



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
GA-BDC (HEAD OFFICE)
DATE 25 OCT 2013 TIME

October 23, 2013

Norma
29 OCT 2013

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 June 30, 2013.**

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

TRIAL BALANCE
(Regular Agency Books - RA - Fund 101)
As of June 30, 2013

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,333,949.81	
Cash - Disbursing Officers	103	4,435,207.45	
Petty Cash Fund	104	338,747.04	
Payroll Fund	106	131,468,636.26	
Cash - National Treasury, Modified Disbursements System (MDS)	108	11,497,239.74	
Cash in Bank - Local Currency, Current Account	111	1,018,118,776.81	
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	1,423,434,720.81	
Due from NGAs	136	108,086,119.91	
Due from Other Funds	144	1,510,132.80	
Receivables - Disallowances/ Charges	146	1,839,812,054.41	
Advances to Officers and Employees	148	14,699,530.56	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	68,567,352.34	
Accountable Forms Inventory	156	248,545,874.80	
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	72,033,273.45	
Other Prepaid Expenses	185	51,787.50	
Guaranty Deposits	186	994,300.00	
Land	201	721,482.80	
Office Buildings	211	203,811,904.97	
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	96,434,438.50	
Accumulated Depreciation - Furniture and Fixtures	322		12,075,508.43
IT Equipment and Software	223	219,126,884.27	
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		203,906.57
Motor Vehicles	241	22,593,244.94	
Accumulated Depreciation - Motor Vehicles	341		11,948,046.89
Other Property, Plant and Equipment	250	78,958.08	
Construction in Progress	254	678,202,647.72	
Items in Transit	256	878,078,744.23	
Other Assets	258	1,000,784.64	
Accounts Payable	401		98,077,642.79
Due to DDO	402		42,040,322.34
Due to DSO	403		10,000,000.00
Due to P/O/CA/DO	404		1,000,000.00
Due to P/O/CA/DO/DO	405		1,000,000.00
Due to Other Funds	406		1,000,000.00
	407		1,000,000.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
	418		291.49
Due to LGUs	424		6,716,178,042.34
Due to Other Funds	426		8,012,869.37
Guaranty Deposits Payable	427		662,825,336.92
Performance/Bidders/Bailbonds Payable	429		1,508,442,004.95
Tax Refunds Payable	439		2,011,820,246.89
Other Payables	455		35,956,926.36
Other Deferred Credits	501		(5,492,030,737.10)
Government Equity	651		1,037,461,168.56
Subsidy Income from National Government	684		784,516,862.52
Prior Years' Adjustments	701	344,800,374.02	
Salaries and Wages - Regular	705	41,670.00	
Salaries and Wages - Casual	711	34,285,761.90	
Personnel Economic Relief Allowance (PERA)	713	1,766,392.47	
Representation Allowance (RA)	714	4,665,592.47	
Transportation Allowance (TA)	715	40,000.00	
Clothing/Uniform Allowance	716	1,288,650.00	
Subsistence, Laundry and Quarter Allowances	717	272,000.00	
Productivity and Incentive Allowances	721	49,111.47	
Hazard Pay	724	6,155,375.00	
Cash Gift	725	24,791,641.12	
Year End Bonus	731	42,118,143.14	
Life and Retirement Insurance Contributions	732	1,838,891.24	
PAG - IBIG Contributions	733	3,664,701.25	
PHILHEALTH Contributions	734	1,742,760.81	
ECC Contributions	740	8,430,149.08	
Retirement Benefits - Civilian	742	27,832,650.16	
Terminal Leave Benefits	751	4,699,046.25	
Traveling Expenses-Local	752	5,686,792.53	
Traveling Expenses-Foreign	753	6,040,264.03	
Training Expenses	755	8,475,448.57	
Office Supplies Expenses	756	6,000.00	
Accountable Forms Expenses	761	891,006.73	
Gasoline, Oil and Lubricants Expenses	765	1,275,034.07	
Other Supplies Expenses	766	9,795,172.51	
Water Expenses	767	32,882,891.51	
Electricity Expenses	771	650,796.26	
Postage and Deliveries	772	6,108,465.49	
Telephone Expenses-Landline	773	815,557.81	
Telephone Expenses-Mobile	774	4,667,194.47	
Internet Expenses	775	2,800.00	
Cable, Satellite, Telegraph and Radio Expenses	778	1,585.94	
Membership Dues and Contributions to Organizations	780	498,500.68	
Advertising Expenses	781	772,711.22	
Printing and Binding Expenses	782	3,286,514.10	
Rent Expenses	783	1,474,839.82	
Representation Expenses	784	564,555.65	
Transportation and Delivery Expenses	786	308,943.20	
Subscription Expenses	791	29,950.00	
Legal Services	792	29,801.69	
Auditing Services	795	4,192,403.26	
General Services	796	11,361,097.62	
Janitorial Services	799	16,662,106.75	
Other Professional Services	811	101,372,247.00	
Repairs and Maintenance - Office Buildings	821	2,825,776.70	
Repairs and Maintenance - Office Equipment	822	13,300.00	
Repairs and Maintenance - Furniture and Fixtures	823	625,995.94	
Repairs and Maintenance - IT Equipment and Software	841	181,250.38	
Repairs and Maintenance - Motor Vehicles	884	5,500.00	
Miscellaneous Expenses	891	144,285.62	
Taxes, Duties and Licenses	892	987,812.50	
Fidelity Bond Premiums	893	25,450.47	
Insurance Expenses	901	28,899.08	
Depreciation-Office Buildings	905	7,207.21	
Depreciation-Other Structures	906	1,270,990.48	
Depreciation-Office Equipment	907	78,787.78	
Depreciation-Furniture and Fixtures	908	3,980,881.07	
Depreciation-IT Equipment	909	22,899.07	
Depreciation-Motor Vehicles	910	77,961.11	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Other Machineries and Equipment	940	12,742.95	
Depreciation-Motor Vehicles	941	275,304.21	
Bank Charges	971	200.00	
TOTAL		8,486,349,172.28	8,486,349,172.28

Certified Correct:



ALFREDO A. PALMA

Chief Accountant

Accounting Division
Financial Management Office