



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

February 13, 2013

**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, 2012.**

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 - RA - Fund 101, 102, 151 & 152)  
As of December 31, 2012  
Pre-closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	8,186,997.64	
Cash - Disbursing Officers	103	6,858,325.35	
Petty Cash Fund	104	338,747.04	
Payroll Fund	106	150,501,723.20	
Cash - National Treasury, Modified Disbursements System (MDS)	108	27,664,387.55	
Cash in Bank - Local Currency, Current Account	111	987,276,376.78	
Cash in Bank - Local Currency, Savings Account	112	597,916,499.74	
Due from Officers and Employees	123	9,790,254.40	
Due from National Treasury	131	1,828,558,274.57	
Due from NGAs	136	104,334,387.80	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,841,261,428.33	
Advances to Officers and Employees	148	13,287,737.25	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	68,776,527.24	
Accountable Forms Inventory	156	254,712,837.85	
Drugs and Medicines Inventory	159	2,302,208.57	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	(5,324.41)	
Prepaid Insurance	178	47,461.61	
Advances to Contractors	181	43,837,863.45	
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		48,371,786.93
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		70,679.31
Office Equipment	221	64,820,224.09	
Accumulated Depreciation - Office Equipment	321		29,352,605.95
Furniture and Fixtures	222	368,386,652.26	
Accumulated Depreciation - Furniture and Fixtures	322		209,830,957.26
IT Equipment and Software	223	245,419,261.77	
Accumulated Depreciation - IT Equipment	323		67,767,802.96
Library Books	224	2,467,663.15	
Communication Equipment	229	6,979,480.95	
Accumulated Depreciation-Communication Equipment	329		597,173.13
Firefighting Equipment and Accessories	231	2,509,142.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		601,143.13
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	853,575.21	
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	1,955,499,411.63	
Accumulated Depreciation - Other Machinery and Equipment	340		178,020.67
Motor Vehicles	241	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	341		30,497,758.47
Other Property, Plant and Equipment	242	78,792.00	
Construction in Progress	243	994,000,000.00	
Investment Property	244	994,000,000.00	
Other Assets	245	1,000,000.00	
Accumulated Depreciation - Other Assets	345		1,000,000.00
Reserve for Contingencies	246		1,000,000.00
Reserve for Contingencies	247		1,000,000.00
Reserve for Contingencies	248		1,000,000.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to PAG-IBIG	414		(2,554,914.35)
Due to PHILHEALTH	415		4,124,759.74
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(905,647.08)
Due to LGUs	418		291.49
Due to Other Funds	424		6,502,230,043.77
Guaranty Deposits Payable	426		9,950,126.61
Performance/Bidders/Bailbonds Payable	427		604,203,431.77
Tax Refunds Payable	429		2,716,068,585.15
Other Payables	439		2,471,765,478.17
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,683,922,436.35)
Subsidy Income from National Government	651		2,394,754,784.06
Prior Years' Adjustments	684		1,832,843,482.37
Salaries and Wages - Regular	701	736,899,188.84	
Salaries and Wages - Casual	705	1,841,976.54	
Personnel Economic Relief Allowance (PERA)	711	78,143,813.32	
Representation Allowance (RA)	713	9,499,668.66	
Transportation Allowance (TA)	714	9,335,868.62	
Clothing/Uniform Allowance	715	15,635,000.00	
Subsistence, Laundry and Quarter Allowances	716	3,759,838.14	
Productivity and Incentive Allowances	717	3,245,000.00	
Overseas Allowances	718	3,719,999.73	
Other Bonuses and Allowances	719	8,130,000.00	
Hazard Pay	721	193,476.00	
Overtime and Night Pay	723	99,963.64	
Cash Gift	724	13,491,375.00	
Year End Bonus	725	52,572,118.25	
Life and Retirement Insurance Contributions	731	88,355,206.04	
PAG - IBIG Contributions	732	3,925,611.79	
PHILHEALTH Contributions	733	6,299,753.60	
ECC Contributions	734	3,889,843.89	
Retirement Benefits - Civilian	740	3,272,900.77	
Terminal Leave Benefits	742	92,061,258.10	
Traveling Expenses-Local	751	8,811,241.40	
Traveling Expenses-Foreign	752	12,582,429.65	
Training Expenses	753	11,321,623.01	
Office Supplies Expenses	755	25,106,023.55	
Accountable Forms Expenses	756	21,133.50	
Gasoline, Oil and Lubricants Expenses	761	3,783,017.47	
Other Supplies Expenses	765	1,727,215.71	
Water Expenses	766	21,457,555.74	
Electricity Expenses	767	75,559,404.80	
Postage and Deliveries	771	1,294,927.42	
Telephone Expenses-Landline	772	13,529,393.59	
Telephone Expenses-Mobile	773	1,747,311.22	
Internet Expenses	774	9,835,164.01	
Cable, Satellite, Telegraph and Radio Expenses	775	4,000.00	
Membership Dues and Contributions to Organizations	778	40,019.06	
Advertising Expenses	780	2,163,061.79	
Printing and Binding Expenses	781	308,734.92	
Rent Expenses	782	6,135,855.54	
Representation Expenses	783	1,070,031.19	
Transportation and Delivery Expenses	784	1,344,158.80	
Subscription Expenses	786	414,651.90	
Legal Services	791	145,330.00	
Auditing Services	792	190,578.09	
General Services	795	4,631,452.30	
Accounting Services	796	27,802,418.48	
Other Professional Services	799	27,983,127.48	
Construction/Improvements - Office Building	801	220,260,871.27	
Construction/Improvements - Office Equipment	802	1,000,000.00	
Construction/Improvements - Office Furniture	803	1,200,000.00	
Construction/Improvements - Office Supplies	804	1,000,000.00	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance - Other Machinery and Equipment	840	235,742,727.62	
Repairs and Maintenance - Motor Vehicles	841	611,588.00	
Miscellaneous Expenses	884	492,000.00	
Taxes, Duties and Licenses	891	658,162.36	
Fidelity Bond Premiums	892	1,475,013.75	
Insurance Expenses	893	102,529.54	
Depreciation-Office Buildings	911	87,298.74	
Depreciation-Other Structures	915	21,681.63	
Depreciation-Office Equipment	921	3,754,239.53	
Depreciation-Furniture and Fixtures	922	909,118.82	
Depreciation-IT Equipment	923	8,228,759.77	
Depreciation-Communication Equipment	929	68,519.61	
Depreciation-Firefighting Equipment and Accessories	931	58,696.84	
Depreciation-Other Machineries and Equipment	940	38,228.85	
Depreciation-Motor Vehicles	941	812,091.18	
Other Maintenance and Operating Expenses	969	4,010.00	
Bank Charges	971	219,372.67	
TOTAL		12,493,185,116.84	12,493,185,116.84

Certified Correct:



ALFREDO A. PALMA

Chief Accountant  
Accounting Division  
Financial Management Office