



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

December 11, 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 **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of November 30, 2017.**

Thank you.

Very truly yours,

  
**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 November 30, 2017

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	59,258.26	-
Petty Cash	1 01 01 020 - 00	2,200,145.85	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	816,559,880.35	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	24,092,334.32	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	(1,182,413.48)	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	599,835,279.67	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	105,589,034.00	-
Due from National Government Agencies	1 03 03 010 - 00	1,802,907,249.77	-
Due from Central Office	1 03 04 010 - 00	165,641,614.68	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,910,205,124.78	-
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	31,070,514.23	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	298,897,382.35	-
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	192,651.63	-
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	214,387.00	-
Buildings	1 06 04 010 - 00	223,046,026.22	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,383,153.01
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	128,496.99
Machinery	1 06 05 010 - 00	162,637,650.00	-
Office Equipment	1 06 05 020 - 00	86,651,311.80	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	50,101,111.37
Information and Communication Technology Equipment	1 06 05 030 - 00	581,735,085.30	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	244,011,087.84
Communication Equipment	1 06 05 070 - 00	6,903,200.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,019,770.53
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	-	1,199,066.26
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	-	432,879.67
Motor Vehicles	1 06 06 010 - 00	42,785,704.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,003,822.67
Furniture and Fixtures	1 06 07 010 - 00	101,466,450.78	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	19,075,204.30
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	5,734,333.97	-
Advances to Officers and Employees	1 99 01 040 - 00	2,528,661.84	-
Advances to Contractors	1 99 02 010 - 00	44,433,737.59	-
Prepaid Insurance	1 99 02 050 - 00	81,211.03	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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	1,030,164,533.33	-
Accounts Payable	2 01 01 010 - 00	-	1,279,724,442.80
Due to Officers and Employees	2 01 01 020 - 00	-	507,548,378.61
Tax Refunds Payable	2 01 03 010 - 00	-	13,553,265,506.91
Due to BIR	2 02 01 010 - 00	-	11,930,066.47
Due to GSIS	2 02 01 020 - 00	-	3,402,412.85
Due to Pag-IBIG	2 02 01 030 - 00	-	(3,475,273.25)
Due to PhilHealth	2 02 01 040 - 00	-	1,501,343.69
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	776,562.63
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	-	34,414,842.48
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(125,046.25)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(9,025,173,077.10)
Fines and Penalties-Business Income	4 02 02 230 - 00	-	9,457.49
Sales Revenue	4 02 02 160 - 00	-	20,840,385.00
Subsidy from National Government	4 03 01 010 - 00	-	3,468,242,589.73
Other Gains	4 05 01 990 - 00	-	7,096.96
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	700,701,618.67	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,766.80	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	61,423,553.32	-
Representation Allowance (RA)	5 01 02 020 - 00	5,644,294.50	-
Transportation Allowance (TA)	5 01 02 030 - 01	5,311,544.50	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	9,955,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,922,200.65	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	58,677.26	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	7,288.61	-
Honoraria-Civilian-Civilian	5 01 02 100 - 01	118,709.09	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	33,748.26	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	64,487.28	-
Overtime Pay	5 01 02 130 - 01	1,583,633.86	-
Bonus-Civilian	5 01 02 140 - 01	61,571,705.00	-
Cash Gift-Civilian	5 01 02 150 - 01	13,363,250.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	61,224,226.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	70,892,473.78	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,838,525.90	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	5,816,091.51	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,689,300.03	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,660,609.07	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	108,167,773.06	-
Other Personnel Benefits-Others	5 01 04 990 - 99	2,556.36	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	278,472.39	-
Other Personnel Benefits-Lump-sum for Step Increments-Meritorious Performance	5 01 04 990 - 11	2,497,125.00	-
Traveling Expenses-Local	5 02 01 010 - 00	17,260,444.87	-
Traveling Expenses-Foreign	5 02 01 020 - 00	10,211,251.65	-
Training Expenses	5 02 02 010 - 00	13,998,285.32	-
Office Supplies Expenses	5 02 03 010 - 00	13,553,042.87	-
Accountable Forms Expenses	5 02 03 020 - 00	3,960.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,976,010.14	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	13,295.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	991,740.65	-
Water Expenses	5 02 04 010 - 00	18,443,704.96	-
Electricity Expenses	5 02 04 020 - 00	55,605,533.33	-
Postage and Courier Services	5 02 05 010 - 00	2,592,679.38	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,096,321.31	-
Telephone Expenses-Landline	5 02 05 020 - 02	6,528,029.42	-
Internet Subscription Expenses	5 02 05 030 - 00	7,137,188.66	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	10,820.00	-
Confidential Expenses	5 02 10 010 - 00	24,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	7,112,244.61	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Legal Services	5 02 11 010 - 00	3,650.00	-
Consultancy Services	5 02 11 030 - 00	160,000.00	-
Other Professional Services	5 02 11 990 - 00	207,354,745.88	-
Environment /Sanitary Services	5 02 12 010 - 00	2,000.00	-
Janitorial Services	5 02 12 020 - 00	26,497,028.46	-
Security Services	5 02 12 030 - 00	409,462.71	-
Other General Services	5 02 12 990 - 00	6,609,554.56	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	7,336,787.76	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	2,055,545.43	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	998,778.66	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	270,350.04	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	149,150.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	1,396,114.14	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	45,352.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	349,067.05	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,873,394.15	-
Insurance Expenses	5 02 15 030 - 00	3,103,475.62	-
Advertising Expenses	5 02 99 010 - 00	1,015,172.80	-
Printing and Publication Expenses	5 02 99 020 - 00	580,904.56	-
Representation Expenses	5 02 99 030 - 00	1,734,489.58	-
Transportation and Delivery Expenses	5 02 99 040 - 00	146,868.31	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,756,881.84	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	274,147.16	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	6,427,032.20	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	16,646.62	-
Subscription Expenses	5 02 99 070 - 00	6,705,619.01	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	1,683,037.93	-
Cost of Sales	5 04 02 010 - 00	10,608,126.42	-
Depreciation-Buildings	5 05 01 040 - 01	99,448.74	-
Depreciation-Other Structures	5 05 01 040 - 99	21,681.63	-
Depreciation-Office Equipment	5 05 01 050 - 02	802,835.05	-
Depreciation-ICT Equipment	5 05 01 050 - 03	25,556,732.36	-
Depreciation-Communication Equipment	5 05 01 050 - 07	68,519.61	-
Depreciation-Disaster Response and Rescue Equipment	5 05 01 050 - 09	87,802.11	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	38,228.85	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	825,912.63	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	1,178,904.69	-
<b>TOTAL</b>		<b>10,644,678,373.23</b>	<b>10,644,678,373.23</b>

Certified Correct:

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