



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

**RECEIVED**  
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DATE 25 OCT 2012 TIME 1:25 PM

October 25, 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 June 30, 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 June 30, 2012

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	6,810,758.12	
Cash - Disbursing Officers	103	6,122,073.05	
Petty Cash Fund	104	578,747.04	
Payroll Fund	106	16,099,879.81	
Cash - National Treasury, Modified Disbursements System (MDS)	108	13,050,947.48	
Cash in Bank - Local Currency, Current Account	111	1,030,253,300.86	
Cash in Bank - Local Currency, Savings Account	112	110,716,499.74	
Due from Officers and Employees	123	9,801,996.40	
Due from National Treasury	131	1,771,977,747.85	
Due from NGAs	136	111,327,003.26	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,164,268.51	
Advances to Officers and Employees	148	15,003,097.43	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	80,940,310.10	
Accountable Forms Inventory	156	249,224,819.92	
Drugs and Medicines Inventory	159	1,798,703.57	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	702,985.69	
Prepaid Insurance	178	86,091.20	
Advances to Contractors	181	31,748,030.45	
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		48,313,587.77
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		56,224.89
Office Equipment	221	61,360,547.64	
Accumulated Depreciation - Office Equipment	321		26,798,580.49
Furniture and Fixtures	222	364,833,814.44	
Accumulated Depreciation - Furniture and Fixtures	322		209,213,365.89
IT Equipment and Software	223	184,039,832.32	
Accumulated Depreciation - IT Equipment	323		62,224,009.07
Library Books	224	2,467,663.15	
Communication Equipment	229	6,979,480.95	
Accumulated Depreciation-Communication Equipment	329		551,493.39
Firefighting Equipment and Accessories	231	2,177,727.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		561,270.09
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	1,955,499,411.63	
Accumulated Depreciation - Other Machinery and Equipment	340		152,574.77
Motor Vehicles	241	22,418,244.84	
Accumulated Depreciation - Motor Vehicles	341		6,347,128.85
Other Property, Plant and Equipment	249	72,991.08	
Construction in Progress	254	461,271,982.08	
Investment	256	75,221,244.08	
Intangible Assets	257	1,000,000.00	
Accumulated Depreciation	300		982,982,224.99
Reserve	301		1,000,000.00
Retained Earnings	302		1,000,000.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to PAG-IBIG	414		(2,226,007.19)
Due to PHILHEALTH	415		4,206,302.78
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(958,360.42)
Due to LGUs	418		291.49
Due to Other Funds	424		6,096,855,316.90
Guaranty Deposits Payable	426		1,257,312.62
Performance/Bidders/Bailbonds Payable	427		588,183,632.09
Tax Refunds Payable	429		5,024,787,695.44
Other Payables	439		1,910,111,570.15
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,683,922,436.35)
Subsidy Income from National Government	651		1,200,457,468.10
Prior Years' Adjustments	684		(27,797,595.33)
Salaries and Wages - Regular	701	358,076,390.37	
Salaries and Wages - Casual	705	154,560.00	
Personnel Economic Relief Allowance (PERA)	711	39,141,387.43	
Representation Allowance (RA)	713	4,791,763.81	
Transportation Allowance (TA)	714	4,697,163.79	
Clothing/Uniform Allowance	715	11,595,000.00	
Subsistence, Laundry and Quarter Allowances	716	2,228,080.00	
Productivity and Incentive Allowances	717	1,622,000.00	
Overseas Allowances	718	1,072,555.04	
Hazard Pay	721	125,419.80	
Cash Gift	724	8,355,000.00	
Year End Bonus	725	30,751,407.00	
Life and Retirement Insurance Contributions	731	41,331,799.46	
PAG - IBIG Contributions	732	1,986,475.99	
PHILHEALTH Contributions	733	3,007,532.73	
ECC Contributions	734	1,882,950.36	
Retirement Benefits - Civilian	740	958,132.33	
Terminal Leave Benefits	742	59,328,797.00	
Traveling Expenses-Local	751	4,286,873.97	
Traveling Expenses-Foreign	752	3,050,031.03	
Training Expenses	753	3,117,603.38	
Office Supplies Expenses	755	9,333,731.96	
Gasoline, Oil and Lubricants Expenses	761	2,468,066.22	
Other Supplies Expenses	765	761,930.81	
Water Expenses	766	9,988,400.68	
Electricity Expenses	767	40,743,991.63	
Postage and Deliveries	771	608,579.66	
Telephone Expenses-Landline	772	6,566,714.98	
Telephone Expenses-Mobile	773	821,152.79	
Internet Expenses	774	5,297,135.09	
Cable, Satellite, Telegraph and Radio Expenses	775	1,600.00	
Membership Dues and Contributions to Organizations	778	10,550.00	
Advertising Expenses	780	1,814,859.59	
Printing and Binding Expenses	781	225,933.17	
Rent Expenses	782	3,227,197.43	
Representation Expenses	783	602,001.14	
Transportation and Delivery Expenses	784	770,949.29	
Subscription Expenses	786	189,863.50	
Legal Services	791	81,520.00	
Auditing Services	792	47,297.94	
General Services	795	1,902,846.80	
Juratidial Services	796	11,656,065.48	
Other Professional Services	799	10,728,525.05	
Repairs and Maintenance - Office Buildings	811	43,128,276.71	
Repairs and Maintenance - Office Equipment	821	1,568,719.91	
Repairs and Maintenance - Furniture and Fixtures	822	288,226.78	
Repairs and Maintenance - IT Equipment and Software	823	2,204,977.08	
Repairs and Maintenance - Motor Vehicles and Transport	840	18,090,199.02	
Repairs and Maintenance - Other	881	141,200.00	
Repairs and Maintenance - Other	882	482,000.00	
Repairs and Maintenance - Other	883	100,000.00	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Fidelity Bond Premiums	892	836,002.50	
Insurance Expenses	893	43,087.58	
Depreciation-Office Buildings	911	29,099.58	
Depreciation-Other Structures	915	7,227.21	
Depreciation-Office Equipment	921	1,200,214.07	
Depreciation-Furniture and Fixtures	922	291,527.45	
Depreciation-IT Equipment	923	2,684,965.88	
Depreciation-Communication Equipment	929	22,839.87	
Depreciation-Firefighting Equipment and Accessories	931	18,823.80	
Depreciation-Other Machineries and Equipment	940	12,742.95	
Depreciation-Motor Vehicles	941	261,482.76	
Other Maintenance and Operating Expenses	969	4,010.00	
Bank Charges	971	82,785.30	
TOTAL		10,525,546,145.91	10,525,546,145.91

Certified Correct:

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