



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

June 01, 2015

**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila



Sir/Madam:

Transmitted herewith are the following Financial Reports for CY 2014:

Fund 101:

- ❖ Post-closing Trial Balance
- ❖ Statement of Financial Position
- ❖ Detailed Statement of Financial Position
- ❖ Statement of Financial Performance
- ❖ Detailed Statement of Financial Performance

Very truly yours,

**ALFREDO A. PALMA**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
COA-Government Accountancy Sector (GAS)  
Department of Budget and Management

File





Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

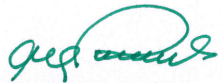
**TRIAL BALANCE**  
(Regular Agency Books - RA - Fund 101)  
As of December 31, 2014  
Post-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,501,840.92	-
Petty Cash	1 01 01 020 - 00	458,405.86	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,227,450,744.10	-
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	87,655,226.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,784,524,851.04	-
Due from National Government Agencies	1 03 03 010 - 00	1,341,396,315.96	-
Due from Central Office	1 03 04 010 - 00	162,515,414.00	-
Due from Operating Units	1 03 04 040 - 00	207,269,776.36	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	73,083,134.75	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	251,154,187.10	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,960,689.95
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	69,718,135.54	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	41,977,708.17
Information and Communication Technology Equipment	1 06 05 030 - 00	420,434,478.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	142,937,657.83
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	768,531.96
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,644,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	861,965.20
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
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	34,197,446.33	-
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	-	292,707.22
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	12,975,476.36
Furniture and Fixtures	1 06 07 010 - 00	97,520,172.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	14,752,553.77
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	2,604,501.86	-
Advances for Payroll	1 99 01 020 - 00	576,543.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	4,000,000.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,664,792.35	-
Advances to Contractors	1 99 02 010 - 00	29,198,841.90	-
Prepaid Insurance	1 99 02 050 - 00	76,958.38	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	671,481,501.93	-
Accounts Payable	2 01 01 010 - 00	-	772,772,779.51
Awards and Rewards Payable	2 01 01 080 - 00	-	1,297,527,481.49
Due to BIR	2 02 01 010 - 00	-	62,038,332.78
Due to GSIS	2 02 01 020 - 00	-	11,102,815.59
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,106,429.29)
Due to PhilHealth	2 02 01 040 - 00	-	3,768,269.61
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,456,775.15)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	315,199,333.43
Due to Operating Units	2 03 01 040 - 00	-	60,677,352.40
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,149,701,863.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	10,502,900.11



PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,043,771,335.51
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,744,425,298.45
<b>TOTAL</b>		9,769,228,871.80	9,769,228,871.80

Certified Correct:

  
**ALFREDO A. PALMA**  
 Chief Accountant  
 Accounting Division  
 Financial Management Office  
