



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS  
MANILA

RECEIVED  
QA-BOC (HEAD OFFICE)  
DATE 03 AUG 2012 TIME 11:00

August 03, 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 **two (2) pages Consolidated Trial Balance, Regular Agency (RA) Books as of March 31, 2012.**

Thank you.

Very truly yours,

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

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 March 31, 2012

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	4,240,094.64	
Cash - Disbursing Officers	103	136,845,877.35	
Petty Cash Fund	104	908,747.04	
Payroll Fund	106	343,117,316.14	
Cash - National Treasury, Modified Disbursements System (MDS)	108	35,372,620.57	
Cash in Bank - Local Currency, Current Account	111	520,151,125.02	
Cash in Bank - Local Currency, Savings Account	112	110,716,499.74	
Due from Officers and Employees	123	9,796,657.34	
Due from National Treasury	131	1,725,889,253.80	
Due from NGAs	136	103,360,951.52	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,843,163,701.90	
Advances to Officers and Employees	148	10,819,953.45	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	78,968,242.84	
Accountable Forms Inventory	156	258,350,704.00	
Drugs and Medicines Inventory	159	1,174,863.57	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	702,985.69	
Prepaid Insurance	178	17,862.92	
Advances to Contractors	181	31,114,551.44	
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		48,231,168.83
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		35,425.26
Office Equipment	221	59,743,138.64	
Accumulated Depreciation - Office Equipment	321		23,685,283.23
Furniture and Fixtures	222	363,750,654.25	
Accumulated Depreciation - Furniture and Fixtures	322		208,465,284.30
IT Equipment and Software	223	182,324,527.62	
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	2,160,727.04	
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	1,074,446.93	
Accumulated Depreciation - Other Machinery and Equipment	340		114,305.92
Motor Vehicles	241	22,270,244.04	
Accumulated Depreciation - Motor Vehicles	341		9,364,824.63
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	260	886,377,888.98	
Items in Transit	280	2,710,892,588.88	
Other Assets	288	1,027,337.34	
Accounts Payable	401		1,270,811,079.64
Due to NTA	411		48,374,822.49
Due to NTA	412		22,777,248.61
Due to NTA	413		12,777,248.61
Due to NTA	414		12,777,248.61
Due to NTA	415		12,777,248.61
Due to NTA	416		12,777,248.61
Due to NTA	417		12,777,248.61
Due to NTA	418		12,777,248.61
Due to NTA	419		12,777,248.61
Due to NTA	420		12,777,248.61
Due to NTA	421		12,777,248.61
Due to NTA	422		12,777,248.61
Due to NTA	423		12,777,248.61
Due to NTA	424		12,777,248.61
Due to NTA	425		12,777,248.61
Due to NTA	426		12,777,248.61
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Due to NTA	433		12,777,248.61
Due to NTA	434		12,777,248.61
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Due to NTA	461		12,777,248.61
Due to NTA	462		12,777,248.61
Due to NTA	463		12,777,248.61
Due to NTA	464		12,777,248.61
Due to NTA	465		12,777,248.61
Due to NTA	466		12,777,248.61
Due to NTA	467		12,777,248.61
Due to NTA	468		12,777,248.61
Due to NTA	469		12,777,248.61
Due to NTA	470		12,777,248.61
Due to NTA	471		12,777,248.61
Due to NTA	472		12,777,248.61
Due to NTA	473		12,777,248.61
Due to NTA	474		12,777,248.61
Due to NTA	475		12,777,248.61
Due to NTA	476		12,777,248.61
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Due to NTA	482		12,777,248.61
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Due to NTA	497		12,777,248.61
Due to NTA	498		12,777,248.61
Due to NTA	499		12,777,248.61
Due to NTA	500		12,777,248.61

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to LGUs	418		291.49
Due to Other Funds	424		6,413,562,769.05
Guaranty Deposits Payable	426		1,316,052.62
Performance/Bidders/Bailbonds Payable	427		580,745,748.76
Tax Refunds Payable	429		4,707,957,373.06
Other Payables	439		1,862,233,723.17
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,683,922,436.35)
Subsidy Income from National Government	651		585,139,238.65
Prior Years' Adjustments	684		(39,648,041.11)
Salaries and Wages - Regular	701	153,167,948.78	
Personnel Economic Relief Allowance (PERA)	711	17,018,563.02	
Representation Allowance (RA)	713	1,729,560.51	
Transportation Allowance (TA)	714	1,693,560.51	
Subsistence, Laundry and Quarter Allowances	716	499,780.00	
Hazard Pay	721	3,712.50	
Life and Retirement Insurance Contributions	731	17,618,974.92	
PAG - IBIG Contributions	732	884,046.48	
PHILHEALTH Contributions	733	1,295,922.80	
ECC Contributions	734	801,155.25	
Retirement Benefits - Civilian	740	958,132.33	
Terminal Leave Benefits	742	23,161,271.41	
Traveling Expenses-Local	751	1,779,196.42	
Traveling Expenses-Foreign	752	1,028,167.44	
Training Expenses	753	1,346,316.60	
Office Supplies Expenses	755	3,824,103.57	
Gasoline, Oil and Lubricants Expenses	761	1,564,304.29	
Other Supplies Expenses	765	417,525.35	
Water Expenses	766	3,363,546.79	
Electricity Expenses	767	13,121,705.06	
Postage and Deliveries	771	239,881.72	
Telephone Expenses-Landline	772	2,291,390.83	
Telephone Expenses-Mobile	773	189,733.24	
Internet Expenses	774	2,244,721.41	
Cable, Satellite, Telegraph and Radio Expenses	775	1,200.00	
Membership Dues and Contributions to Organizations	778	4,500.00	
Advertising Expenses	780	1,160,559.59	
Printing and Binding Expenses	781	26,064.29	
Rent Expenses	782	1,389,124.82	
Representation Expenses	783	534,752.29	
Transportation and Delivery Expenses	784	428,767.74	
Subscription Expenses	786	75,254.50	
Legal Services	791	52,000.00	
Auditing Services	792	20,111.51	
General Services	795	475,204.00	
Janitorial Services	796	6,224,452.60	
Other Professional Services	799	2,808,535.31	
Repairs and Maintenance - Office Buildings	811	24,045,305.83	
Repairs and Maintenance - Office Equipment	821	743,160.15	
Repairs and Maintenance - Furniture and Fixtures	822	1,600.00	
Repairs and Maintenance - IT Equipment and Software	823	2,364,265.14	
Repairs and Maintenance - Other Machinery and Equipment	840	14,110,471.26	
Repairs and Maintenance - Motor Vehicles	841	273,066.00	
Taxes, Duties and Licenses	891	14,998.03	
Fidelity Bond Premiums	892	343,886.25	
Insurance Expenses	893	21,096.21	
Other Maintenance and Operating Expenses	969	4,010.00	
Bank Charges	971	600.00	
<b>TOTAL</b>		<b>10,671,715,128.70</b>	<b>10,671,715,128.70</b>

Certified Correct

  
 CONTROLLER GENERAL  
 Department of Budget Management Office