



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
QA-BOC (HEAD OFFICE)
DATE 30 JAN 2013

January 09, 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 September 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 September 30, 2012

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	6,638,330.13	
Cash - Disbursing Officers	103	6,790,725.15	
Petty Cash Fund	104	578,747.04	
Payroll Fund	106	57,299,357.44	
Cash - National Treasury, Modified Disbursements System (MDS)	108	41,850,601.15	
Cash in Bank - Local Currency, Current Account	111	1,096,696,330.52	
Cash in Bank - Local Currency, Savings Account	112	110,716,499.74	
Due from Officers and Employees	123	9,790,254.40	
Due from National Treasury	131	1,867,827,823.78	
Due from NGAs	136	111,327,003.26	
Due from Other Funds	144	795,701.30	
Receivables - Disallowances/ Charges	146	1,842,511,355.81	
Advances to Officers and Employees	148	13,989,502.39	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	82,891,583.10	
Accountable Forms Inventory	156	231,375,717.30	
Drugs and Medicines Inventory	159	1,964,343.57	
Medical, Dental and Laboratory Supplies Inventory	160	331,530.00	
Other Supplies Inventory	165	702,985.69	
Prepaid Insurance	178	95,306.03	
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	63,264,814.64	
Accumulated Depreciation - Office Equipment	321		26,798,580.49
Furniture and Fixtures	222	366,301,565.72	
Accumulated Depreciation - Furniture and Fixtures	322		209,213,365.89
IT Equipment and Software	223	185,055,315.91	
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	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		152,534.77
Motor Vehicles	241	22,945,244.04	
Accumulated Depreciation - Motor Vehicles	341		6,947,136.85
Other Property, Plant and Equipment	242	78,950.00	
Construction in Progress	244	96,125,985.96	
Investment in Stocks	246	79,662,971.13	
Investment in Bonds	247	1,000,000.00	
Investment in Other Securities	248		
Investment in Real Estate	249		
Investment in Infrastructure	250		
Investment in Other Assets	251		

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to PAG-IBIG	414		(3,849,831.87)
Due to PHILHEALTH	415		3,664,596.64
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(1,094,617.68)
Due to LGUs	418		291.49
Due to Other Funds	424		6,414,824,117.28
Guaranty Deposits Payable	426		2,869,082.16
Performance/Bidders/Bailbonds Payable	427		592,354,154.31
Tax Refunds Payable	429		4,706,856,676.44
Other Payables	439		2,010,475,608.19
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,683,922,436.35)
Subsidy Income from National Government	651		1,697,947,050.13
Prior Years' Adjustments	684		(52,269,101.55)
Salaries and Wages - Regular	701	502,538,593.05	
Salaries and Wages - Casual	705	154,560.00	
Personnel Economic Relief Allowance (PERA)	711	53,525,227.98	
Representation Allowance (RA)	713	6,467,677.26	
Transportation Allowance (TA)	714	6,351,677.22	
Clothing/Uniform Allowance	715	14,131,000.00	
Subsistence, Laundry and Quarter Allowances	716	2,838,476.25	
Productivity and Incentive Allowances	717	1,624,000.00	
Overseas Allowances	718	1,072,555.04	
Hazard Pay	721	129,132.30	
Cash Gift	724	8,370,000.00	
Year End Bonus	725	30,810,783.00	
Life and Retirement Insurance Contributions	731	63,596,850.31	
PAG - IBIG Contributions	732	2,936,235.17	
PHILHEALTH Contributions	733	4,570,858.36	
ECC Contributions	734	2,823,455.30	
Retirement Benefits - Civilian	740	2,542,604.86	
Terminal Leave Benefits	742	76,424,467.13	
Traveling Expenses-Local	751	5,924,208.23	
Traveling Expenses-Foreign	752	5,452,029.61	
Training Expenses	753	9,704,460.41	
Office Supplies Expenses	755	12,988,858.15	
Accountable Forms Expenses	756	20,150.00	
Gasoline, Oil and Lubricants Expenses	761	2,722,756.63	
Other Supplies Expenses	765	905,928.86	
Water Expenses	766	16,479,308.34	
Electricity Expenses	767	56,194,361.87	
Postage and Deliveries	771	805,712.59	
Telephone Expenses-Landline	772	9,753,042.85	
Telephone Expenses-Mobile	773	1,152,059.04	
Internet Expenses	774	7,502,938.95	
Cable, Satellite, Telegraph and Radio Expenses	775	2,000.00	
Membership Dues and Contributions to Organizations	778	17,069.06	
Advertising Expenses	780	1,880,145.19	
Printing and Binding Expenses	781	268,007.14	
Rent Expenses	782	4,705,252.13	
Representation Expenses	783	983,630.99	
Transportation and Delivery Expenses	784	963,125.41	
Subscription Expenses	786	265,784.90	
Legal Services	791	103,120.00	
Auditing Services	792	80,578.09	
General Services	795	1,936,104.30	
Janitorial Services	796	18,246,051.24	
Other Professional Services	799	19,109,977.60	
Repairs and Maintenance - Office Buildings	811	113,990,118.06	
Repairs and Maintenance - Office Equipment	821	1,814,122.05	
Repairs and Maintenance - Furniture and Fixtures	822	320,998.50	
Repairs and Maintenance - IT Equipment and Software	823	5,666,046.78	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	3,000.00	
Repairs and Maintenance - Other Machinery and Equipment	840	108,144,978.29	
Repairs and Maintenance - Motor Vehicles	841	411,545.75	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Miscellaneous Expenses	884	492,000.00	
Taxes, Duties and Licenses	891	629,701.48	
Fidelity Bond Premiums	892	1,263,285.00	
Insurance Expenses	893	53,685.12	
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	82,985.30	
TOTAL		11,067,493,883.73	11,067,493,883.73

Certified Correct:


ALFREDO A. PALMA

AP Chief Accountant
Accounting Division
Financial Management Office

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