



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
QA-BCC (HEAD OFFICE)
DATE 07 JAN 2014
TIME Newman

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 September 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 September 30, 2013

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	5,085,078.14	
Cash - Disbursing Officers	103	4,481,707.45	
Petty Cash Fund	104	308,747.04	
Payroll Fund	106	119,169,316.93	
Cash - National Treasury, Modified Disbursements System (MDS)	108	62,428,150.63	
Cash in Bank - Local Currency, Current Account	111	1,525,472,962.10	
Cash in Bank - Local Currency, Savings Account	112	597,916,499.74	
Due from Officers and Employees	123	5,331,290.27	
Due from National Treasury	131	1,469,655,959.44	
Due from NGAs	136	111,512,877.36	
Due from Other Funds	144	1,510,132.80	
Receivables - Disallowances/ Charges	146	1,838,930,589.98	
Advances to Officers and Employees	148	13,783,914.92	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	69,349,169.09	
Accountable Forms Inventory	156	248,209,578.66	
Drugs and Medicines Inventory	159	2,481,698.57	
Medical, Dental and Laboratory Supplies Inventory	160	381,900.00	
Other Supplies Inventory	165	1,635,373.89	
Prepaid Insurance	178	62,071.76	
Advances to Contractors	181	63,165,226.69	
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	66,683,805.82	
Accumulated Depreciation - Office Equipment	321		32,003,078.64
Furniture and Fixtures	222	96,524,143.50	
Accumulated Depreciation - Furniture and Fixtures	322		12,075,508.43
IT Equipment and Software	225	267,840,000.97	
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	804,609,455.01	
Other Assets	290	1,818,750.61	
Accounts Payable	401		902,623,296.54
Due to BIR	412		61,604,707.29
Due to GISIS	413		16,117,909.70
Due to PAG-IBIG	414		(2,339,014.01)
Due to PHILHEALTH	415		4,528,334.98
Due to Other NGAs	416		3,934,025.30
Due to Other GOCC's	417		(777,698.80)

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to LGUs	418		291.49
Due to Other Funds	424		6,722,864,213.17
Guaranty Deposits Payable	426		10,573,961.32
Performance/Bidders/Bailbonds Payable	427		684,209,477.76
Tax Refunds Payable	429		1,526,341,055.82
Other Payables	439		2,548,596,460.32
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(5,492,030,737.10)
Subsidy Income from National Government	651		1,544,079,238.94
Prior Years' Adjustments	684		757,412,128.69
Salaries and Wages - Regular	701	551,943,281.36	
Salaries and Wages - Casual	705	208,350.00	
Personnel Economic Relief Allowance (PERA)	711	55,086,618.76	
Representation Allowance (RA)	713	7,419,522.78	
Transportation Allowance (TA)	714	7,249,222.76	
Clothing/Uniform Allowance	715	955,000.00	
Subsistence, Laundry and Quarter Allowances	716	2,853,650.00	
Productivity and Incentive Allowances	717	2,322,000.00	
Overseas Allowances	718	797,238.54	
Hazard Pay	721	108,546.27	
Cash Gift	724	7,689,875.00	
Year End Bonus	725	30,796,940.91	
Life and Retirement Insurance Contributions	731	64,143,724.70	
PAG - IBIG Contributions	732	2,699,794.61	
PHILHEALTH Contributions	733	4,971,474.93	
ECC Contributions	734	2,653,561.79	
Retirement Benefits - Civilian	740	8,430,149.08	
Terminal Leave Benefits	742	69,655,786.54	
Other Personnel Benefits	749	164,547.98	
Traveling Expenses-Local	751	7,445,081.66	
Traveling Expenses-Foreign	752	7,866,733.79	
Training Expenses	753	8,966,133.15	
Office Supplies Expenses	755	12,368,646.44	
Accountable Forms Expenses	756	9,302.00	
Medical, Dental and Laboratory Supplies Expenses	760	73,035.00	
Gasoline, Oil and Lubricants Expenses	761	1,782,840.30	
Other Supplies Expenses	765	1,715,786.49	
Water Expenses	766	15,850,741.35	
Electricity Expenses	767	51,034,146.35	
Postage and Deliveries	771	946,512.89	
Telephone Expenses-Landline	772	9,625,368.14	
Telephone Expenses-Mobile	773	1,175,060.03	
Internet Expenses	774	6,156,598.62	
Cable, Satellite, Telegraph and Radio Expenses	775	3,600.00	
Membership Dues and Contributions to Organizations	778	13,785.94	
Advertising Expenses	780	669,839.19	
Printing and Binding Expenses	781	1,254,401.99	
Rent Expenses	782	5,693,934.47	
Representation Expenses	783	1,695,824.97	
Transportation and Delivery Expenses	784	960,380.24	
Subscription Expenses	786	514,970.20	
Legal Services	791	38,150.00	
Auditing Services	792	31,301.69	
General Services	795	5,386,663.26	
Janitorial Services	796	18,623,079.77	
Other Professional Services	799	26,784,668.80	
Repairs and Maintenance - Office Buildings	811	155,983,166.62	
Repairs and Maintenance - Office Equipment	821	3,555,314.71	
Repairs and Maintenance - Furniture and Fixtures	822	15,790.00	
Repairs and Maintenance - IT Equipment and Software	823	673,670.94	
Repairs and Maintenance - Firefighting Equipment and Accessories	824	3,880.00	
Repairs and Maintenance - Motor Vehicles	840	339,238.44	
Miscellaneous Expenses	880	140,339.00	
Taxes, Duties and Licenses	881	396,371.44	
Facility Based Premiums	882	1,488,371.00	
Insurance Expenses	883	12,982.00	
Depreciation - Office Building	884	2,000,000.00	
Depreciation - Motor Vehicles	885	1,000,000.00	
Depreciation - Office Equipment	886	1,000,000.00	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Furniture and Fixtures	922	370,707.78	
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	400.00	
TOTAL		9,505,806,553.57	9,505,806,553.57

0.00

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office