



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

PRE-CLOSING TRIAL BALANCE
For the Year Ended December 31, 2017
ALL FUNDS

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officer	10101010-00	250,122,319.00	-
Petty Cash	10101020-00	1,086,000.05	-
Cash in Bank - Local Currency, Current Account	10102020-00	1,982,355,780.04	-
Cash in Bank - Local Currency, Savings Account	10102030-00	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	10104010-00	454,021,246,855.72	-
Cash - Treasury/Agency Deposit, Special Account	10104020-00	2,107,925,687.31	-
Cash - Treasury/Agency Deposit, Trust	10104030-00	2,316,454,112.10	-
Cash - Tax Remittance Advice (for BIR, BOC and BTr NG only)	10104070-00	1,439,382,472.26	-
Accounts Receivable	10301010-00	750,000.00	-
Due from National Government Agencies	10303010-00	1,795,679,462.82	-
Due from Central Office	10304010-00	165,641,614.68	-
Receivables - Disallowances/Charges	10305010-00	1,910,043,224.78	-
Due from Officers and Employees	10305020-00	9,999,800.11	-
Other Receivables	10305990-00	2,882,806,928.37	-
Office Supplies Inventory	10404010-00	32,001,084.23	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	304,245,672.06	-
Drugs and Medicines Inventory	10404060-00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	1,101,978.50	-
Other Supplies and Materials Inventory	10404990-00	1,517,710.09	-
Semi-Expendable Machinery	10405010-00	35,416.32	-
Semi-Expendable Office Equipment	10405020-00	421,778.38	-
Semi-Expendable Information and Communications Technology Equipment	10405030-00	28,125.00	-
Semi-Expendable Disaster Response and Rescue Equipment	10405080-00	47,500.01	-
Semi-Expendable Furniture and Fixtures	10406010-00	1,256,615.20	-
Semi-Expendable Books	10406020-00	55,500.00	-
Buildings	10604010-00	273,522,854.85	-
Accumulated Depreciation - Buildings	10604011-00	-	49,134,404.63
Other Structures	10604990-00	13,144,970.92	-
Accumulated Depreciation - Other Structures	10604991-00	-	135,724.20
Machinery	10605010-00	251,657,650.00	-
Office Equipment	10605020-00	119,990,526.30	-
Accumulated Depreciation - Office Equipment	10605021-00	-	51,067,855.51
Information and Communication Technology Equipment	10605030-00	669,580,797.80	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	292,369,927.35
Communication Equipment	10605070-00	6,941,200.95	-
Accumulated Depreciation - Communication Equipment	10605071-00	-	1,076,810.40
Disaster Response and Rescue Equipment	10605090-00	2,662,328.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091-00	-	1,227,980.73
Military, Police and Security Equipment	10605100-00	11,957,755.21	-
Accumulated Depreciation - Military, Police and Security Equipment	10605101-00	-	427,538.70
Medical Equipment	10605110-00	3,725.00	-
Accumulated Depreciation - Medical Equipment	10605111-00	-	2,123.26
Technical and Scientific Equipment	10605140-00	45,292,667.98	-
Accumulated Depreciation - Technical and Scientific Equipment	10605141-00	-	18,267,002.43
Other Machinery and Equipment	10605990-00	7,954,527,446.93	-
Accumulated Depreciation - Other Machinery and Equipment	10605991-00	-	7,556,443,183.09
Motor Vehicles	10606010-00	42,785,704.12	-
Accumulated Depreciation - Motor Vehicles	10606011-00	-	16,096,516.17
Furniture and Fixtures	10607010-00	375,406,356.89	-
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	218,585,428.91
Books	10607020-00	2,616,830.35	-
Works of Arts and Archeological Specimens	10610020-00	29,882,341.26	-
Construction in Progress - Buildings and Other Structures	10699030-00	636,243,647.72	-
Other Property, Plant and Equipment	10699990-00	78,950.00	-
Advances for Operating Expenses	19901010-00	2,122,490.75	-
Advances to Special Disbursing Officer	19901030-00	10,455,781.11	-
Advances to Officers and Employees	19901040-00	1,342,786.98	-
Advances to Contractors	19902010-00	46,964,952.49	-
Prepaid Rent	19902020-00	2,894.94	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Prepaid Insurance	19902050-00	68,792.66	-
Other Prepayments	19902990-00	332,637.50	-
Guaranty Deposits	19903020-00	994,300.00	-
Confiscated Property/Assets	19999040-00	236,103,234.50	-
Other Assets	19999990-00	2,428,005,334.40	-
Accounts Payable	20101010-00	-	5,411,191,195.13
Due to Officers and Employees	20101020-00	-	592,813,784.14
Awards and Rewards Payable	20101080-00	-	1,315,027,209.43
Tax Refunds Payable	20103010-00	-	12,920,537,915.13
Due to BIR	20201010-00	-	62,692,902.89
Due to GSIS	20201020-00	-	5,155,547.61
Due to Pag-IBIG	20201030-00	-	(4,281,477.63)
Due to PhilHealth	20201040-00	-	1,300,061.94
Due to NGAs	20201050-00	-	3,938,001.30
Due to GOCCs	20201060-00	-	(374,821.83)
Due to LGUs	20201070-00	-	291.49
Due to Central Office	20301010-00	-	158,130,750.03
Due to Operating Units	20301040-00	-	212,633,133.49
Trust Liabilities	20401010-00	-	2,637,834,763.87
Guaranty/Security Deposits Payable	20401040-00	-	56,331,207.06
Other Deferred Credits	20501990-00	-	35,956,926.36
Other Payables	29999990-00	-	1,347,938.00
Accumulated Surplus/(Deficit)	30101010-00	-	(20,541,171,993.92)
Import Duties	40103010-00	-	59,576,254,261.87
Excise Tax	40103020-00	-	61,172,856,039.25
Business Tax	40103030-00	-	343,940,779,990.44
Documentary Stamp Tax	40104010-00	-	449,642,182.25
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	40105030-00	-	41,882,051.45
Permit Fees	40201010-00	-	55,997,510.00
Registration Fees	40201020-00	-	2,815,600.00
Clearance and Certification Fees	40201040-00	-	6,825,500.00
Legal Fees	40201090-00	-	950,100.00
Inspection Fees	40201100-00	-	35,160.00
Verification and Authentication Fees	40201110-00	-	3,240,860.00
Processing Fees	40201130-00	-	678,086,174.00
Other Service Income	40201990-00	-	1,489,747,877.23
Rent/Lease Income	40202050-00	-	3,584,923.43
Income from Printing and Publication	40202150-00	-	5,000.00
Sales Revenue	40202160-00	-	28,322,760.00
Interest Income	40202210-00	-	28,504.82
Fines and Penalties - Business Income	40202230-00	-	30,073,509.25
Other Business Income	40202990-00	-	59,952,472.81
Subsidy from National Government	40301010-00	-	9,212,375,086.26
Other Gains	40501990-00	-	7,096.96
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	40601010-00	-	273,682,858.21
Salaries and Wages - Regular	50101010-00	783,436,238.15	-
Salaries and Wages - Casual/Contractual	50101020-00	2,672,638.48	-
Personal Economic Relief Allowance (PERA)	50102010-00	72,305,603.00	-
Representation Allowance (RA)	50102020-00	5,820,544.50	-
Transportation Allowance (TA)	50102030-00	5,530,044.50	-
Clothing/Uniform Allowance	50102040-00	11,105,000.00	-
Subsistence Allowance	50102050-00	7,076,747.91	-
Laundry Allowance	50102060-00	11,763.64	-
Honoraria	50102100-00	128,849.81	-
Hazard Pay	50102110-00	140,990.76	-
Overtime and Night Pay	50102130-00	2,062,986.35	-
Year End Bonus	50102140-00	66,988,420.00	-
Cash Gift	50102150-00	14,972,250.00	-
Other Bonuses and Allowances	50102990-00	81,230,716.45	-
Retirement and Life Insurance Premiums	50103010-00	91,472,026.74	-
Pag-IBIG Contributions	50103020-00	3,515,185.18	-
PhilHealth Contributions	50103030-00	7,211,220.46	-
Employees Compensation Insurance Premiums	50103040-00	3,450,825.51	-
Retirement Gratuity	50104020-00	31,441,641.44	-
Terminal Leave Benefits	50104030-00	173,704,684.60	-
Other Personnel Benefits	50104990-00	4,906,339.69	-
Traveling Expenses - Local	50201010-00	22,902,412.29	-
Traveling Expenses - Foreign	50201020-00	13,232,211.28	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Training Expenses	50202010-00	18,182,193.39	-
Office Supplies Expenses	50203010-00	164,002,251.67	-
Accountable Forms Expenses	50203020-00	3,960.00	-
Fuel, Oil and Lubricants Expenses	50203090-00	5,383,056.09	-
Semi-Expendable Machinery and Equipment Expenses	50203210-00	13,295.00	-
Other Supplies and Materials Expenses	50203990-00	1,338,866.33	-
Water Expenses	50204010-00	22,582,722.92	-
Electricity Expenses	50204020-00	67,101,885.62	-
Postage and Courier Services	50205010-00	3,168,617.17	-
Telephone Expenses	50205020-00	10,192,794.08	-
Internet Subscription Expenses	50205030-00	10,621,193.17	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	17,105.00	-
Confidential Expenses	50210010-00	29,250,000.00	-
Extraordinary and Miscellaneous Expenses	50210030-00	12,657,785.99	-
Legal Services	50211010-00	3,650.00	-
Consultancy Services	50211030-00	160,000.00	-
Other Professional Services	50211990-00	288,197,126.65	-
Environment/Sanitary Services	50212010-00	2,000.00	-
Janitorial Services	50212020-00	47,331,847.31	-
Security Services	50212030-00	572,332.42	-
Other General Services	50212990-00	17,114,951.05	-
Repairs and Maintenance - Buildings and Other Structures	50213040-00	391,039,199.29	-
Repairs and Maintenance - Machinery and Equipment	50213050-00	291,709,783.52	-
Repairs and Maintenance - Transportation Equipment	50213060-00	1,589,059.47	-
Repairs and Maintenance - Furniture and Fixtures	50213070-00	80,752.00	-
Taxes, Duties and Licenses	50215010-00	379,367.05	-
Fidelity Bond Premiums	50215020-00	2,145,689.90	-
Insurance Expenses	50215030-00	4,198,962.21	-
Advertising Expenses	50299010-00	1,564,082.40	-
Printing and Publication Expenses	50299020-00	851,593.98	-
Representation Expenses	50299030-00	2,315,378.28	-
Transportation and Delivery Expenses	50299040-00	157,108.31	-
Rent/Lease Expenses	50299050-00	55,321,266.23	-
Membership Dues and Contributions to Organizations	50299060-00	16,646.62	-
Subscription Expenses	50299070-00	68,786,149.59	-
Other Maintenance and Operating Expenses	50299990-00	2,020,228,163.24	-
Cost of Sales	50402010-00	15,001,941.71	-
Depreciation - Buildings and Other Structures	50501040-00	161,507.16	-
Depreciation - Machinery and Equipment	50501050-00	263,213,247.84	-
Depreciation - Transportation Equipment	50501060-00	918,606.13	-
Depreciation - Furniture, Fixtures and Books	50501070-00	1,571,872.92	-
TOTAL		488,101,043,348.10	488,101,043,348.10

Certified Correct:

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

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