



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	564,043.27	-
Property/Cash	1 01 01 020 - 00	2,633,628.82	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	715,533,611.65	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	78,432,635.74	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	107,706,952.46	-
Cash from National Government Agencies	1 03 03 010 - 00	2,459,956,312.99	-
Cash from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,844,807,446.02	-
Cash from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,906,465,692.17	-
Due from Officers and Employees	1 03 05 020 - 00	5,367,359.04	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 03 05 990 - 00	18,493,399.12	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 010 - 00	356,201,168.42	-
Drugs and Medicines Inventory	1 04 04 020 - 00	2,664,087.67	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 060 - 00	1,248,557.45	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,000,098.09	-
Lease-Expensible Machinery	1 04 05 010 - 00	35,416.32	-
Lease-Expensible Office Equipment	1 04 05 020 - 00	3,298,108.51	-
Lease-Expensible Information and Communications Technology Equipment	1 04 05 030 - 00	934,101.36	-
Lease-Expensible Communications Equipment	1 04 05 070 - 00	21,320.00	-
Lease-Expensible Disaster Response and Rescue Equipment	1 04 05 080 - 00	47,500.01	-
Lease-Expensible Other Machinery and Equipment	1 04 05 190 - 00	72,300.00	-
Lease-Expensible Furniture and Fixtures	1 04 06 010 - 00	22,836,656.01	-
Lease-Expensible Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	227,541,071.64	-
Other Structures	1 06 04 011 - 00	-	36,691,244.07
Accumulated Depreciation - Buildings	1 06 04 990 - 00	13,144,970.92	-
Machinery	1 06 04 991 - 00	-	164,633.04
Accumulated Depreciation - Machinery	1 06 05 010 - 00	253,004,050.00	-
Office Equipment	1 06 05 011 - 00	147,606,452.20	-
Accumulated Depreciation - Office Equipment	1 06 05 020 - 00	-	148,067.27
Information and Communication Technology Equipment	1 06 05 021 - 00	147,606,452.20	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 030 - 00	814,664,475.89	-
Communication Equipment	1 06 05 031 - 00	-	294,511,681.37
Accumulated Depreciation - Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Disaster Response and Rescue Equipment- Firefighting Equipment and Accessories	1 06 05 071 - 00	-	1,156,361.76
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 090 - 01	2,670,342.44	-
Military, Police and Security Equipment	1 06 05 091 - 00	-	1,330,327.53
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 100 - 00	13,772,255.21	-
Medical Equipment	1 06 05 101 - 00	-	542,916.18
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	670,768,732.00	-
Motor Vehicles	1 06 05 991 - 00	43,764,304.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 010 - 00	-	496,594.42
Furniture and Fixtures	1 06 06 011 - 00	-	16,774,253.89
Accumulated Depreciation - Furniture and Fixtures	1 06 07 010 - 00	108,629,412.20	-
Books	1 06 07 011 - 00	-	-
Construction in Progress-Buildings and Other Structures	1 06 07 020 - 00	3,370,836.75	-
Computer Property, Plant and Equipment	1 06 99 030 - 00	655,261,740.89	-
Computer Software	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 08 01 020 - 00	35,416,976.40	-
Advances to Special Disbursing Officer	1 99 01 010 - 00	635,577.79	-
	1 99 01 030 - 00	905,999.64	-

	01	101101	10104070-00	10104070-00	10104070-00	492.00
Pangasinan	01	101101	10104070-00	10104070-00		187,932.67
Iloilo	01	101101	10104070-00	10104070-00		204,732.62
Cebu	01	101101	10104070-00	10104070-00		27,156.91
Davao	01	101101	10104070-00	10104070-00		

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Officers and Employees	1 99 01 040 - 00	1,267,554.05	-
Advances to Contractors	1 99 02 010 - 00	40,135,739.98	-
Prepaid Registration	1 99 02 030 - 00	9,566.67	-
Prepaid Insurance	1 99 02 050 - 00	542,422.59	-
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	-	215,605,725.31
Due to Officers and Employees	2 01 01 020 - 00	-	546,907,838.62
Tax Refunds Payable	2 01 03 010 - 00	-	632,496,868.98
Due to BIR	2 02 01 010 - 00	-	16,697,734.77
Due to GSIS	2 02 01 020 - 00	-	31,882,552.40
Due to Pag-IBIG	2 02 01 030 - 00	-	(219,447.78)
Due to PhilHealth	2 02 01 040 - 00	-	6,092,366.34
Due to NGAS	2 02 01 050 - 00	-	1,664,000,025.30
Due to GOCCS	2 02 01 060 - 00	-	3,494,030.27
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	-	103,494,579.48
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(1,668,628.83)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,166,594,299.85
Interest Income	4 02 02 210 - 00	-	230,121.60
Other Business Income	4 02 02 990 - 00	-	24,342,510.00
Subsidy from National Government	4 03 01 010 - 00	-	4,272,070,675.27
Income from Grants and Donations in Kind	4 04 02 020 - 00	-	39,989,900.00
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	788,864,584.24	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,567,606.31	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	55,304,391.16	-
Representation Allowance (RA)	5 01 02 020 - 00	8,173,965.86	-
Transportation Allowance (TA)	5 01 02 030 - 01	7,422,965.86	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,128,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,839,990.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	15,850.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,161.38	-
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	3,254,889.55	-
Bonus-Civilian	5 01 02 140 - 01	250,177.50	-
Cash Gift-Civilian	5 01 02 150 - 01	39,500.00	-
Other Bonuses and Allowances-Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 - 11	29,496,302.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 03 090 - 36	74,894,921.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	73,855,640.21	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,711,114.33	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	7,514,047.30	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,913,125.57	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	57,763,751.61	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	236,914.21	-
Traveling Expenses-Local	5 02 01 010 - 11	3,401.06	-
Traveling Expenses-Foreign	5 02 01 010 - 00	12,492,949.13	-
Training Expenses	5 02 01 020 - 00	3,424,517.49	-
Office Supplies Expenses	5 02 02 010 - 00	8,949,001.68	-
Accountable Forms Expenses	5 02 03 010 - 00	26,014,253.15	-
Drugs and Medicinals Expenses	5 02 03 020 - 00	12,939,228.88	-
Fuel, Oil and Lubricants Expenses	5 02 03 070 - 00	6,177.65	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 090 - 00	13,227,388.12	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 02	365,103.95	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equip	5 02 03 210 - 03	685,860.01	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	12,900.00	-
Other Supplies and Materials Expenses	5 02 03 220 - 02	2,343,566.75	-
Water Expenses	5 02 03 990 - 00	68,378.00	-
Electricity Expenses	5 02 04 010 - 00	278,017.21	-
Postage and Courier Services	5 02 04 020 - 00	14,727,744.00	-
Telephone Expenses-Mobile	5 02 05 010 - 00	48,095,762.00	-
	5 02 05 020 - 01	1,998,942.52	-
		1,970,945.35	-

	Paraag	01	101101	10104070-00	10104070-00	435,66
	Iloilo	01	101101	10104070-00	10104070-00	187,932.67
	Cebu	01	101101	10104070-00	10104070-00	204,732.62
	Davao	01	101101	10104070-00	10104070-00	27,156.91



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILLA

November 11, 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 October 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

m m



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of October 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	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:


MARITOU A. CARRIGON
Chief Accountant
Accounting Division
Financial Management Office

M *M*



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

November 11, 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 October 31, 2019.

Thank you.

Very truly yours,


MARIOU A. CABIGON
Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
Dept. of Budget and Management
File

m

m



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of October 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	1,267,225.05	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	2,914,010,874.00	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	21,664,083.12	-
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
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	-	86,596.67
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 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
Extraordinary and Miscellaneous Expenses	4 03 01 010 - 00	-	10,676.57
Other Professional Services	5 02 10 030 - 00	386,298.39	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 11 990 - 00	638,813.39	-
	5 02 99 990 - 99	158,137.28	-
TOTAL		3,540,989,466.10	3,540,989,466.10

Certified Correct:

MARLOU A. CARBON
Chief Accountant
Accounting Division
Financial Management Office

m m



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

November 11, 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 October 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 October 31, 2019

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	10,640,429.36	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,236,821,945.14	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	15,033,835,188.56	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,199,709,041.22	-
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	-	13,015,509,439.78
Due to BIR	2 02 01 010 - 00	-	58,723,576.96
Trust Liabilities	2 04 01 010 - 00	-	2,966,368,521.63
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	2,485,827.41
Other Payables	2 99 99 990 - 00	-	8,736,082.43
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	573,433,154.35
TOTAL		17,483,012,417.24	17,483,012,417.24

Certified Correct:


MARILOU A. CABISON
Chief Accountant
Accounting Division
Financial Management Office

m *n*