



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

RECEIVED  
COA-BOE (HEAD OFFICE)  
DATE \_\_\_\_\_ TIME \_\_\_\_\_  
None  
07 OCT 2011

October 06, 2011

**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 June 30, 2011.

Thank you.

Very truly yours,

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

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 June 30, 2011

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,893,727.83	
Cash - Disbursing Officers	103	164,195,563.45	
Potty Cash Fund	104	537,912.84	
Payroll Fund	106	371,337,472.36	
Cash - National Treasury, Modified Disbursements System (MDS)	108	53,824,373.84	
Cash in Bank - Local Currency, Current Account	111	491,431,768.52	
Cash in Bank - Local Currency, Savings Account	112	107,161,202.13	
Due from Officers and Employees	123	9,800,717.34	
Due from National Treasury	131	1,603,217,885.74	
Due from NGAs	136	103,360,951.52	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,201,517.08	
Advances to Officers and Employees	148	7,634,437.46	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	59,975,488.94	
Accountable Forms Inventory	156	204,943,701.97	
Drugs and Medicines Inventory	159	954,261.07	
Medical, Dental and Laboratory Supplies Inventory	160	188,935.00	
Other Supplies Inventory	165	204,965.69	
Prepaid Insurance	178	138,633.09	
Advances to Contractors	181	45,896,333.58	
Other Prepaid Expenses	185	332,637.50	
Guaranty Deposits	186	994,300.00	
Land	201	721,482.80	
Office Buildings	211	248,246,457.55	
Accumulated Depreciation - Office Buildings	311		48,210,417.32
Other Structures	215	12,968,570.92	
Accumulated Depreciation - Other Structures	315		29,521.05
Office Equipment	221	51,996,038.02	
Accumulated Depreciation - Office Equipment	321		22,977,858.46
Furniture and Fixtures	222	360,155,481.57	
Accumulated Depreciation - Furniture and Fixtures	322		208,300,143.72
IT Equipment and Software	223	172,021,429.12	
Accumulated Depreciation - IT Equipment	323		52,531,778.59
Library Books	224	2,467,663.15	
Communication Equipment	229	7,046,680.95	
Accumulated Depreciation-Communication Equipment	329		460,133.91
Firefighting Equipment and Accessories	231	1,673,617.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		522,508.17
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	903,975.21	
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		101,562.97
Motor Vehicles	241	21,549,778.04	
Accumulated Depreciation - Motor Vehicles	341		8,968,591.87
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	264	666,125,988.98	
Items in Transit	284	3,286,988,976.77	
Other Assets	286	1,827,237.60	
Accounts Payable	401		1,077,268,787.18
Due to BIR	402		58,941,758.88
Due to DDO	403		17,142,198.17
Due to PAGA/BIR	404		12,021,239.88
Due to PRR/RR/AL/TSR	405		1,087,198.07
Due to Other PAGA	406		1,099,622.04
Due to Other DDO	407		11,027,331.84

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to I.GUs	418		291.49
Due to Other Funds	424		5,401,020,759.14
Guaranty Deposits Payable	426		3,152,278.20
Performance/Bidders/Bailbonds Payable	427		642,526,712.90
Tax Refunds Payable	429		5,716,936,816.97
Other Payables	439		1,712,916,735.68
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,402,430,136.65)
Subsidy Income from National Government	651		997,867,438.88
Prior Years' Adjustments	684		(211,043,585.71)
Salaries and Wages - Regular	701	332,037,027.97	
Salaries and Wages - Casual	705	149,441.50	
Personnel Economic Relief Allowance (PERA)	711	39,643,053.28	
Representation Allowance (RA)	713	4,483,936.78	
Transportation Allowance (TA)	714	4,394,736.73	
Clothing/Uniform Allowance	715	10,756,774.00	
Subsistence, Laundry and Quarter Allowances	716	1,281,276.98	
Productivity and Incentive Allowances	717	3,903,000.00	
Hazard Pay	721	76,335.09	
Cash Gift	724	9,056,017.23	
Year End Bonus	725	30,481,134.97	
Life and Retirement Insurance Contributions	731	38,848,909.83	
PAG - IBIG Contributions	732	1,970,550.00	
PHILHEALTH Contributions	733	2,925,540.35	
ECC Contributions	734	1,754,026.48	
Terminal Leave Benefits	742	35,517,290.82	
Traveling Expenses-Local	751	2,979,572.16	
Traveling Expenses-Foreign	752	1,397,485.59	
Training Expenses	753	2,185,352.31	
Office Supplies Expenses	755	9,040,203.61	
Accountable Forms Expenses	756	23,600.00	
Gasoline, Oil and Lubricants Expenses	761	3,080,679.49	
Other Supplies Expenses	765	74,195.19	
Water Expenses	766	8,085,492.02	
Electricity Expenses	767	28,965,848.00	
Postage and Deliveries	771	515,305.31	
Telephone Expenses-Landline	772	6,542,067.50	
Telephone Expenses-Mobile	773	631,295.40	
Internet Expenses	774	7,622,901.13	
Cable, Satellite, Telegraph and Radio Expenses	775	4,190.00	
Membership Dues and Contributions to Organizations	778	5,850.00	
Advertising Expenses	780	1,440,367.04	
Printing and Binding Expenses	781	65,065.43	
Rent Expenses	782	3,033,555.37	
Representation Expenses	783	196,457.87	
Transportation and Delivery Expenses	784	724,470.28	
Subscription Expenses	786	165,771.00	
Legal Services	791	95,530.00	
Auditing Services	792	33,291.35	
General Services	795	616,765.39	
Janitorial Services	796	10,722,113.64	
Other Professional Services	799	8,148,918.75	
Repairs and Maintenance - Office Buildings	811	70,724,349.50	
Repairs and Maintenance - Office Equipment	821	1,236,631.14	
Repairs and Maintenance - Furniture and Fixtures	822	8,240.00	
Repairs and Maintenance - IT Equipment and Software	823	10,966,664.09	
Repairs and Maintenance - Other Machinery and Equipment	840	36,287,032.90	
Repairs and Maintenance - Motor Vehicles	841	430,026.84	
Miscellaneous Expenses	884	99,460.00	
Taxes, Duties and Licenses	891	79,819.16	
Facility Based Premiums	892	786,348.75	
Insurance Expenses	893	117,660.76	
Depreciation-Office Buildings	901	28,807.40	
Depreciation-Other Structures	902	5,994.23	
Depreciation-Office Equipment	903	462,477.18	
Depreciation-Transportation Vehicles	904	142,002.07	
Depreciation-Other	905	1,094,032.00	
Accumulated Depreciation	906	22,000.00	
Accumulated Depreciation	907	1,000.00	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Other Machineries and Equipment	940	12,742.95	
Depreciation-Motor Vehicles	941	160,714.92	
Bank Charges	971	400.00	
TOTAL		10,711,863,842.03	10,711,863,842.03

Certified Correct:

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