



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILLA

January 30, 2020

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 Pre-Closing Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of December 31, 2019.

Thank you.

Very truly yours,

MARITOUA CABIGON
MARITOUA CABIGON
Chief Accountant
Accounting Division
Financial Management Office



COA – Resident Auditor
Dept. of Budget and Management
File

UNIT	OFFICE	SY	AMOUNT	12/31/2019	12/31/2020	2/18/18
	Iloilo	01	101101	19902050-00	19902050-00	260.33
	Tacloban	01	101101	19902050-00	19902050-00	6,689.17
	Surigao	01	101101	19902050-00	19902050-00	915.68



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	154,933.09	-
Petty Cash	1 01 01 020 - 00	1,116,740.22	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	440,244,282.76	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	108,532,597.46	-
Due from National Government Agencies	1 03 03 010 - 00	2,442,191,763.12	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,844,807,446.02	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,903,207,192.17	-
Due from Officers and Employees	1 03 05 020 - 00	5,465,559.04	-
Other Receivables	1 03 05 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	17,641,209.13	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	343,955,875.19	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,931,958.86	-
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	2,697,223.09	-
Semi-Expendable Machinery	1 04 05 010 - 00	71,416.32	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,355,708.51	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	2,131,933.97	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	47,500.01	-
Semi-Expendable Other Machinery and Equipment	1 04 05 090 - 00	98,800.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	22,960,836.71	-
Buildings	1 04 06 020 - 00	55,500.00	-
Accumulated Depreciation - Buildings	1 06 04 010 - 00	227,541,071.64	-
Other Structures	1 06 04 011 - 00	-	38,040,530.31
Accumulated Depreciation - Other Structures	1 06 04 990 - 00	13,144,970.92	-
Machinery	1 06 04 991 - 00	253,004,050.00	164,633.04
Accumulated Depreciation - Machinery	1 06 05 010 - 00	150,812,614.19	64,120,725.88
Office Equipment	1 06 05 011 - 00	-	-
Accumulated Depreciation - Office Equipment	1 06 05 020 - 00	150,812,614.19	-
Information and Communication Technology Equipment	1 06 05 021 - 00	-	52,471,155.03
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 030 - 00	828,518,572.40	-
Communication Equipment	1 06 05 031 - 00	-	304,118,658.20
Accumulated Depreciation - Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Disaster Response and Rescue Equipment and Accessories	1 06 05 071 - 00	-	1,170,756.54
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 090 - 01	2,830,672.44	-
Military, Police and Security Equipment	1 06 05 091 - 00	13,772,255.21	1,330,327.53
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 100 - 00	-	672,199.29
Medical Equipment	1 06 05 101 - 00	-	-
Accumulated Depreciation - Medical Equipment	1 06 05 110 - 00	3,725.00	-
Technical and Scientific Equipment	1 06 05 111 - 00	-	2,123.26
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Other Machinery and Equipment	1 06 05 141 - 00	-	12,349,302.94
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 990 - 00	992,021,012.00	-
Motor Vehicles	1 06 05 991 - 00	-	496,594.42
Accumulated Depreciation - Motor Vehicles	1 06 06 010 - 00	43,764,304.12	-
Furniture and Fixtures	1 06 06 011 - 00	-	16,807,456.57
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010 - 00	108,752,557.20	-
Books	1 06 07 011 - 00	-	21,735,077.87
Accumulated Depreciation - Books	1 06 07 020 - 00	2,467,663.15	-
Construction in Progress-Buildings and Other Structures	1 06 07 021 - 00	-	2,344,279.99
Other Property, Plant and Equipment	1 06 99 030 - 00	655,261,740.89	-
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Computer Software	1 06 99 991 - 00	-	75,002.50
Advances for Operating Expenses	1 08 01 020 - 00	35,416,976.40	-
Advances to Special Disbursing Officer	1 99 01 010 - 00	383,808.79	-
	1 99 01 030 - 00	17,450,584.00	-

	01	101101	19902050-00	19902050-00	19902050-00	210.00
						260.33
						6,689.17
						915.68

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Officers and Employees	1 99 01 040 - 00	1,075.00	-
Advances to Contractors	1 99 02 010 - 00	44,403,112.96	-
Prepaid Registration	1 99 02 030 - 00	9,566.67	-
Prepaid Insurance	1 99 02 050 - 00	190,276.63	-
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	-	209,809,656.19
Due to Officers and Employees	2 01 01 020 - 00	-	557,502,057.13
Tax Refunds Payable	2 01 03 010 - 00	-	809,317,484.07
Due to BIR	2 02 01 010 - 00	-	13,192,485.89
Due to GSIS	2 02 01 020 - 00	-	30,369,893.88
Due to Pag-IBIG	2 02 01 030 - 00	-	(1,020,806.76)
Due to PhilHealth	2 02 01 040 - 00	-	5,879,882.21
Due to NGAS	2 02 01 050 - 00	-	1,664,000,025.30
Due to GOCCs	2 02 01 060 - 00	-	2,952,937.45
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	-	127,766,333.23
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(4,930,634.07)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	4,589,897,164.98
Interest Income	4 02 02 210 - 00	-	230,121.60
Fines and Penalties-Business Income	4 02 02 230 - 00	-	13,775.85
Other Business Income	4 02 02 990 - 00	-	52,740,135.00
Subsidy from National Government	4 03 01 010 - 00	-	5,181,132,535.50
Income from Grants and Donations in Kind	4 04 02 020 - 00	-	39,989,900.00
Miscellaneous Income	4 06 09 990 - 00	-	3,300.00
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	954,641,253.28	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,298,623.64	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	67,307,931.69	-
Representation Allowance (RA)	5 01 02 020 - 00	9,710,215.86	-
Transportation Allowance (TA)	5 01 02 030 - 01	8,805,215.86	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,140,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,101,050.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	17,000.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,318.20	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	34,412.52	-
Overtime Pay	5 01 02 130 - 01	4,985,109.35	-
Bonus-Civilian	5 01 02 140 - 01	77,265,841.10	-
Cash Gift-Civilian	5 01 02 150 - 01	13,968,750.00	-
Other Bonuses and Allowances-Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 - 11	29,509,340.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	12,983,500.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	74,969,264.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	98,351,192.86	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,401,814.33	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	10,214,517.22	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,671,209.36	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	4,050,722.20	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	91,008,350.03	-
Other Personnel Benefits-Others	5 01 04 990 - 99	26,625,000.00	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	238,228.08	-
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	22,539,797.99	-
Traveling Expenses-Foreign	5 02 01 020 - 00	5,494,063.63	-
Training Expenses	5 02 02 010 - 00	13,546,265.79	-
Office Supplies Expenses	5 02 03 010 - 00	35,075,344.14	-
Accountable Forms Expenses	5 02 03 020 - 00	27,133,308.53	-
Drugs and Medicines Expenses	5 02 03 070 - 00	39,029.36	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	17,899,299.90	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	9,000.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	527,374.65	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	1,609,227.74	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equip	5 02 03 210 - 08	52,295.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses-Military, Police and Security	5 02 03 220 - 09	463,800.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	4,125,887.40	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Books	5 02 03 220 - 02	70,578.00	-

	sheet	01	101101	19902050-00	19902050-00	278.18
		01	101101	19902050-00	19902050-00	260.33
		01	101101	19902050-00	19902050-00	6,689.17
		01	101101	19902050-00	19902050-00	915.68

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other Supplies and Materials Expenses	5 02 03 990 - 00	765,082.78	-
Water Expenses	5 02 04 010 - 00	18,293,478.29	-
Electricity Expenses	5 02 04 020 - 00	61,468,962.35	-
Postage and Courier Services	5 02 05 010 - 00	2,939,711.51	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,496,312.10	-
Telephone Expenses-Landline	5 02 05 020 - 02	5,804,081.13	-
Internet Subscription Expenses	5 02 05 030 - 00	40,876,021.77	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	25,100.00	-
Confidential Expenses	5 02 10 010 - 00	52,125,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	13,443,368.46	-
Auditing Services	5 02 11 020 - 00	269,589.00	-
Other Professional Services	5 02 11 990 - 00	114,164,068.89	-
Janitorial Services	5 02 12 020 - 00	42,055,316.87	-
Security Services	5 02 12 030 - 00	851,200.00	-
Other General Services	5 02 12 990 - 00	6,229,814.20	-
Other General Services-Others	5 02 12 990 - 99	2,241,231.63	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	15,008,195.90	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	382,493.75	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	78,964.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,587,286.78	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	9,507,190.16	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	327,759.57	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 060 - 01	3,500.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 070 - 01	2,112,194.94	-
Taxes, Duties and Licenses	5 02 15 010 - 01	26,651.97	-
Fidelity Bond Premiums	5 02 15 020 - 00	87,697,813.44	-
Insurance Expenses	5 02 15 030 - 00	3,185,192.24	-
Advertising Expenses	5 02 15 030 - 00	1,885,898.77	-
Printing and Publication Expenses	5 02 99 010 - 00	1,296,203.20	-
Transportation and Delivery Expenses	5 02 99 020 - 00	872,037.93	-
Rent/Lease Expenses-Rent-Buildings and Structures	5 02 99 040 - 00	770,129.00	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 01	3,033,299.74	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	268,800.00	-
Subscription Expenses	5 02 99 050 - 04	4,898,475.73	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 070 - 00	13,757,985.37	-
Bank Charges	5 02 99 990 - 99	5,548,840.95	-
Depreciation-Buildings	5 03 01 040 - 00	9,044.00	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 040 - 01	637,423.68	-
Depreciation-Office Equipment	5 05 01 050 - 01	24,035,385.48	-
Depreciation-ICT Equipment	5 05 01 050 - 02	1,308,502.32	-
Depreciation-Communication Equipment	5 05 01 050 - 03	12,809,302.44	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 07	19,193.04	-
Depreciation-Motor Vehicles	5 05 01 050 - 10	172,377.48	-
Depreciation-Furniture and Fixtures	5 05 01 060 - 01	132,810.72	-
	5 05 01 070 - 01	432,551.06	-
TOTAL		14,198,507,681.70	14,198,507,681.70

Certified Correct:

MARILOU A. CABICON
 Chief Accountant
 Accounting Division
 Financial Management Office

CHAM	VI	JULY	19902050-00	19902050-00	278.18
	01	101101	19902050-00	19902050-00	260.33
	01	101101	19902050-00	19902050-00	6,689.17
	01	101101	19902050-00	19902050-00	915.68



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 30, 2020

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 Pre-Closing Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of December 31, 2019.

Thank you.

Very truly yours,


MARILOU A. CARIGON
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 02
Foreign-Assisted Project Fund
Pre-Closing

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	-	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
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	-	539,028,708.17
TOTAL		8,313,072,280.43	8,313,072,280.43

Certified Correct:


MARIOUA CABIGON
Chief Accountant
Accounting Division
Financial Management Office

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 30, 2020

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 Pre-Closing Trial Balance, Fund Cluster 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of December 31, 2019.

Thank you.

Very truly yours,


MARILOU A. CARIGON
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 03
Special Account-Locally Funded
Pre-Closing

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	1,110,818.80	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	2,831,128,949.20	-
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	-
Advances to Contractors	1 06 07 011 - 00	-	646,604.73
Accounts Payable	1 99 02 010 - 00	3,412,447.50	-
Due to BIR	2 01 01 010 - 00	-	88,280.47
Guaranty/Security Deposits Payable	2 02 01 010 - 00	-	80,419.55
Accumulated Surplus/(Deficits)	2 04 01 040 - 00	-	4,224,935.00
Other Service Income	3 01 01 010 - 00	-	2,692,352,266.32
Subsidy from National Government	4 02 01 990 - 00	-	321,758,056.68
Traveling Expenses-Local	4 03 01 010 - 00	-	43,467,086.61
Training Expenses	5 02 01 010 - 00	175,615.50	-
Office Supplies Expenses	5 02 02 010 - 00	254,300.00	-
Extraordinary and Miscellaneous Expenses	5 02 03 010 - 00	39,426.25	-
Other Professional Services	5 02 10 030 - 00	765,298.39	-
Repairs and Maintenance-Machinery	5 02 11 990 - 00	872,803.43	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 13 050 - 01	146,756,290.00	-
	5 02 99 990 - 99	472,157.58	-
TOTAL		3,104,439,699.02	3,104,439,699.02

Certified Correct:

MARIE O A CABIGON
MARIE O A CABIGON
Chief Accountant
Accounting Division
Financial Management Office

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

January 30, 2020


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 Pre-Closing Trial Balance, Fund Cluster 07-Trust Fund, Regular Agency (RA) Books as of December 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
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	7,851,966.09	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,651,072,902.25	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	3,627,711,524.52	-
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
Due to BIR	2 02 01 010 - 00	-	59,112,767.00
Trust Liabilities	2 04 01 010 - 00	-	3,786,891,780.59
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	-	573,659,983.71
Miscellaneous Income	4 06 09 990 - 00	-	5,627,123.84
Bank Charges	5 03 01 040 - 00	50.00	-
TOTAL		5,288,642,255.82	5,288,642,255.82

Certified Correct:


MARIOLOU A. CARIBSON
Chief Accountant
Accounting Division
Financial Management Office

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