



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

March 26, 2018

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, 2018.**

Thank you.

Very truly yours,

MariLou A. Cabigon
MARILOU A. CABIGON
Acting 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, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	(76,334.69)	-
Petty Cash	1 01 01 020 - 00	1,964,334.56	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	787,898,535.11	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	1,355,861.16	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	281,582,075.86	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	0.67	-
Due from National Government Agencies	1 03 03 010 - 00	1,815,031,759.77	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,909,743,224.78	-
Due from Officers and Employees	1 03 05 020 - 00	5,376,906.38	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	32,001,084.23	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	296,426,671.15	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,101,978.50	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	473,928.94	-
Semi-Expandable Information and Communications Technology Equipment	1 04 05 030 - 00	96,004.28	-
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 Furniture and Fixtures	1 04 06 010 - 00	1,995,620.91	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	228,600,322.27	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,416,302.59
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	135,724.20
Machinery	1 06 05 010 - 00	251,657,650.00	-
Office Equipment	1 06 05 020 - 00	119,360,567.65	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,312,542.57
Information and Communication Technology Equipment	1 06 05 030 - 00	582,802,145.84	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	251,520,401.10
Communication Equipment	1 06 05 070 - 00	7,105,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,042,610.40
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	-	1,227,980.73
Military, Police and Security Equipment	1 06 05 100 - 00	11,957,755.21	-
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	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	445,622.62
Motor Vehicles	1 06 06 010 - 00	42,785,704.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,096,516.17
Furniture and Fixtures	1 06 07 010 - 00	102,114,015.34	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,468,172.53
Books	1 06 07 020 - 00	2,616,830.35	-
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	235,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	3,488,191.29	-
Advances to Officers and Employees	1 99 01 040 - 00	1,500,275.76	-
Advances to Contractors	1 99 02 010 - 00	43,552,504.99	-
Prepaid Insurance	1 99 02 050 - 00	1,163,018.23	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other Assets	1 99 99 990 - 00	1,816,112,953.33	-
Accounts Payable	2 01 01 010 - 00	-	4,715,149,135.23
Due to Officers and Employees	2 01 01 020 - 00	-	590,502,688.20
Tax Refunds Payable	2 01 03 010 - 00	-	12,193,273,653.30
Due to BIR	2 02 01 010 - 00	-	8,174,121.75
Due to GSIS	2 02 01 020 - 00	-	8,417,179.48
Due to Pag-IBIG	2 02 01 030 - 00	-	(3,466,287.11)
Due to PhilHealth	2 02 01 040 - 00	-	4,061,601.78
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	354,634.10
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	-	212,633,133.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	50,260,162.06
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(1,788,719.70)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(9,268,354,944.23)
Sales Revenue	4 02 02 160 - 00	-	1,099,335.00
Subsidy from National Government	4 03 01 010 - 00	-	450,299,968.17
Income from Grants and Donations in Kind	4 04 02 020 - 00	-	2,203,119.60
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	62,209,309.28	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	63,742.28	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	5,212,818.19	-
Representation Allowance (RA)	5 01 02 020 - 00	678,875.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	601,875.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,860.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	726,033.48	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	41,800.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	343,647.84	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	26,440.15	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	2,080,666.33	-
Traveling Expenses-Local	5 02 01 010 - 00	547,312.00	-
Training Expenses	5 02 02 010 - 00	163,999.97	-
Office Supplies Expenses	5 02 03 010 - 00	1,287,540.69	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,023,209.60	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	66,850.00	-
Water Expenses	5 02 04 010 - 00	46,115.00	-
Electricity Expenses	5 02 04 020 - 00	2,209,021.07	-
Postage and Courier Services	5 02 05 010 - 00	65,754.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	116,100.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	369,279.90	-
Internet Subscription Expenses	5 02 05 030 - 00	238,800.00	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	700.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	336,903.90	-
Other Professional Services	5 02 11 990 - 00	1,161,557.57	-
Janitorial Services	5 02 12 020 - 00	117,812.16	-
Other General Services	5 02 12 990 - 00	79,127.60	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	96,326.15	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	493,026.20	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	15,610.00	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	650.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	30,640.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	84,003.75	-
Printing and Publication Expenses	5 02 99 020 - 00	963.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	131,519.94	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	65,658.16	-
Cost of Sales	5 04 02 010 - 00	649,190.22	-
TOTAL		9,550,285,612.11	9,550,285,612.11

Certified Correct:

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



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DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
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March 26, 2018


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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, 2018.**

Thank you.

Very truly yours,


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

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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, 2018

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	-
Accounts Payable	2 01 01 010 - 00	-	116,488,191.59
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	-	512,662,969.73
TOTAL		8,403,194,733.58	8,403,194,733.58

Certified Correct:


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Thank you.

Very truly yours,

MariLou A. Cabigon
MARILOU A. CABIGON
Acting 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 03
Special Account-Locally Funded
As of January 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	344,809.14	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	879,644.58	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	2,166,606,507.75	-
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	3,308.71	-
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Other Assets	1 99 99 990 - 00	511,984,777.92	-
Accounts Payable	2 01 01 010 - 00	-	511,984,777.92
Due to BIR	2 02 01 010 - 00	-	(12,602.18)
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,157,466,142.03
Other Service Income	4 02 01 990 - 00	-	57,149,165.42
TOTAL		2,773,281,072.58	2,773,281,072.58

Certified Correct:


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

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REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

March 26, 2018


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

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Thank you.

Very truly yours,


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

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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, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	3,036,422.99	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,217,630,894.91	-
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	2,321,451,555.10	-
Due from Officers and Employees	1 03 05 020 - 00	15,000.00	-
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	-	1,315,027,209.43
Tax Refunds Payable	2 01 03 010 - 00	-	4,997,443.00
Due to BIR	2 02 01 010 - 00	-	55,486,808.64
Trust Liabilities	2 04 01 010 - 00	-	2,649,531,092.19
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,996,110.00
Other Payables	2 99 99 990 - 00	-	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	1,191,764.11
TOTAL		4,031,339,385.96	4,031,339,385.96

Certified Correct:


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

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