



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

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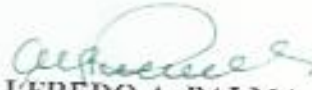

**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

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 two (2) pages **Consolidated Trial Balance, Regular Agency (RA) Books as of March 31, 2011.**

Thank you.

Very truly yours,

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

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 March 31, 2011

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,119,126.97	
Cash - Disbursing Officers	103	99,736,261.09	
Petty Cash Fund	104	475,412.84	
Payroll Fund	106	394,912,019.69	
Cash - National Treasury, Modified Disbursements System (MDS)	108	65,297,041.97	
Cash in Bank - Local Currency, Current Account	111	477,112,871.88	
Cash in Bank - Local Currency, Savings Account	112	107,161,202.13	
Due from Officers and Employees	123	10,361,508.51	
Due from National Treasury	131	1,521,701,814.36	
Due from NGAs	136	103,360,951.52	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,239,054.88	
Advances to Officers and Employees	148	6,903,406.96	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	57,688,030.94	
Accountable Forms Inventory	156	198,179,504.59	
Drugs and Medicines Inventory	159	816,876.07	
Medical, Dental and Laboratory Supplies Inventory	160	188,935.00	
Other Supplies Inventory	165	204,965.69	
Prepaid Insurance	178	199,135.09	
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	247,308,814.09	
Accumulated Depreciation - Office Buildings	311		48,192,009.92
Other Structures	215	12,968,570.92	
Accumulated Depreciation - Other Structures	315		23,616.84
Office Equipment	221	47,794,852.02	
Accumulated Depreciation - Office Equipment	321		22,302,986.39
Furniture and Fixtures	222	357,234,681.57	
Accumulated Depreciation - Furniture and Fixtures	322		208,157,421.24
IT Equipment and Software	223	163,531,843.29	
Accumulated Depreciation - IT Equipment	323		50,567,267.74
Library Books	224	2,467,663.15	
Communication Equipment	229	7,046,680.95	
Accumulated Depreciation-Communication Equipment	329		437,294.04
Firefighting Equipment and Accessories	231	1,673,617.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		519,461.49
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	918,475.21	
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		88,820.02
Motor Vehicles	241	18,614,778.04	
Accumulated Depreciation - Motor Vehicles	341		8,807,876.95
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	264	666,125,988.98	
Items in Transit	284	3,306,511,634.98	
Other Assets	290	1,827,237.61	
Accounts Payable	401		2,491,434.68
Due to BIR	402		57,971,334.55
Due to DO	403		55,382,439.57
Due to PAGO/BOO	404		12,887,039.94
Due to PPA/PPAL/PPAL/TP	405		1,080,000.00
Due to Other PAGO	406		1,000,000.00
Due to Other PAGO	407		1,000,000.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to LGUs	418		291.49
Due to Other Funds	424		5,078,017,653.92
Guaranty Deposits Payable	426		2,348,777.93
Performance/Bidders/Bailbonds Payable	427		625,617,148.13
Tax Refunds Payable	429		6,038,920,661.26
Other Payables	439		1,571,341,728.44
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,402,430,136.65)
Subsidy Income from National Government	651		507,184,028.52
Prior Years' Adjustments	684		(179,227,244.27)
Salaries and Wages - Regular	701	144,790,997.22	
Personnel Economic Relief Allowance (PERA)	711	17,361,050.85	
Representation Allowance (RA)	713	1,741,495.45	
Transportation Allowance (TA)	714	1,687,895.45	
Clothing/Uniform Allowance	715	3,112,000.00	
Subsistence, Laundry and Quarter Allowances	716	274,650.00	
Hazard Pay	721	71,912.30	
Life and Retirement Insurance Contributions	731	17,894,578.34	
PAG - IBIG Contributions	732	968,400.00	
PHILHEALTH Contributions	733	1,214,795.19	
ECC Contributions	734	759,050.22	
Terminal Leave Benefits	742	14,429,061.72	
Traveling Expenses-Local	751	844,728.63	
Traveling Expenses-Foreign	752	578,940.40	
Training Expenses	753	605,272.04	
Office Supplies Expenses	755	4,744,999.07	
Gasoline, Oil and Lubricants Expenses	761	1,602,596.98	
Other Supplies Expenses	765	21,421.60	
Water Expenses	766	3,354,031.01	
Electricity Expenses	767	11,688,330.41	
Postage and Deliveries	771	229,025.90	
Telephone Expenses-Landline	772	2,664,889.91	
Telephone Expenses-Mobile	773	324,193.42	
Internet Expenses	774	854,156.31	
Cable, Satellite, Telegraph and Radio Expenses	775	3,015.00	
Membership Dues and Contributions to Organizations	778	2,200.00	
Advertising Expenses	780	184,716.00	
Printing and Binding Expenses	781	27,743.93	
Rent Expenses	782	614,865.37	
Representation Expenses	783	78,512.24	
Transportation and Delivery Expenses	784	337,563.00	
Subscription Expenses	786	62,230.00	
Legal Services	791	52,800.00	
Auditing Services	792	11,149.53	
General Services	795	614,150.00	
Janitorial Services	796	4,913,657.29	
Other Professional Services	799	3,665,292.38	
Repairs and Maintenance - Office Buildings	811	28,523,535.19	
Repairs and Maintenance - Office Equipment	821	210,720.20	
Repairs and Maintenance - Furniture and Fixtures	822	8,000.00	
Repairs and Maintenance - IT Equipment and Software	823	25,663.09	
Repairs and Maintenance - Other Machinery and Equipment	840	11,547,895.00	
Repairs and Maintenance - Motor Vehicles	841	65,006.11	
Miscellaneous Expenses	884	5,200.00	
Taxes, Duties and Licenses	891	25,572.50	
Fidelity Bond Premiums	892	322,515.00	
Insurance Expenses	893	51,827.71	
Depreciation-Office Equipment	921	7,604.94	
Depreciation-Furniture and Fixtures	922	1,110.09	
<b>TOTAL</b>		<b>10,122,334,400.81</b>	<b>10,122,334,400.81</b>

Certified Correct

  
 ACCOUNTING OFFICER

Accounting Officer  
 Department of Public Administration