



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

August 22, 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 May 31, 2017.**

Thank you.

Very truly yours,

  
**MARILOUA. 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, 2017

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	110,027.81	-
Petty Cash	1 01 01 020 - 00	1,917,132.31	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	766,473,442.38	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	15,862,956.17	-
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	992,207,617.40	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	52,504,319.91	-
Due from National Government Agencies	1 03 03 010 - 00	1,205,522,003.42	-
Due from Central Office	1 03 04 010 - 00	165,641,614.68	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,913,809,655.78	-
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	249,181,253.46	-
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	-
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	78,193,800.00	-
Office Equipment	1 06 05 020 - 00	76,030,746.38	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	49,298,276.32
Information and Communication Technology Equipment	1 06 05 030 - 00	581,798,941.30	-
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	8,866,475.21	-
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	100,339,879.62	-
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	725,597.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	226,796.56	-
Advances to Officers and Employees	1 99 01 040 - 00	3,759,465.95	-
Advances to Contractors	1 99 02 010 - 00	42,757,476.72	-
Prepaid Insurance	1 99 02 050 - 00	2,654,654.50	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	761,771.46	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other Assets	1 99 99 990 - 00	1,037,149,533.33	-
Accounts Payable	2 01 01 010 - 00	-	1,518,017,779.43
Due to Officers and Employees	2 01 01 020 - 00	-	444,942,883.24
Due to BIR	2 02 01 010 - 00	-	4,301,433.72
Due to GSIS	2 02 01 020 - 00	-	(4,402,327.95)
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,945,229.86)
Due to PhilHealth	2 02 01 040 - 00	-	1,075,598.91
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(280,624.17)
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
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	28,098,392.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	16,510,363,058.07
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	(12,047,231,178.05)
Sales Revenue - AF	4 02 02 160 - 00	-	14,698,685.00
Subsidy from National Government	4 03 01 010 - 00	-	2,042,995,599.93
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	303,661,636.65	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,766.80	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	27,560,718.09	-
Representation Allowance (RA)	5 01 02 020 - 00	2,451,669.50	-
Transportation Allowance (TA)	5 01 02 030 - 01	2,186,169.50	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,440,000.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	721,590.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	14,677.26	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,288.64	-
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	447,683.53	-
Bonus-Civilian	5 01 02 140 - 01	63,160.30	-
Cash Gift-Civilian	5 01 02 150 - 01	15,000.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	45,743,645.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	26,946,439.16	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	939,222.07	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,358,267.26	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,069,740.15	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	747,948.15	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	36,190,543.95	-
Other Personnel Benefits-Others	5 01 04 990 - 99	2,556.36	-
Traveling Expenses-Local	5 02 01 010 - 00	5,580,624.92	-
Traveling Expenses-Foreign	5 02 01 020 - 00	2,839,216.71	-
Training Expenses	5 02 02 010 - 00	2,646,971.05	-
Office Supplies Expenses	5 02 03 010 - 00	4,052,626.90	-
Accountable Forms Expenses	5 02 03 020 - 00	3,960.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	704,182.01	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	230,009.94	-
Water Expenses	5 02 04 010 - 00	8,096,785.06	-
Electricity Expenses	5 02 04 020 - 00	22,040,430.31	-
Postage and Courier Services	5 02 05 010 - 00	992,095.57	-
Telephone Expenses-Mobile	5 02 05 020 - 01	705,358.67	-
Telephone Expenses-Landline	5 02 05 020 - 02	2,362,237.51	-
Internet Subscription Expenses	5 02 05 030 - 00	961,665.46	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	3,140.00	-
Confidential Expenses	5 02 10 010 - 00	9,750,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,584,655.23	-
Legal Services	5 02 11 010 - 00	2,650.00	-
Consultancy Services	5 02 11 030 - 00	160,000.00	-
Other Professional Services	5 02 11 990 - 00	81,094,865.45	-
Environment /Sanitary Services	5 02 12 010 - 00	2,000.00	-
Janitorial Services	5 02 12 020 - 00	10,773,218.76	-
Security Services	5 02 12 030 - 00	110,062.71	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	2,392,850.41	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	856,081.80	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	447,117.50	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	443,479.63	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	108,800.04	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	211,172.50	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	2,878.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	42,344.29	-
Fidelity Bond Premiums	5 02 15 020 - 00	952,426.01	-
Insurance Expenses	5 02 15 030 - 00	382,688.52	-
Advertising Expenses	5 02 99 010 - 00	477,521.60	-
Printing and Publication Expenses	5 02 99 020 - 00	31,933.31	-
Representation Expenses	5 02 99 030 - 00	1,299,882.20	-
Transportation and Delivery Expenses	5 02 99 040 - 00	42,242.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	804,601.24	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	82,572.00	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,885,621.81	-
Subscription Expenses	5 02 99 070 - 00	108,855.70	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	38,224.75	-
Cost of Sales	5 04 02 010 - 00	7,561,480.54	-
<b>TOTAL</b>		<b>9,467,397,629.07</b>	<b>9,467,397,629.07</b>

Certified Correct:

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