



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
BCE (HEAD OFFICE)
DATE 07 JAN 2014
TIME _____
[Signature]

January 06, 2014

The Resident Auditor
Bureau of Customs
Port Area, Manila

Sir/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 Trial Balance, Regular Agency (RA) Books, Fund 101 as of August 31, 2013.**

Thank you.

Very truly yours,

[Signature]
ALFREDO A. PALMA
Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
Dept. of Budget and Management
File



Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
(Regular Agency Books - RA - Fund 101)
As of August 31, 2013

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	7,012,468.44	
Cash - Disbursing Officers	103	4,448,707.45	
Petty Cash Fund	104	338,747.04	
Payroll Fund	106	128,360,922.51	
Cash - National Treasury, Modified Disbursements System (MDS)	108	47,613,951.76	
Cash in Bank - Local Currency, Current Account	111	1,111,715,033.53	
Cash in Bank - Local Currency, Savings Account	112	597,916,499.74	
Due from Officers and Employees	123	5,166,040.67	
Due from National Treasury	131	1,463,761,344.29	
Due from NGAs	136	104,796,477.36	
Due from Other Funds	144	1,510,132.80	
Receivables - Disallowances/ Charges	146	1,839,420,306.79	
Advances to Officers and Employees	148	13,859,577.75	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	69,457,517.13	
Accountable Forms Inventory	156	251,392,819.78	
Drugs and Medicines Inventory	159	2,481,698.57	
Medical, Dental and Laboratory Supplies Inventory	160	381,900.00	
Other Supplies Inventory	165	1,769,269.04	
Prepaid Insurance	178	65,929.66	
Advances to Contractors	181	65,844,441.45	
Other Prepaid Expenses	185	51,787.50	
Guaranty Deposits	186	994,300.00	
Land	201	721,482.80	
Office Buildings	211	206,871,904.97	
Accumulated Depreciation - Office Buildings	311		35,711,884.05
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		85,133.73
Office Equipment	221	66,298,144.82	
Accumulated Depreciation - Office Equipment	321		32,003,078.64
Furniture and Fixtures	222	96,483,798.50	
Accumulated Depreciation - Furniture and Fixtures	322		12,075,508.43
IT Equipment and Software	223	257,170,608.27	
Accumulated Depreciation - IT Equipment	323		76,944,126.23
Library Books	224	2,467,663.15	
Communication Equipment	229	6,941,480.95	
Accumulated Depreciation-Communication Equipment	329		608,652.87
Firefighting Equipment and Accessories	231	2,509,142.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		652,773.49
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	34,197,446.33	
Accumulated Depreciation - Technical and Scientific Equipment	336		12,349,302.94
Other Machinery and Equipment	240	566,352.00	
Accumulated Depreciation - Other Machinery and Equipment	340		203,506.57
Motor Vehicles	241	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	341		11,048,346.89
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	264	636,243,647.72	
Items in Transit	284	813,545,486.21	
Other Assets	290	1,818,750.61	
Accounts Payable	401		922,504,033.56
Due to BIR	412		56,916,130.24
Due to GSIS	413		22,151,792.17
Due to PAG-IBIG	414		(1,439,158.18)
Due to PHILHEALTH	415		4,536,586.29
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(563,141.95)

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to LGUs	418		291.49
Due to Other Funds	424		6,725,224,449.40
Guaranty Deposits Payable	426		10,256,729.97
Performance/Bidders/Bailbonds Payable	427		681,918,146.29
Tax Refunds Payable	429		1,499,619,883.14
Other Payables	439		2,066,741,964.57
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,492,030,737.10)
Subsidy Income from National Government	651		1,402,428,479.51
Prior Years' Adjustments	684		783,140,311.03
Salaries and Wages - Regular	701	467,617,958.88	
Salaries and Wages - Casual	705	41,670.00	
Personnel Economic Relief Allowance (PERA)	711	46,533,795.06	
Representation Allowance (RA)	713	6,520,606.11	
Transportation Allowance (TA)	714	6,367,806.10	
Clothing/Uniform Allowance	715	955,000.00	
Subsistence, Laundry and Quarter Allowances	716	1,676,670.00	
Productivity and Incentive Allowances	717	336,000.00	
Oversens Allowances	718	797,238.54	
Hazard Pay	721	49,111.47	
Cash Gift	724	7,680,375.00	
Year End Bonus	725	30,751,167.12	
Life and Retirement Insurance Contributions	731	49,981,500.66	
PAG - IBIG Contributions	732	2,159,536.30	
PHILHEALTH Contributions	733	4,152,300.31	
ECC Contributions	734	2,062,544.50	
Retirement Benefits - Civilian	740	8,430,149.08	
Terminal Leave Benefits	742	56,623,776.08	
Traveling Expenses-Local	751	6,107,849.33	
Traveling Expenses-Foreign	752	7,141,582.77	
Training Expenses	753	8,300,940.09	
Office Supplies Expenses	755	10,533,850.08	
Accountable Forms Expenses	756	8,000.00	
Medical, Dental and Laboratory Supplies Expenses	760	73,035.00	
Gasoline, Oil and Lubricants Expenses	761	1,651,827.24	
Other Supplies Expenses	765	1,316,509.22	
Water Expenses	766	13,319,399.99	
Electricity Expenses	767	38,353,420.27	
Postage and Deliveries	771	728,333.28	
Telephone Expenses-Landline	772	7,813,670.21	
Telephone Expenses-Mobile	773	915,810.03	
Internet Expenses	774	5,443,095.45	
Cable, Satellite, Telegraph and Radio Expenses	775	2,800.00	
Membership Dues and Contributions to Organizations	778	13,785.94	
Advertising Expenses	780	543,513.24	
Printing and Binding Expenses	781	783,891.72	
Rent Expenses	782	4,229,677.14	
Representation Expenses	783	1,501,141.67	
Transportation and Delivery Expenses	784	867,923.12	
Subscription Expenses	786	347,644.20	
Legal Services	791	30,150.00	
Auditing Services	792	31,301.69	
General Services	795	5,056,813.26	
Janitorial Services	796	14,232,540.54	
Other Professional Services	799	23,371,686.75	
Repairs and Maintenance - Office Buildings	811	141,626,734.10	
Repairs and Maintenance - Office Equipment	821	3,070,268.19	
Repairs and Maintenance - Furniture and Fixtures	822	15,700.00	
Repairs and Maintenance - IT Equipment and Software	823	631,970.94	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	3,000.00	
Repairs and Maintenance - Motor Vehicles	841	294,631.78	
Miscellaneous Expenses	884	33,238.08	
Taxes, Duties and Licenses	891	386,999.08	
Fidelity Bond Premiums	892	1,962,811.88	
Insurance Expenses	893	25,458.47	
Depreciation-Office Buildings	911	28,999.38	
Depreciation-Other Structures	912	7,007.22	
Depreciation-Office Equipment	921	1,277,689.04	
Depreciation-Transportation	922	79,077.38	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-IT Equipment	923	5,603,083.67	
Depreciation-Communication Equipment	929	22,839.87	
Depreciation-Firefighting Equipment and Accessories	931	27,769.50	
Depreciation-Other Machineries and Equipment	940	12,742.95	
Depreciation-Motor Vehicles	941	275,304.21	
Bank Charges	971	200.00	
TOTAL		8,903,408,687.89	8,903,408,687.89

Certified Correct:

ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office