



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 18, 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 July 31, 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 July 31, 2017

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	234,283.76	-
Petty Cash	1 01 01 020 - 00	1,867,132.31	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	753,203,220.80	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	18,673,983.98	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	458,817,586.52	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	1,613,965,106.58	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	63,991,815.69	-
Due from National Government Agencies	1 03 03 010 - 00	1,750,180,444.32	-
Due from Central Office	1 03 04 010 - 00	165,641,614.68	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,912,669,555.78	-
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	29,573,214.23	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	265,933,461.51	-
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 Machinery	1 04 05 010 - 00	35,416.32	-
Semi-Expandable Office Equipment	1 04 05 020 - 00	23,410.88	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	12,324.00	-
Buildings	1 06 04 010 - 00	217,411,904.77	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	36,283,704.27
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Machinery	1 06 05 010 - 00	78,257,650.00	-
Office Equipment	1 06 05 020 - 00	76,786,767.68	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	49,298,276.32
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	-	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	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	-	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	100,406,448.60	-
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	285,577.79	-
Advances for Payroll	1 99 01 020 - 00	259,093.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	473,757.66	-
Advances to Officers and Employees	1 99 01 040 - 00	2,502,469.10	-
Advances to Contractors	1 99 02 010 - 00	42,459,935.85	-
Prepaid Insurance	1 99 02 050 - 00	420,151.19	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty Deposits	1 99 03 020 - 00	761,771.46	-
Other Assets	1 99 99 990 - 00	1,037,149,533.33	-
Accounts Payable	2 01 01 010 - 00	-	1,356,826,345.38
Due to Officers and Employees	2 01 01 020 - 00	-	442,812,336.69
Due to BIR	2 02 01 010 - 00	-	5,785,841.77
Due to GSIS	2 02 01 020 - 00	-	(6,430,494.40)
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,985,207.69)
Due to PhilHealth	2 02 01 040 - 00	-	786,670.33
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(494,627.18)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	350,687,932.74
Due to Operating Units	2 03 01 040 - 00	-	212,633,133.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	28,605,964.35
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	15,260,813,213.91
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(10,703,371,743.34)
Sales Revenue	4 02 02 160 - 00	-	17,434,325.00
Subsidy from National Government	4 03 01 010 - 00	-	3,589,096,072.62
Other Gains	4 05 01 990 - 00	-	7,096.96
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	437,678,400.14	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,766.80	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	38,998,772.64	-
Representation Allowance (RA)	5 01 02 020 - 00	4,786,794.50	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,360,419.50	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	9,385,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,087,150.65	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	40,077.26	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	4,752.23	-
Honoraria-Civilian-Civilian	5 01 02 100 - 01	21,439.82	-
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	30,739.02	-
Overtime Pay	5 01 02 130 - 01	1,319,089.26	-
Bonus-Civilian	5 01 02 140 - 01	190,178.30	-
Cash Gift-Civilian	5 01 02 150 - 01	23,000.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	61,003,291.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	43,807,412.50	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,725,351.65	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	3,608,686.01	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,696,513.68	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	2,863,940.50	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	69,143,273.33	-
Other Personnel Benefits-Others	5 01 04 990 - 99	2,556.36	-
Other Personnel Benefits-Step Increment	5 01 04 990 - 10	2,444.31	-
Traveling Expenses-Local	5 02 01 010 - 00	8,964,924.21	-
Traveling Expenses-Foreign	5 02 01 020 - 00	5,706,922.60	-
Training Expenses	5 02 02 010 - 00	5,370,873.19	-
Office Supplies Expenses	5 02 03 010 - 00	7,860,541.56	-
Accountable Forms Expenses	5 02 03 020 - 00	3,960.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,372,262.63	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	708,737.50	-
Water Expenses	5 02 04 010 - 00	12,534,860.32	-
Electricity Expenses	5 02 04 020 - 00	33,924,804.71	-
Postage and Courier Services	5 02 05 010 - 00	1,640,000.98	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,171,052.31	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,907,183.36	-
Internet Subscription Expenses	5 02 05 030 - 00	1,580,160.05	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	5,420.00	-
Confidential Expenses	5 02 10 010 - 00	19,500,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	4,364,359.07	-
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	134,742,186.33	-
Environment /Sanitary Services	5 02 12 010 - 00	2,000.00	-
Janitorial Services	5 02 12 020 - 00	17,729,440.89	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Security Services	5 02 12 030 - 00	247,962.71	-
Other General Services	5 02 12 990 - 00	4,997,192.31	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	3,321,107.69	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	1,477,318.27	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	799,122.78	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	163,250.04	-
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	496,899.66	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	2,878.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	54,408.53	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,339,981.01	-
Insurance Expenses	5 02 15 030 - 00	2,660,743.03	-
Advertising Expenses	5 02 99 010 - 00	792,807.20	-
Printing and Publication Expenses	5 02 99 020 - 00	103,848.26	-
Representation Expenses	5 02 99 030 - 00	3,426,366.64	-
Transportation and Delivery Expenses	5 02 99 040 - 00	94,136.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,229,904.27	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	153,397.00	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	4,460,636.95	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	5,500.00	-
Subscription Expenses	5 02 99 070 - 00	182,965.21	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	1,405,396.78	-
Cost of Sales	5 04 02 010 - 00	8,990,498.73	-
TOTAL		10,941,551,595.65	10,941,551,595.65

Certified Correct:


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