



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

Government Accountancy Sector  
Office of the Director  
RECEIVED

BY: *ple*  
DATE: FEB 14 2012

February 14, 2012

**The Director**

Government Accountancy Sector  
Commission on Audit  
Commonwealth Avenue, Quezon City

Sir/Madam:

Transmitted herewith are the following Reports for CY 2011:

Fund 101:

- ❖ Pre-Closing Trial Balance (December)
- ❖ Financial Statements CY2011

Fund 102:

- ❖ Pre-Closing Trial Balance (December)
- ❖ Financial Statements CY2011

Fund 151:

- ❖ Pre-Closing Trial Balance (December)
- ❖ Financial Statements CY2011

Fund 152:

- ❖ Pre-Closing Trial Balance (December)
- ❖ Financial Statements CY2011

Consolidated:

- ❖ Pre-Closing Trial Balance (December)
- ❖ Financial Statements CY2011

Very truly yours,

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

cc: File



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

February 13, 2012


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

**Madam:**

Pursuant to Commission on Audit Circular No. 2001-004 dated October 30, 2001 as amended under COA Circular No. 2003-001 dated June 17, 2003, we are submitting our three (3) pages Consolidated Trial Balance, Regular Agency (RA) Books as of December 31, 2011.

Thank you.

Very truly yours,

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

*AP*

COA – Resident Auditor  
COA-Government Accountancy Sector (GAS)  
Dept. of Budget and Management  
File



Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**CONSOLIDATED TRIAL BALANCE**  
(Regular Agency Books - Fund 101, 102, 151 and 152)  
As of December 31, 2011  
Pre-closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	3,160,275.89	
Cash - Disbursing Officers	103	131,951,336.94	
Petty Cash Fund	104	579,912.84	
Payroll Fund	106	289,478,518.25	
Cash in Bank - Local Currency, Current Account	111	528,162,081.74	
Cash in Bank - Local Currency, Savings Account	112	107,161,202.13	
Due from Officers and Employees	123	9,796,657.34	
Due from National Treasury	131	1,657,425,919.92	
Due from NGAs	136	103,360,951.52	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,161,850.88	
Advances to Officers and Employees	148	10,593,350.13	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	76,862,418.84	
Accountable Forms Inventory	156	235,820,792.92	
Drugs and Medicines Inventory	159	1,101,093.57	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	702,985.69	
Prepaid Insurance	178	37,452.74	
Advances to Contractors	181	36,921,283.69	
Other Prepaid Expenses	185	332,637.50	
Guaranty Deposits	186	994,300.00	
Land	201	721,482.80	
Office Buildings	211	248,734,437.55	
Accumulated Depreciation - Office Buildings	311		48,231,168.83
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		35,425.26
Office Equipment	221	59,139,317.64	
Accumulated Depreciation - Office Equipment	321		23,685,283.23
Furniture and Fixtures	222	363,025,484.05	
Accumulated Depreciation - Furniture and Fixtures	322		208,465,284.30
IT Equipment and Software	223	180,511,869.12	
Accumulated Depreciation - IT Equipment	323		54,588,443.69
Library Books	224	2,467,663.15	
Communication Equipment	229	6,979,480.95	
Accumulated Depreciation-Communication Equipment	329		482,973.78
Firefighting Equipment and Accessories	231	2,160,727.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		525,674.85
Medical, Dental and Laboratory Equipment	233	3,725.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		2,123.26
Military and Police Equipment	234	861,575.21	
Accumulated Depreciation - Military and Police Equipment	334		427,538.70
Technical and Scientific Equipment	236	40,772,667.98	
Accumulated Depreciation - Technical and Scientific Equipment	336		18,267,002.43
Other Machinery and Equipment	240	566,352.00	
Accumulated Depreciation - Other Machinery and Equipment	340		114,305.90
Motor Vehicles	241	22,718,244.04	
Accumulated Depreciation - Motor Vehicles	341		5,194,026.67
Other Property, Plant and Equipment	258	72,952.08	
Construction Program	264	661,771,882.98	
Investment Program	266	22,986,251,987.28	
Other Assets	286	1,027,227.64	
Accumulated Depreciation	300		1,027,227.64
Reserve	301		1,027,227.64
Reserve	302		1,027,227.64
Reserve	303		1,027,227.64
Reserve	304		1,027,227.64
Reserve	305		1,027,227.64
Reserve	306		1,027,227.64
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Reserve	396		1,027,227.64
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Reserve	398		1,027,227.64
Reserve	399		1,027,227.64
Reserve	400		1,027,227.64



PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to PHILHEALTH	415		4,605,377.24
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(597,325.14)
Due to LGUs	418		291.49
Due to Other Funds	424		6,412,513,750.30
Guaranty Deposits Payable	426		1,187,659.07
Performance/Bidders/Bailbonds Payable	427		579,761,631.77
Tax Refunds Payable	429		4,705,416,207.45
Other Payables	439		1,804,913,192.24
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,402,430,136.65)
Subsidy Income from National Government	651		4,984,420,881.36
Prior Years' Adjustments	684		(263,933,392.50)
Salaries and Wages - Regular	701	822,219,252.95	
Salaries and Wages - Casual	705	2,281,971.33	
Personnel Economic Relief Allowance (PERA)	711	102,010,247.92	
Representation Allowance (RA)	713	11,559,451.15	
Transportation Allowance (TA)	714	10,068,763.11	
Clothing/Uniform Allowance	715	13,901,192.60	
Subsistence, Laundry and Quarter Allowances	716	3,891,326.98	
Productivity and Incentive Allowances	717	4,357,000.00	
Overseas Allowances	718	6,740,049.61	
Other Bonuses and Allowances	719	31,050,000.00	
Hazard Pay	721	89,539.24	
Overtime and Night Pay	723	3,517,385.70	
Cash Gift	724	18,027,365.23	
Year End Bonus	725	65,610,228.77	
Life and Retirement Insurance Contributions	731	87,860,953.67	
PAG - IBIG Contributions	732	4,252,924.27	
PHILHEALTH Contributions	733	6,039,560.66	
ECC Contributions	734	4,021,734.39	
Retirement Benefits - Civilian	740	10,248,021.55	
Terminal Leave Benefits	742	115,672,329.89	
Traveling Expenses-Local	751	7,866,211.80	
Traveling Expenses-Foreign	752	5,875,080.84	
Training Expenses	753	20,804,792.34	
Office Supplies Expenses	755	23,474,205.34	
Accountable Forms Expenses	756	40,750.00	
Gasoline, Oil and Lubricants Expenses	761	6,556,635.43	
Other Supplies Expenses	765	570,637.12	
Water Expenses	766	15,915,991.76	
Electricity Expenses	767	78,062,719.20	
Postage and Deliveries	771	1,232,110.13	
Telephone Expenses-Landline	772	13,722,558.70	
Telephone Expenses-Mobile	773	1,311,137.20	
Internet Expenses	774	12,637,335.60	
Cable, Satellite, Telegraph and Radio Expenses	775	82,792.26	
Membership Dues and Contributions to Organizations	778	35,950.00	
Advertising Expenses	780	2,560,081.56	
Printing and Binding Expenses	781	436,575.01	
Rent Expenses	782	6,410,485.26	
Representation Expenses	783	700,469.38	
Transportation and Delivery Expenses	784	1,418,114.95	
Subscription Expenses	786	351,771.63	
Legal Services	791	159,270.00	
Auditing Services	792	77,597.61	
General Services	795	1,881,995.95	
Janitorial Services	796	23,133,366.27	
Other Professional Services	799	3,055,821,337.36	
Repairs and Maintenance - Office Buildings	811	168,445,965.92	
Repairs and Maintenance - Office Equipment	821	2,539,483.80	
Repairs and Maintenance - Furniture and Fixtures	822	146,870.00	
Repairs and Maintenance - IT Equipment and Software	823	41,226,901.09	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	3,000.00	
Repairs and Maintenance - Other Machinery and Equipment	840	133,105,230.81	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Motor Vehicles	841	4,535,032.29	
Repairs and Maintenance - Other Property, Plant and Equipment	850	80,157.00	
Miscellaneous Expenses	884	118,760.00	
Taxes, Duties and Licenses	891	209,447.51	
Fidelity Bond Premiums	892	1,695,465.00	
Insurance Expenses	893	233,884.04	
Depreciation-Office Buildings	911	39,158.91	
Depreciation-Other Structures	915	11,808.42	
Depreciation-Office Equipment	921	1,389,901.78	
Depreciation-Furniture and Fixtures	922	308,973.15	
Depreciation-IT Equipment	923	4,021,175.95	
Depreciation-Communication Equipment	929	45,679.74	
Depreciation-Firefighting Equipment and Accessories	931	6,213.36	
Depreciation-Other Machineries and Equipment	940	25,485.90	
Depreciation-Motor Vehicles	941	356,947.68	
Bank Charges	971	113,551.88	
TOTAL		15,221,535,579.94	15,221,535,579.94

Certified Correct:

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