



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
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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 July 31, 2013.**

Thank you.

Very truly yours,

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

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 July 31, 2013

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---------------------------------------------------------------------|--------------|------------------|----------------|
| Cash - Collecting Officers | 102 | 6,991,450.65 | |
| Cash - Disbursing Officers | 103 | 4,445,207.45 | |
| Petty Cash Fund | 104 | 338,747.04 | |
| Payroll Fund | 106 | 140,532,629.79 | |
| Cash - National Treasury, Modified Disbursements System (MDS) | 108 | 25,152,661.15 | |
| Cash in Bank - Local Currency, Current Account | 111 | 1,066,320,458.06 | |
| 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 | 105,282,919.91 | |
| Due from Other Funds | 144 | 1,510,132.80 | |
| Receivables - Disallowances/ Charges | 146 | 1,839,550,889.33 | |
| Advances to Officers and Employees | 148 | 13,763,689.93 | |
| Other Receivables | 149 | 22,308,275.63 | |
| Office Supplies Inventory | 155 | 69,051,102.34 | |
| Accountable Forms Inventory | 156 | 252,297,411.50 | |
| 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 | 58,731.04 | |
| 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 | 65,960,417.82 | |
| Accumulated Depreciation - Office Equipment | 321 | | 32,003,078.64 |
| Furniture and Fixtures | 222 | 96,468,998.50 | |
| Accumulated Depreciation - Furniture and Fixtures | 322 | | 12,075,508.43 |
| IT Equipment and Software | 223 | 256,785,764.27 | |
| 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 | | 924,702,201.84 |
| Due to BIR | 412 | | 51,005,790.31 |
| Due to GSIS | 413 | | 13,821,933.70 |
| Due to PAG-IBIG | 414 | | (3,058,295.87) |
| Due to PHILHEALTH | 415 | | 3,809,387.79 |
| Due to Other NGAs | 416 | | 3,934,025.30 |
| Due to Other GOCCs | 417 | | (952,773.87) |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|-----------------------------------------------------|--------------|----------------|--------------------|
| Due to LGUs | 418 | | 291.49 |
| Due to Other Funds | 424 | | 6,739,667,834.10 |
| Guaranty Deposits Payable | 426 | | 11,468,918.13 |
| Performance/Bidders/Bailbonds Payable | 427 | | 688,204,771.29 |
| Tax Refunds Payable | 429 | | 1,485,173,064.68 |
| Other Payables | 439 | | 2,063,356,224.60 |
| Other Deferred Credits | 455 | | 35,956,926.36 |
| Government Equity | 501 | | (5,492,030,737.10) |
| Subsidy Income from National Government | 651 | | 1,219,044,235.27 |
| Prior Years' Adjustments | 684 | | 783,418,229.54 |
| Salaries and Wages - Regular | 701 | 397,377,581.46 | |
| Salaries and Wages - Casual | 705 | 41,670.00 | |
| Personnel Economic Relief Allowance (PERA) | 711 | 39,648,762.81 | |
| Representation Allowance (RA) | 713 | 5,421,892.47 | |
| Transportation Allowance (TA) | 714 | 5,295,092.47 | |
| Clothing/Uniform Allowance | 715 | 250,000.00 | |
| Subsistence, Laundry and Quarter Allowances | 716 | 1,646,040.00 | |
| Productivity and Incentive Allowances | 717 | 310,000.00 | |
| Overseas Allowances | 718 | 797,238.54 | |
| Hazard Pay | 721 | 49,111.47 | |
| Cash Gift | 724 | 6,155,375.00 | |
| Year End Bonus | 725 | 24,791,641.12 | |
| Life and Retirement Insurance Contributions | 731 | 46,582,912.25 | |
| PAG - IBIG Contributions | 732 | 2,021,836.30 | |
| PHILHEALTH Contributions | 733 | 4,063,194.50 | |
| ECC Contributions | 734 | 1,925,077.38 | |
| Retirement Benefits - Civilian | 740 | 8,430,149.08 | |
| Terminal Leave Benefits | 742 | 38,945,185.68 | |
| Traveling Expenses-Local | 751 | 5,299,495.53 | |
| Traveling Expenses-Foreign | 752 | 6,904,764.27 | |
| Training Expenses | 753 | 7,865,470.03 | |
| Office Supplies Expenses | 755 | 8,771,663.22 | |
| Accountable Forms Expenses | 756 | 6,000.00 | |
| Gasoline, Oil and Lubricants Expenses | 761 | 1,472,943.62 | |
| Other Supplies Expenses | 765 | 1,289,096.57 | |
| Water Expenses | 766 | 12,457,174.06 | |
| Electricity Expenses | 767 | 37,587,447.31 | |
| Postage and Deliveries | 771 | 692,179.26 | |
| Telephone Expenses-Landline | 772 | 6,988,240.29 | |
| Telephone Expenses-Mobile | 773 | 901,057.81 | |
| Internet Expenses | 774 | 4,767,249.84 | |
| Cable, Satellite, Telegraph and Radio Expenses | 775 | 2,800.00 | |
| Membership Dues and Contributions to Organizations | 778 | 1,585.94 | |
| Advertising Expenses | 780 | 511,940.68 | |
| Printing and Binding Expenses | 781 | 772,711.22 | |
| Rent Expenses | 782 | 3,755,172.61 | |
| Representation Expenses | 783 | 1,484,320.67 | |
| Transportation and Delivery Expenses | 784 | 719,232.53 | |
| Subscription Expenses | 786 | 339,448.20 | |
| Legal Services | 791 | 29,950.00 | |
| Auditing Services | 792 | 31,301.69 | |
| General Services | 795 | 4,227,123.26 | |
| Janitorial Services | 796 | 13,158,271.16 | |
| Other Professional Services | 799 | 19,963,117.19 | |
| Repairs and Maintenance - Office Buildings | 811 | 125,225,468.05 | |
| Repairs and Maintenance - Office Equipment | 821 | 3,049,060.19 | |
| Repairs and Maintenance - Furniture and Fixtures | 822 | 13,300.00 | |
| Repairs and Maintenance - IT Equipment and Software | 823 | 626,970.94 | |
| Repairs and Maintenance - Motor Vehicles | 841 | 215,520.38 | |
| Miscellaneous Expenses | 884 | 5,500.00 | |
| Taxes, Duties and Licenses | 891 | 175,666.96 | |
| Fidelity Bond Premiums | 892 | 1,075,890.00 | |
| Insurance Expenses | 893 | 25,450.47 | |
| Depreciation-Office Buildings | 911 | 29,099.58 | |
| Depreciation-Other Structures | 915 | 7,227.21 | |
| Depreciation-Office Equipment | 921 | 1,375,093.69 | |
| Depreciation-Furniture and Fixtures | 922 | 370,707.78 | |
| Depreciation-IT Equipment | 923 | 5,603,083.67 | |
| Depreciation-Communication Equipment | 929 | 22,839.87 | |

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|-----------------------------------------------------|--------------|------------------|------------------|
| 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 | | 8,709,634,003.36 | 8,709,634,003.36 |

Certified Correct:

ALFREDO A. PALMA

Chief Accountant

Accounting Division

Financial Management Office