



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

July 9, 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 **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of May 31, 2018.**

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  
File



Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS


**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
As of May 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	98,615.76	-
Petty Cash	1 01 01 020 - 00	2,415,597.89	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	900,334,638.99	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	16,048,009.11	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	316,159,605.32	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	0.67	-
Due from National Government Agencies	1 03 03 010 - 00	2,878,630,474.60	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,063,800,640.00	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,907,808,524.78	-
Due from Officers and Employees	1 03 05 020 - 00	5,418,156.38	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	28,863,228.29	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	317,413,959.00	-
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	1,023,298.09	-
Semi-Expandable Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	623,418.54	-
Semi-Expandable Information and Communications Technology Equipment	1 04 05 030 - 00	471,407.56	-
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	3,365,654.91	-
Semi-Expandable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	238,263,173.99	-
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	252,057,650.00	-
Office Equipment	1 06 05 020 - 00	121,116,451.65	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,312,542.57
Information and Communication Technology Equipment	1 06 05 030 - 00	621,669,325.84	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	251,520,401.10
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
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	12,572,255.21	-
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	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	104,136,450.34	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,468,172.53
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	235,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	20,104,960.00	-
Advances to Officers and Employees	1 99 01 040 - 00	1,084,126.98	-
Advances to Contractors	1 99 02 010 - 00	44,894,998.96	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Prepaid Insurance	1 99 02 050 - 00	1,244,059.67	-
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	-
Other Assets	1 99 99 990 - 00	370,467,131.51	-
Accounts Payable	2 01 01 010 - 00	-	309,105,172.08
Due to Officers and Employees	2 01 01 020 - 00	-	605,162,458.58
Tax Refunds Payable	2 01 03 010 - 00	-	10,366,370,946.28
Due to BIR	2 02 01 010 - 00	-	9,477,068.85
Due to GSIS	2 02 01 020 - 00	-	12,982,967.04
Due to Pag-IBIG	2 02 01 030 - 00	-	(968,921.83)
Due to PhilHealth	2 02 01 040 - 00	-	4,351,462.84
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	139,140.73
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	-	51,118,698.75
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(4,280,756.59)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(4,516,589,200.89)
Fines and Penalties-Business Income	4 02 02 230 - 00	-	112,123.22
Other Business Income	4 02 02 990 - 00	-	8,109,350.00
Subsidy from National Government	4 03 01 010 - 00	-	4,451,044,151.02
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	338,437,910.18	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	605,676.67	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	26,380,058.04	-
Representation Allowance (RA)	5 01 02 020 - 00	3,728,625.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	3,361,625.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	745,830.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	10,600.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,445.47	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	31,437.93	-
Overtime Pay	5 01 02 130 - 01	1,279,869.69	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	58,005,347.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	28,222,553.08	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	729,628.41	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	3,273,581.32	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	978,017.63	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	889,870.25	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	42,969,099.11	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	8,120.00	-
Traveling Expenses-Local	5 02 01 010 - 00	6,952,112.76	-
Traveling Expenses-Foreign	5 02 01 020 - 00	2,350,499.28	-
Training Expenses	5 02 02 010 - 00	4,368,780.16	-
Office Supplies Expenses	5 02 03 010 - 00	11,067,428.87	-
Accountable Forms Expenses	5 02 03 020 - 00	4,536,549.92	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	4,664,044.55	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	61,724.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	12,040.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Books	5 02 03 220 - 02	3,000.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	268,071.20	-
Water Expenses	5 02 04 010 - 00	7,703,739.12	-
Electricity Expenses	5 02 04 020 - 00	23,953,931.71	-
Postage and Courier Services	5 02 05 010 - 00	1,017,277.90	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,131,632.25	-
Telephone Expenses-Landline	5 02 05 020 - 02	2,317,148.15	-
Internet Subscription Expenses	5 02 05 030 - 00	2,712,547.31	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	9,220.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	5,982,985.81	-
Auditing Services	5 02 11 020 - 00	7,760.00	-
Other Professional Services	5 02 11 990 - 00	52,024,831.59	-
Janitorial Services	5 02 12 020 - 00	7,733,905.68	-
Security Services	5 02 12 030 - 00	181,039.06	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other General Services	5 02 12 990 - 00	146,150.48	-
Other General Services-Others	5 02 12 990 - 99	549,620.29	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	865,600.47	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	900,119.20	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	419,038.06	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	47,695.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	4,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	490,527.26	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	34,130.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	24,779.42	-
Fidelity Bond Premiums	5 02 15 020 - 00	970,591.00	-
Insurance Expenses	5 02 15 030 - 00	54,212.41	-
Advertising Expenses	5 02 99 010 - 00	223,932.80	-
Printing and Publication Expenses	5 02 99 020 - 00	83,530.20	-
Representation Expenses	5 02 99 030 - 00	64,331.75	-
Transportation and Delivery Expenses	5 02 99 040 - 00	9,180.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	818,716.53	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	240,067.77	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	302,195.21	-
Subscription Expenses	5 02 99 070 - 00	20,655,749.59	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	461,902.61	-
<b>TOTAL</b>		<b>12,095,479,545.16</b>	<b>12,095,479,545.16</b>

Certified Correct:

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



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

July 9, 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 May 31, 2018.**

Thank you.

Very truly yours,

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

COA – Resident Auditor  
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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 May 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	-
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**  
Acting Chief Accountant  
Accounting Division  
Financial Management Office



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July 9, 2018


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Madam:

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Thank you.

Very truly yours,

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

COA – Resident Auditor  
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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 May 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	362,657.57	-
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	2,036,432,016.70	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	282,556,600.00	-
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	240,249.90	-
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	-	480,000,000.00
Due to BIR	2 02 01 010 - 00	-	21,690,792.82
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,160,450,919.95
Other Service Income	4 02 01 990 - 00	-	290,460,814.09
Repairs and Maintenance-Machinery	5 02 13 050 - 01	73,378,145.10	-
<b>TOTAL</b>		<b>2,999,296,116.25</b>	<b>2,999,296,116.25</b>

Certified Correct:

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





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**BUREAU OF CUSTOMS**  
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Madam:

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Thank you.

Very truly yours,

*MariLou A. Cabigon*  
**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 07  
Trust Fund  
As of May 31, 2018

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	7,321,230.75	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,262,205,207.59	-
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	15,506,019,193.26	-
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	-	13,133,936,369.80
Due to BIR	2 02 01 010 - 00	-	55,842,569.84
Trust Liabilities	2 04 01 010 - 00	-	2,753,173,445.38
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	-	1,191,764.11
<b>TOTAL</b>		<b>17,264,766,144.56</b>	<b>17,264,766,144.56</b>

Certified Correct:

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