



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

RECEIVED  
LOA-BOE (HEAD OFFICE)  
DATE \_\_\_\_\_ TIME \_\_\_\_\_  
03 JAN 2012

January 02, 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 September 30, 2011.**

Thank you.

Very truly yours,

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

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 September 30, 2011

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	3,241,874.92	
Cash - Disbursing Officers	103	117,570,335.41	
Petty Cash Fund	104	609,912.84	
Payroll Fund	106	391,460,062.96	
Cash - National Treasury, Modified Disbursements System (MDS)	108	29,514,086.76	
Cash in Bank - Local Currency, Current Account	111	508,055,592.92	
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	1,550,423,329.74	
Due from NGAs	136	103,360,951.52	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,201,467.08	
Advances to Officers and Employees	148	9,973,119.27	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	67,804,418.34	
Accountable Forms Inventory	156	210,998,783.43	
Drugs and Medicines Inventory	159	1,027,691.07	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	204,965.69	
Prepaid Insurance	178	107,891.91	
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		48,231,168.83
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		35,425.26
Office Equipment	221	54,313,978.77	
Accumulated Depreciation - Office Equipment	321		23,685,283.23
Furniture and Fixtures	222	360,769,275.57	
Accumulated Depreciation - Furniture and Fixtures	322		208,465,284.30
IT Equipment and Software	223	176,747,922.12	
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	1,673,617.04	
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		114,305.92
Motor Vehicles	241	21,980,244.04	
Accumulated Depreciation - Motor Vehicles	341		9,164,824.63
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	264	666,125,988.98	
Items in Transit	284	3,281,406,876.77	
Other Assets	290	3,827,237.63	
Accounts Payable	401		1,305,348,737.50
Due to BIR	402		26,498,833.20
Due to DDO	403		21,123,773.48
Due to PRC-DBS	404		1,025,086.13
Due to PRC-DBS-1	405		433,086.77
Due to PRC-DBS-2	406		1,094,221.14
Due to PRC-DBS-3	407		1,028,111.10

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
			291.49
Due to LGUs	418		6,094,507,846.19
Due to Other Funds	424		2,150,933.41
Guaranty Deposits Payable	426		576,466,008.92
Performance/Bidders/Bailbonds Payable	427		5,023,437,733.47
Tax Refunds Payable	429		1,693,004,625.21
Other Payables	439		35,956,926.36
Other Deferred Credits	455		(5,402,430,136.65)
Government Equity	501		1,485,557,834.82
Subsidy Income from National Government	651		(222,883,931.35)
Prior Years' Adjustments	684		
Salaries and Wages - Regular	701	506,516,933.75	
Salaries and Wages - Casual	705	149,441.50	
Personnel Economic Relief Allowance (PERA)	711	59,282,174.70	
Representation Allowance (RA)	713	5,976,074.68	
Transportation Allowance (TA)	714	5,868,074.63	
Clothing/Uniform Allowance	715	10,928,774.00	
Subsistence, Laundry and Quarter Allowances	716	2,277,936.98	
Productivity and Incentive Allowances	717	4,009,000.00	
Hazard Pay	721	76,335.09	
Overtime and Night Pay	723	2,851,115.47	
Cash Gift	724	9,183,517.23	
Year End Bonus	725	30,867,556.97	
Life and Retirement Insurance Contributions	731	58,077,816.99	
PAG - IBIG Contributions	732	2,986,317.05	
PHILHEALTH Contributions	733	4,013,918.35	
ECC Contributions	734	2,673,556.45	
Retirement Benefits - Civilian	740	2,473,728.55	
Terminal Leave Benefits	742	66,326,686.51	
Traveling Expenses-Local	751	5,417,689.75	
Traveling Expenses-Foreign	752	3,153,830.75	
Training Expenses	753	3,877,943.95	
Office Supplies Expenses	755	12,847,661.11	
Accountable Forms Expenses	756	26,200.00	
Gasoline, Oil and Lubricants Expenses	761	4,779,861.93	
Other Supplies Expenses	765	349,396.61	
Water Expenses	766	12,665,590.75	
Electricity Expenses	767	49,176,342.04	
Postage and Deliveries	771	826,023.60	
Telephone Expenses-Landline	772	9,516,660.59	
Telephone Expenses-Mobile	773	921,149.86	
Internet Expenses	774	9,243,175.00	
Cable, Satellite, Telegraph and Radio Expenses	775	7,934.40	
Membership Dues and Contributions to Organizations	778	28,850.00	
Advertising Expenses	780	2,311,133.44	
Printing and Binding Expenses	781	372,445.47	
Rent Expenses	782	4,782,399.64	
Representation Expenses	783	327,959.98	
Transportation and Delivery Expenses	784	998,520.96	
Subscription Expenses	786	229,465.63	
Legal Services	791	119,530.00	
Auditing Services	792	57,434.17	
General Services	795	939,410.95	
Janitorial Services	796	16,714,365.11	
Other Professional Services	799	42,685,449.08	
Repairs and Maintenance - Office Buildings	811	122,247,762.33	
Repairs and Maintenance - Office Equipment	821	2,011,046.80	
Repairs and Maintenance - Furniture and Fixtures	822	18,240.00	
Repairs and Maintenance - IT Equipment and Software	823	33,725,492.89	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	3,000.00	
Repairs and Maintenance - Other Machinery and Equipment	840	61,117,596.80	
Repairs and Maintenance - Motor Vehicles	841	523,577.29	
Miscellaneous Expenses	884	118,760.00	
Taxes, Duties and Licenses	891	175,782.83	
Franchise Fees/Premiums	892	1,120,466.25	
Insurance Expenses	893	182,444.87	
Depreciation-Office Buildings	911	38,178.88	
Depreciation-Other Structures	912	11,889.42	
Depreciation-Office Equipment	921	11,889,941.78	
Depreciation-Other Equipment	922	180,077.11	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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	67,173.08	
TOTAL		11,088,275,662.50	11,088,275,662.50

Certified Correct:



ALFREDO A. PALMA

Chief Accountant

Accounting Division

Financial Management Office

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