.00 | - |
| 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 | - | 16,707,848.53 |
| Furniture and Fixtures | 1 06 07 010 - 00 | 108,126,061.20 | - |
| Accumulated Depreciation - Furniture and Fixtures | 1 06 07 011 - 00 | - | 21,380,673.88 |
| Books | 1 06 07 020 - 00 | 3,370,836.75 | - |
| Construction in Progress-Buildings and Other Structures | 1 06 99 030 - 00 | 654,010,640.88 | - |
| Other Property, Plant and Equipment | 1 06 99 990 - 00 | 78,950.00 | - |
| Computer Software | 1 08 01 020 - 00 | 28,916,976.40 | - |
| Advances for Operating Expenses | 1 99 01 010 - 00 | 635,577.79 | - |
| Advances to Special Disbursing Officer | 1 99 01 030 - 00 | 17,623,000.00 | - |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|------------------|----------------|------------------|
| Advances to Officers and Employees | 1 99 01 040 - 00 | 193,149.03 | - |
| Advances to Contractors | 1 99 02 010 - 00 | 40,740,441.97 | - |
| Prepaid Registration | 1 99 02 030 - 00 | 9,566.67 | - |
| Prepaid Insurance | 1 99 02 050 - 00 | 926,129.43 | - |
| Other Prepayments | 1 99 02 990 - 00 | 230,287.50 | - |
| Guaranty Deposits | 1 99 03 020 - 00 | 1,674,595.73 | - |
| Confiscated Property/Assets | 1 99 99 040 - 00 | 236,103,234.50 | - |
| Accounts Payable | 2 01 01 010 - 00 | - | 220,024,650.13 |
| Due to Officers and Employees | 2 01 01 020 - 00 | - | 556,888,655.75 |
| Tax Refunds Payable | 2 01 03 010 - 00 | - | 631,563,252.79 |
| Due to BIR | 2 02 01 010 - 00 | - | 2,710,381.67 |
| Due to GSIS | 2 02 01 020 - 00 | - | 32,619,789.03 |
| Due to Pag-IBIG | 2 02 01 030 - 00 | - | 5,032,423.56 |
| Due to PhilHealth | 2 02 01 040 - 00 | - | 6,008,750.99 |
| Due to NGAs | 2 02 01 050 - 00 | - | 1,664,000,025.30 |
| Due to GOCCs | 2 02 01 060 - 00 | - | 5,035,516.77 |
| 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 | - | 59,832,883.68 |
| Other Deferred Credits | 2 05 01 990 - 00 | - | 35,956,926.36 |
| Other Payables | 2 99 99 990 - 00 | - | (230,252.81) |
| Accumulated Surplus/(Deficits) | 3 01 01 010 - 00 | - | 5,318,677,763.47 |
| Interest Income | 4 02 02 210 - 00 | - | 230,121.60 |
| Other Business Income | 4 02 02 990 - 00 | - | 2,288,010.00 |
| Subsidy from National Government | 4 03 01 010 - 00 | - | 2,881,713,961.95 |
| Salaries and Wages-Regular-Civilian | 5 01 01 010 - 01 | 386,479,679.79 | - |
| Salaries and Wages-Casual/Contractual | 5 01 01 020 - 00 | 390,208.66 | - |
| Personnel Economic Relief Allowance (PERA)-Civilian | 5 01 02 010 - 01 | 27,126,656.97 | - |
| Representation Allowance (RA) | 5 01 02 020 - 00 | 3,389,090.86 | - |
| Transportation Allowance (TA) | 5 01 02 030 - 01 | 3,043,090.86 | - |
| Clothing/Uniform Allowance-Civilian | 5 01 02 040 - 01 | 2,166,000.00 | - |
| Subsistence Allowance-Military/Uniformed Personnel | 5 01 02 050 - 01 | 539,340.00 | - |
| Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305 | 5 01 02 050 - 03 | 8,050.00 | - |
| Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305 | 5 01 02 060 - 04 | 1,097.74 | - |
| Other Bonuses and Allowances-Collective Negotiation Agreement Incentive-Civilian | 5 01 02 990 - 11 | 28,681,427.00 | - |
| Other Bonuses and Allowances-MidYear Bonus | 5 01 02 990 - 36 | 70,577,516.00 | - |
| Retirement and Life Insurance Premiums | 5 01 03 010 - 00 | 25,371,780.46 | - |
| Pag-IBIG Contributions-Civilian | 5 01 03 020 - 01 | 662,850.00 | - |
| PhilHealth Contributions-Civilian | 5 01 03 030 - 01 | 2,862,060.99 | - |
| Employees Compensation Insurance Premiums-Civilian | 5 01 03 040 - 01 | 804,834.19 | - |
| Terminal Leave Benefits-Civilian | 5 01 04 030 - 01 | 3,743,255.67 | - |
| Other Personnel Benefits-Lump-sum for Step Increments-Length of Service | 5 01 04 990 - 10 | 28,281.78 | - |
| Other Personnel Benefits-Lump-sum for Step Increments-Meritorious Performance | 5 01 04 990 - 11 | 3,401.06 | - |
| Traveling Expenses-Local | 5 02 01 010 - 00 | 3,939,994.12 | - |
| Traveling Expenses-Foreign | 5 02 01 020 - 00 | 1,705,106.60 | - |
| Training Expenses | 5 02 02 010 - 00 | 1,791,684.18 | - |
| Office Supplies Expenses | 5 02 03 010 - 00 | 9,762,669.43 | - |
| Accountable Forms Expenses | 5 02 03 020 - 00 | 1,344,678.45 | - |
| Fuel, Oil and Lubricants Expenses | 5 02 03 090 - 00 | 5,986,649.78 | - |
| Semi-Expendable Machinery and Equipment Expenses-Office Equipment | 5 02 03 210 - 02 | 287,451.20 | - |
| Semi-Expendable Machinery and Equipment Expenses-ICT Equipment | 5 02 03 210 - 03 | 77,997.30 | - |
| Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equipment | 5 02 03 210 - 08 | 12,900.00 | - |
| Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures | 5 02 03 220 - 01 | 1,630,003.00 | - |
| Other Supplies and Materials Expenses | 5 02 03 990 - 00 | 73,840.66 | - |
| Water Expenses | 5 02 04 010 - 00 | 5,620,123.98 | - |
| Electricity Expenses | 5 02 04 020 - 00 | 18,387,596.95 | - |
| Postage and Courier Services | 5 02 05 010 - 00 | 767,256.10 | - |
| Telephone Expenses-Mobile | 5 02 05 020 - 01 | 621,629.59 | - |
| Telephone Expenses-Landline | 5 02 05 020 - 02 | 1,536,333.32 | - |
| Internet Subscription Expenses | 5 02 05 030 - 00 | 3,124,522.25 | - |
| Cable, Satellite, Telegraph and Radio Expenses | 5 02 05 040 - 00 | 7,155.00 | - |
| Confidential Expenses | 5 02 10 010 - 00 | 17,375,000.00 | - |
| Extraordinary and Miscellaneous Expenses | 5 02 10 030 - 00 | 2,586,021.49 | - |
| Other Professional Services | 5 02 11 990 - 00 | 28,573,390.09 | - |
| Consulting Services | 5 02 12 020 - 00 | 904,275.52 | - |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|------------------|--------------------------|--------------------------|
| Security Services | 5 02 12 030 - 00 | 64,800.00 | - |
| Other General Services | 5 02 12 990 - 00 | 734,645.42 | - |
| Other General Services-Others | 5 02 12 990 - 99 | 1,531,040.28 | - |
| Repairs and Maintenance-Buildings and Other Structures-Buildings | 5 02 13 040 - 01 | 403,738.99 | - |
| Repairs and Maintenance-Buildings and Other Structures-Other Structures | 5 02 13 040 - 99 | 60,918.25 | - |
| Repairs and Maintenance-Machinery | 5 02 13 050 - 01 | 12,000.00 | - |
| Repairs and Maintenance-Office Equipment | 5 02 13 050 - 02 | 292,171.80 | - |
| Repairs and Maintenance-ICT Equipment | 5 02 13 050 - 03 | 11,215.00 | - |
| Repairs and Maintenance-Disaster Response and Rescue Equipment | 5 02 13 050 - 09 | 304,639.57 | - |
| Repairs and Maintenance-Motor Vehicles | 5 02 13 060 - 01 | 1,080,074.27 | - |
| Repairs and Maintenance-Furniture and Fixtures | 5 02 13 070 - 01 | 6,795.00 | - |
| Taxes, Duties and Licenses | 5 02 15 010 - 01 | 97,526.44 | - |
| Fidelity Bond Premiums | 5 02 15 020 - 00 | 571,712.49 | - |
| Insurance Expenses | 5 02 15 030 - 00 | 342,525.08 | - |
| Advertising Expenses | 5 02 99 010 - 00 | 525,078.40 | - |
| Printing and Publication Expenses | 5 02 99 020 - 00 | 202,416.51 | - |
| Transportation and Delivery Expenses | 5 02 99 040 - 00 | 350,339.50 | - |
| Rent/Lease Expenses-Rents-Buildings and Structures | 5 02 99 050 - 01 | 923,666.64 | - |
| Rent/Lease Expenses-Rents-Motor Vehicles | 5 02 99 050 - 03 | 84,625.00 | - |
| Rent/Lease Expenses-Rents-Equipment | 5 02 99 050 - 04 | 1,540,727.03 | - |
| Subscription Expenses | 5 02 99 070 - 00 | 1,941,449.91 | - |
| Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses | 5 02 99 990 - 99 | 4,803,573.98 | - |
| Depreciation-Buildings | 5 05 01 040 - 01 | 35,585.79 | - |
| Depreciation-Machinery and Equipment-Machinery | 5 05 01 050 - 01 | 31,977.06 | - |
| Depreciation-ICT Equipment | 5 05 01 050 - 03 | 3,202,325.61 | - |
| Depreciation-Communication Equipment | 5 05 01 050 - 07 | 4,798.26 | - |
| Depreciation-Machinery and Equipment-Military, Police and Security Equipment | 5 05 01 050 - 10 | 43,094.37 | - |
| Depreciation-Motor Vehicles | 5 05 01 060 - 01 | 33,202.68 | - |
| Depreciation-Furniture and Fixtures | 5 05 01 070 - 01 | 97,646.10 | - |
| TOTAL | | 12,226,385,333.23 | 12,226,385,333.23 |

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

June 14, 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 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of May 31, 2019.**

Thank you.

Very truly yours,


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 02
Foreign-Assisted Project Fund
As of May 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 99 020 - 00 | 29,882,341.26 | - |
| Other Prepayments | 1 99 02 990 - 00 | 280,850.00 | - |
| 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 | - | 539,309,558.17 |
| TOTAL | | 8,313,353,130.43 | 8,313,353,130.43 |

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

June 14, 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 May 31, 2019.**

Thank you.

Very truly yours,


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 03
Special Account-Locally Funded
As of May 31, 2019

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|------------------|-------------------------|-------------------------|
| Cash - Collecting Officers | | | |
| Cash in Bank - Local Currency, Current Account | 1 01 01 010 - 00 | 402,015.39 | - |
| Cash - Treasury/Agency Deposit, Special Account | 1 01 02 020 - 00 | 967,925.05 | - |
| Cash - Modified Disbursement System (MDS), Regular | 1 01 04 020 - 00 | 2,615,204,471.98 | - |
| Due from Government-Owned and/or Controlled Corporations | 1 01 04 040 - 00 | 0.34 | - |
| Office Equipment | 1 03 03 020 - 00 | 29,000,000.00 | - |
| Accumulated Depreciation - Office Equipment | 1 06 05 020 - 00 | 839,236.60 | - |
| Information and Communication Technology Equipment | 1 06 05 021 - 00 | - | 755,312.94 |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 030 - 00 | 87,637,712.50 | - |
| Other Machinery and Equipment | 1 06 05 031 - 00 | - | 40,849,526.25 |
| Accumulated Depreciation - Other Machinery and Equipment | 1 06 05 990 - 00 | 508,094.93 | - |
| Furniture and Fixtures | 1 06 05 991 - 00 | - | 217,210.47 |
| Accumulated Depreciation - Furniture and Fixtures | 1 06 07 010 - 00 | 1,064,532.95 | - |
| Advances to Contractors | 1 06 07 011 - 00 | - | 646,604.73 |
| Other Assets | 1 99 02 010 - 00 | 3,412,447.50 | - |
| Accounts Payable | 1 99 99 990 - 00 | 480,000,000.00 | - |
| Due to BIR | 2 01 01 010 - 00 | - | 88,280.47 |
| Due to NGAs | 2 02 01 010 - 00 | - | 60,433.34 |
| Guaranty/Security Deposits Payable | 2 02 01 050 - 00 | - | 480,000,000.00 |
| Accumulated Surplus/(Deficits) | 2 04 01 040 - 00 | - | 4,224,935.00 |
| Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses | 3 01 01 010 - 00 | - | 2,692,352,266.32 |
| | 5 02 99 990 - 99 | 158,132.28 | - |
| TOTAL | | 3,219,194,569.52 | 3,219,194,569.52 |

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

June 14, 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 May 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



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE


Fund Cluster 07

Trust Fund

As of May 31, 2019

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|--|------------------|--------------------------|--------------------------|
| Cash - Collecting Officers | 1 01 01 010 - 00 | 7,287,126.12 | - |
| Cash in Bank - Local Currency, Current Account | 1 01 02 020 - 00 | 1,137,574,295.74 | - |
| Cash in Bank - Local Currency, Savings Accounts- LBP | 1 01 02 030 - 01 | 487,200,000.00 | - |
| Cash - Treasury/Agency Deposit, Trust | 1 01 04 030 - 00 | 20,062,103,796.88 | - |
| Cash - Modified Disbursement System (MDS), Trust | 1 01 04 060 - 00 | 2,169,413,631.75 | - |
| 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 | - | 19,540,318,237.50 |
| Due to BIR | 2 02 01 010 - 00 | - | 58,556,188.02 |
| Trust Liabilities | 2 04 01 010 - 00 | - | 3,401,745,316.15 |
| Guaranty/Security Deposits Payable | 2 04 01 040 - 00 | - | 2,485,827.41 |
| Other Payables | 2 99 99 990 - 00 | - | 3,109,258.59 |
| Accumulated Surplus/(Deficits) | 3 01 01 010 - 00 | - | 1,614,021.10 |
| TOTAL | | 23,865,584,663.45 | 23,865,584,663.45 |

Certified Correct:


MARILOUA A. CABIGON
Chief Accountant
Accounting Division
Financial Management Office

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