



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

August 01, 2017

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, 2017.

Thank you.

Very truly yours,

Mari Lou 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 January 31, 2017

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	12,632,302.99	-
Petty Cash	1 01 01 020 - 00	1,802,132.31	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,654,980,202.94	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	773,265.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	2,732,171,131.36	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	213,101,806.55	-
Due from National Government Agencies	1 03 03 010 - 00	1,029,654,930.16	-
Due from Central Office	1 03 04 010 - 00	165,641,614.68	-
Due from Operating Units	1 03 04 040 - 00	261,919,526.37	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,915,389,155.78	-
Due from Officers and Employees	1 03 05 020 - 00	5,406,676.38	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	85,638,151.97	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	223,217,836.94	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	709,930.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Semi-Expandable Office Equipment	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	12,324.00	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	36,283,704.27
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	-
Other Structures	1 06 04 990 - 00	13,144,970.92	106,815.36
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	-
Machinery	1 06 05 010 - 00	78,193,800.00	-
Office Equipment	1 06 05 020 - 00	75,811,036.38	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	49,298,276.32
Information and Communication Technology Equipment	1 06 05 030 - 00	578,626,113.48	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	218,454,355.48
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	951,250.92
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	-	1,111,264.15
Military, Police and Security Equipment	1 06 05 100 - 00	8,866,475.21	427,538.70
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	-
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	-	394,650.82
Motor Vehicles	1 06 06 010 - 00	42,785,704.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	15,177,910.04
Furniture and Fixtures	1 06 07 010 - 00	99,281,743.97	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	17,896,299.61
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	2,452,309.11	-
Advances for Payroll	1 99 01 020 - 00	725,597.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	305,661.43	-
Advances to Officers and Employees	1 99 01 040 - 00	1,038,792.08	-
Advances to Contractors	1 99 02 010 - 00	41,617,824.88	-
Prepaid Insurance	1 99 02 050 - 00	3,011,879.72	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	761,771.46	-
Other Assets	1 99 99 990 - 00	1,040,222,088.15	-
Accounts Payable	2 01 01 010 - 00	-	1,526,026,062.25
Due to Officers and Employees	2 01 01 020 - 00	-	422,103,376.16

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Awards and Rewards Payable	2 01 01 080 - 00	-	1,315,027,209.43
Due to BIR	2 02 01 010 - 00	-	55,481,870.21
Due to GSIS	2 02 01 020 - 00	-	(8,041,376.99)
Due to Pag-IBIG	2 02 01 030 - 00	-	(6,134,556.16)
Due to PhilHealth	2 02 01 040 - 00	-	803,786.93
Due to NGAS	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,502,007.23)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	355,562,932.74
Due to Operating Units	2 03 01 040 - 00	-	211,855,890.21
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	136,558,435.71
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	28,812,811.93
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	19,977,000,377.70
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(12,939,695,099.22)
Sales Revenue - AF	4 02 02 160 - 00	-	740,280.00
Subsidy from National Government	4 03 01 010 - 00	53,919,773.92	-
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	5,105,607.28	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	242,500.00	-
Representation Allowance (RA)	5 01 02 020 - 00	232,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	13,910.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	193,320.49	-
Overtime Pay	5 01 02 130 - 01	63,160.30	-
Bonus-Civilian	5 01 02 140 - 01	15,000.00	-
Cash Gift-Civilian	5 01 02 150 - 01	2,990,672.17	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	119,900.00	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	280,537.50	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	127,998.41	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	376,989.26	-
Traveling Expenses-Local	5 02 01 010 - 00	66,305.30	-
Training Expenses	5 02 02 010 - 00	344,477.98	-
Office Supplies Expenses	5 02 03 010 - 00	165,884.90	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	21,996.50	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	998,731.61	-
Water Expenses	5 02 04 010 - 00	1,559,735.39	-
Electricity Expenses	5 02 04 020 - 00	86,519.43	-
Postage and Courier Services	5 02 05 010 - 00	79,932.28	-
Telephone Expenses-Mobile	5 02 05 020 - 01	419,849.66	-
Telephone Expenses-Landline	5 02 05 020 - 02	38,478.18	-
Internet Subscription Expenses	5 02 05 030 - 00	400.00	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	61,576.54	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	578,603.33	-
Other Professional Services	5 02 11 990 - 00	140,304.62	-
Janitorial Services	5 02 12 020 - 00	32,050.00	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	5,500.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	191,954.00	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	21,439.75	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	3,450.00	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	6,050.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	107,625.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	957.00	-
Printing and Publication Expenses	5 02 99 020 - 00	187,945.25	-
Representation Expenses	5 02 99 030 - 00	7,690.50	-
Transportation and Delivery Expenses	5 02 99 040 - 00	135,157.94	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	12,000.00	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	26,115.80	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	12,008.00	-
Subscription Expenses	5 02 99 070 - 00	429,918.21	-
Cost of Sales	5 04 02 010 - 00	-	-
TOTAL		11,768,880,019.36	11,768,880,019.36

Certified Correct:


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