



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
IA-BOC (HEAD OFFICE)
DATE _____ TIME _____
J. Palma

03 OCT 2014

Budget
OCT 03 2014
MMP

October 01, 2014


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** and the conversion of accounts in accordance with COA-DBM-DOF Joint Circular No. 2013-1, we are submitting our **three (3) pages Trial Balance, Regular Agency (RA) Books, Fund 101 as of January 31, 2014.**

Thank you.

Very truly yours,


ALFREDO A. PALMA
Chief Accountant
Accounting Division
Financial Management Office
fn

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 101101
As of January 31, 2014


ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	10101010-00	8,624,977.08	
Petty Cash	10101020-00	278,523.97	
Cash in Bank - Local Currency, Current Account- Development Bank of the Philippines (DBP)	10102020-16	4,650,855.65	
Cash in Bank - Local Currency, Current Account- Land Bank of the Philippines (LBP)	10102020-24	904,840,294.36	
Cash in Bank - Local Currency, Current Account- Philippine National Bank (PNB)	10102020-29	105,035,380.52	
Cash in Bank - Local Currency, Current Account- Philippine Veterans Bank (PVB)	10102020-32	(224,337.39)	
Cash in Bank - Local Currency, Current Account- Others	10102020-99	6,839,742.65	
Cash in Bank - Local Currency, Savings Accounts- LBP	10102030-01	597,916,499.74	
Cash - Treasury/Agency Deposit, Regular	10104010-00	2,404,256.00	
Cash - Treasury/Agency Deposit, Trust	10104030-00	1,611,846,178.04	
Cash - Modified Disbursement System (MDS), Regular	10104040-00	102,115,458.82	
Cash - Modified Disbursement System (MDS), Special Account	10104050-00	26,779,541.00	
Due from National Government Agencies	10303010-00	103,624,630.68	
Due from Central Office	10304010-00	192,471,073.99	
Due from Operating Units	10304040-00	158,484,601.69	
Receivables - Disallowances/Charges	10305010-00	1,837,926,665.30	
Due from Officers and Employees	10305020-00	5,404,968.37	
Other Receivables	10305990-00	22,308,275.63	
Office Supplies Inventory	10404010-00	67,186,540.48	
Accountable Forms, Plates and Stickers Inventory	10404020-00	247,288,952.33	
Drugs and Medicines Inventory	10404060-00	2,481,698.57	
Medical, Dental and Laboratory Supplies Inventory	10404070-00	381,900.00	
Other Supplies and Materials Inventory	10404990-00	1,492,156.69	
Land	10601010-00	721,482.80	
Buildings	10604010-00	207,411,904.97	
Accumulated Depreciation - Buildings	10604011-00		35,799,182.79
Other Structures	10604990-00	13,144,970.92	
Accumulated Depreciation - Other Structures	10604991-00		106,815.36
Office Equipment	10605020-00	67,981,120.14	
Accumulated Depreciation - OfficeEquipment	10605021-00		36,337,386.01
Information and Communication Technology Equipment	10605030-00	419,144,556.97	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00		98,302,634.45
Communication Equipment	10605070-00	6,941,480.95	
Accumulated Depreciation - Communication Equipment	10605071-00		677,172.48
Disaster Response and Rescue Equipment- Firefighting Equipment and Accessories	10605090-01	2,509,142.04	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Depreciation - Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	10605091-01		741,944.95
Military, Police and Security Equipment	10605100-00	853,575.21	
Accumulated Depreciation - Military, Police and Security Equipment	10605101-00		427,538.70
Medical Equipment	10605110-00	3,725.00	
Accumulated Depreciation - Medical Equipment	10605111-00		2,123.26
Technical and Scientific Equipment	10605140-00	34,197,446.33	
Accumulated Depreciation - Technical and Scientific Equipment	10605141-00		12,349,302.94
Other Machinery and Equipment	10605990-00	566,352.00	
Accumulated Depreciation - Other Machinery and Equipment	10605991-00		241,735.42
Motor Vehicles	10606010-00	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	10606011-00		11,874,259.52
Furniture and Fixtures	10607010-00	96,831,020.83	
Accumulated Depreciation - Furniture and Fixtures	10607011-00		13,200,279.20
Books	10607020-00	2,616,830.35	
Construction in Progress-Buildings and Other Structures	10610030-00	636,243,647.72	
Other Property, Plant and Equipment	10699990-00	78,950.00	
Advances for Operating Expenses	19901010-00	105,805.51	
Advances for Payroll	19901020-00	157,800.00	
Advances to Officers and Employees	19901040-00	17,861,719.01	
Advances to Contractors	19902010-00	40,669,898.69	
Prepaid Insurance	19902050-00	21,198.19	
Other Prepayments	19902990-00	51,787.50	
Guaranty Deposits	19903020-00	994,300.00	
Other Assets	19999990-00	1,697,741,992.75	
Accounts Payable	20101010-00		1,890,039,274.27
Awards and Rewards Payable	20101080-00		1,142,251,565.00
Due to BIR	20201010-00		59,830,800.02
Due to GSIS	20201020-00		15,852,605.43
Due to Pag-IBIG	20201030-00		(2,639,515.85)
Due to PhilHealth	20201040-00		3,949,886.48
Due to NGAs	20201050-00		3,934,025.30
Due to GOCCs	20201060-00		(1,021,184.03)
Due to LGUs	20201070-00		291.49
Due to Central Office	20301010-00		6,924,662.72
Due to Operating Units	20301040-00		19,807,956.99
Trust Liabilities	20401010-00		2,041,218,805.06
Guaranty/Security Deposits Payable	20401040-00		25,677,391.83
Other Deferred Credits	20501990-00		35,956,926.36
Other Payables	29999990-00		1,181,899,680.71
Accumulated Surplus/(Deficits)	30101010-00		2,586,842,804.18
Other Business Income	40202990-00		2,422,386.00
Subsidy from National Government	40301010-00		177,820,541.00
Salaries and Wages-Regular-Civilian	50101010-01	72,933,918.68	
Personnel Economic Relief Allowance (PERA)-Civilian	50102010-01	7,291,542.52	
Representation Allowance	50102020-00	510,500.00	
Transportation Allowance (TA)	50102030-01	505,500.00	
Clothing/Uniform Allowance-Civilian	50102040-01	15,810.00	
Subsistence Allowance-Military/Uniformed Personnel	50102050-01	60,430.00	
Retirement and Life Insurance Premiums	50103010-00	1,070,908.05	
Pag-IBIG Contributions-Civilian	50103020-01	43,200.00	
PhilHealth Contributions-Civilian	50103030-01	106,362.50	

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Employees Compensation Insurance Premiums-Civilian	50103040-01	43,116.41	
Retirement Gratuity-Civilian	50104020-01	4,599,791.41	
Terminal Leave Benefits-Civilian	50104030-01	22,302,167.02	
Traveling Expenses-Local	50201010-00	326,930.54	
Traveling Expenses-Foreign	50201020-00	13,000.00	
Office Supplies Expenses	50203010-00	2,410,238.79	
Fuel, Oil and Lubricants Expenses	50203090-00	121,508.54	
Water Expenses	50204010-00	1,648,800.39	
Electricity Expenses	50204020-00	3,461,604.97	
Postage and Courier Services	50205010-00	129,000.00	
Telephone Expenses-Mobile	50205020-01	94,500.00	
Telephone Expenses-Landline	50205020-02	542,147.19	
Extraordinary and Miscellaneous Expenses	50210030-00	98,901.90	
Other Professional Services	50211990-00	124,716.63	
Janitorial Services	50212020-00	924,524.26	
Other General Services	50212990-00	10,000.00	
Repairs and Maintenance-Buildings and Other Structures-Buildings	50213040-01	31,736.00	
Repairs and Maintenance-Machinery and Equipment-Machinery	50213050-01	78,000.00	
Repairs and Maintenance-Machinery and Equipment-Office Equipment	50213050-02	67,000.00	
Repairs and Maintenance-Transportation Equipment-Motor Vehicles	50213060-01	30,000.00	
Taxes, Duties and Licenses-Taxes, Duties and Licenses	50215010-01	5,000.00	
Fidelity Bond Premiums	50215020-00	316,268.75	
Advertising Expenses	50299010-00	248,640.00	
Transportation and Delivery Expenses	50299040-00	6,000.00	
Rent/Lease Expenses-Rents-Buildings and Structures	50299050-01	131,468.00	
Membership Dues and Contributions to Organizations	50299060-00	1,000.00	
Subscription Expenses	50299070-00	1,500.00	
Cost of Sales	50402010-00	920,759.40	
TOTAL		9,400,829,278.04	9,400,829,278.04

Certified Correct:


ALFREDO A. PALMA

 Chief Accountant
Accounting Division
Financial Management Office





REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE _____ TIME 1:45 pm

Zmta

June 01, 2015

15 JUN 2015

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of February 28, 2014.**

Thank you.

Very truly yours,

ALFREDO A. PALMA
Chief Accountant
AP Accounting Division *AP*
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 February 28, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,866,483.62	-
Petty Cash	1 01 01 020 - 00	135,031.72	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,005,291,370.50	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	7,307,506.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,613,901,643.04	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	125,271,263.09	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	4,953,920.55	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	111,809,008.34	-
Due from Central Office	1 03 04 010 - 00	171,468,703.02	-
Due from Operating Units	1 03 04 040 - 00	173,795,250.96	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,837,638,873.56	-
Due from Officers and Employees	1 03 05 020 - 00	5,404,968.37	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	67,305,816.52	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	244,877,351.10	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	67,979,870.14	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	419,144,556.97	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,509,142.04	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,080,220.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,363,246.51	-
Advances for Payroll	1 99 01 020 - 00	50,430.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,856,477.01	-
Advances to Contractors	1 99 02 010 - 00	40,669,898.69	-
Prepaid Insurance	1 99 02 050 - 00	21,198.19	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,697,417,204.75	-
Accounts Payable	2 01 01 010 - 00	-	1,854,986,136.91
Awards and Rewards Payable	2 01 01 080 - 00	-	1,142,309,429.00
Due to BIR	2 02 01 010 - 00	-	59,943,969.54
Due to GSIS	2 02 01 020 - 00	-	14,553,253.97
Due to Pag-IBIG	2 02 01 030 - 00	-	(2,721,449.97)
Due to PhilHealth	2 02 01 040 - 00	-	4,081,901.42
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,212,121.35)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	22,016,838.02
Due to Operating Units	2 03 01 040 - 00	-	12,157,279.97
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,026,836,382.35
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,349,411,345.68
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,379,551,826.34
Other Business Income-AF	4 02 02 990 - 00	-	7,292,866.00
Subsidy from National Government	4 03 01 010 - 00	-	346,701,715.19

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	130,098,311.40	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	75,450.00	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	13,068,742.87	-
Representation Allowance (RA)	5 01 02 020 - 00	923,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	893,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	30,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	123,570.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	7,500.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	750.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	7,596,263.73	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	322,800.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	722,081.72	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	315,670.16	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	4,599,790.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	29,642,640.31	-
Traveling Expenses-Local	5 02 01 010 - 00	624,843.60	-
Traveling Expenses-Foreign	5 02 01 020 - 00	13,000.00	-
Office Supplies Expenses	5 02 03 010 - 00	6,994,353.47	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	177,977.94	-
Water Expenses	5 02 04 010 - 00	2,151,586.90	-
Electricity Expenses	5 02 04 020 - 00	5,542,812.59	-
Postage and Courier Services	5 02 05 010 - 00	266,079.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	135,000.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	1,286,352.67	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	524,137.70	-
Auditing Services	5 02 11 020 - 00	1,500.00	-
Other Professional Services	5 02 11 990 - 00	2,669,204.23	-
Janitorial Services	5 02 12 020 - 00	2,838,244.00	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	341,500.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	53,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	200,000.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	67,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	60,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	5,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	431,768.75	-
Advertising Expenses	5 02 99 010 - 00	471,374.74	-
Transportation and Delivery Expenses	5 02 99 040 - 00	13,052.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	193,483.57	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	3,000.00	-
Cost of Sales	5 04 02 010 - 00	2,824,536.88	-
TOTAL		9,491,538,383.13	9,491,538,383.13

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
RA-300 (HEAD OFFICE)
TIME 1:45p
Zita
15 JUN 2015

June 01, 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of March 31, 2014.**

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 March 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,762,656.73	-
Petty Cash	1 01 01 020 - 00	268,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,038,213,611.07	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	11,353,386.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,621,398,977.04	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	46,594,390.13	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	17,319,324.06	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	157,953,755.34	-
Due from Central Office	1 03 04 010 - 00	187,305,022.11	-
Due from Operating Units	1 03 04 040 - 00	198,553,883.78	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,837,264,001.82	-
Due from Officers and Employees	1 03 05 020 - 00	5,404,968.37	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	67,391,587.76	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	245,465,976.06	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,029,760.14	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	419,144,556.97	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,593,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,363,246.51	-
Advances for Payroll	1 99 01 020 - 00	50,430.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,618,726.61	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	25,292.90	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,652,327,772.75	-
Accounts Payable	2 01 01 010 - 00	-	1,758,114,633.77
Awards and Rewards Payable	2 01 01 080 - 00	-	1,142,461,184.40
Due to BIR	2 02 01 010 - 00	-	63,548,050.01
Due to GSIS	2 02 01 020 - 00	-	12,082,707.67
Due to Pag-IBIG	2 02 01 030 - 00	-	(3,791,840.92)
Due to PhilHealth	2 02 01 040 - 00	-	3,759,428.90
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,339,519.86)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	40,970,117.53
Due to Operating Units	2 03 01 040 - 00	-	62,672,389.14
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,054,968,207.34
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,470,693,923.31
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,255,600,409.24
Other Business Income-AF	4 02 02 990 - 00	-	11,463,116.00
Subsidy from National Government	4 03 01 010 - 00	-	528,259,636.59

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	224,988,050.00	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	123,120.00	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	22,687,334.89	-
Representation Allowance (RA)	5 01 02 020 - 00	1,587,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	1,552,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	30,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	212,690.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	10,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,500.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	19,047,384.52	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	812,833.57	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	1,834,481.45	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	799,611.31	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,415,107.74	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	38,721,029.33	-
Traveling Expenses-Local	5 02 01 010 - 00	1,671,710.16	-
Traveling Expenses-Foreign	5 02 01 020 - 00	108,523.25	-
Training Expenses	5 02 02 010 - 00	240,246.00	-
Office Supplies Expenses	5 02 03 010 - 00	10,517,158.61	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,163,363.06	-
Water Expenses	5 02 04 010 - 00	5,278,782.89	-
Electricity Expenses	5 02 04 020 - 00	14,730,502.84	-
Postage and Courier Services	5 02 05 010 - 00	531,679.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	326,492.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	4,677,441.98	-
Internet Subscription Expenses	5 02 05 030 - 00	873,089.35	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,103,177.65	-
Auditing Services	5 02 11 020 - 00	3,450.00	-
Other Professional Services	5 02 11 990 - 00	7,291,616.94	-
Janitorial Services	5 02 12 020 - 00	6,240,306.06	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	767,356.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	103,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	687,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	248,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	100,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	5,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	657,893.75	-
Advertising Expenses	5 02 99 010 - 00	1,252,149.88	-
Printing and Publication Expenses	5 02 99 020 - 00	3,732,450.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	27,052.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	779,228.23	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	59,596.83	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	8,899.00	-
Cost of Sales	5 04 02 010 - 00	4,533,651.92	-
TOTAL		9,675,091,453.18	9,675,091,453.18

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
QA-BOC (HEAD OFFICE)
DATE _____ TIME 1:45 p
Imta

June 01, 2015

15 JUN 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of April 30, 2014.**

Thank you.

Very truly yours,


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 April 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,663,683.63	-
Petty Cash	1 01 01 020 - 00	428,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,033,431,896.82	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	21,787,386.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,626,304,480.36	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	15,995,374.90	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	1,505,743.67	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	220,723,082.44	-
Due from Central Office	1 03 04 010 - 00	180,351,110.52	-
Due from Operating Units	1 03 04 040 - 00	169,406,149.45	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,837,264,001.82	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,283,005.36	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	242,221,277.46	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,031,540.14	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,234,706.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,593,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,358,819.91	-
Advances for Payroll	1 99 01 020 - 00	376,933.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,927,115.92	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	22,244.47	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,589,897,327.62	-
Accounts Payable	2 01 01 010 - 00	-	1,689,155,566.84
Awards and Rewards Payable	2 01 01 080 - 00	-	1,147,198,976.16
Due to BIR	2 02 01 010 - 00	-	67,119,663.35
Due to GSIS	2 02 01 020 - 00	-	8,422,450.95
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,591,547.58)
Due to PhilHealth	2 02 01 040 - 00	-	3,537,958.72
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,381,938.58)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	39,841,858.04
Due to Operating Units	2 03 01 040 - 00	-	50,652,557.90
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,056,467,358.98
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,470,344,680.74
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,239,240,017.01
Other Business Income-AF	4 02 02 990 - 00	-	19,262,001.00
Subsidy from National Government	4 03 01 010 - 00	-	662,836,323.07

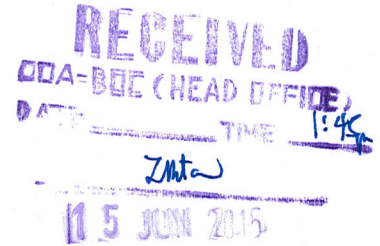
PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	278,927,523.77	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	187,790.00	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	28,161,416.98	-
Representation Allowance (RA)	5 01 02 020 - 00	2,199,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	2,109,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	10,955,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	290,560.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	15,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,250.00	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	140,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	25,379,363.50	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,083,733.57	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,432,570.52	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,067,879.07	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	42,970,772.23	-
Traveling Expenses-Local	5 02 01 010 - 00	2,556,573.30	-
Traveling Expenses-Foreign	5 02 01 020 - 00	2,096,150.97	-
Training Expenses	5 02 02 010 - 00	371,529.34	-
Office Supplies Expenses	5 02 03 010 - 00	14,327,246.47	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,766,701.56	-
Water Expenses	5 02 04 010 - 00	8,280,933.14	-
Electricity Expenses	5 02 04 020 - 00	22,839,455.59	-
Postage and Courier Services	5 02 05 010 - 00	686,379.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	837,102.18	-
Telephone Expenses-Landline	5 02 05 020 - 02	6,406,969.55	-
Internet Subscription Expenses	5 02 05 030 - 00	2,144,100.15	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,388,243.55	-
Auditing Services	5 02 11 020 - 00	5,400.00	-
Other Professional Services	5 02 11 990 - 00	11,160,366.09	-
Janitorial Services	5 02 12 020 - 00	10,452,742.88	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,118,296.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	183,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	707,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	646,789.61	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	115,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	19,100.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	832,893.75	-
Advertising Expenses	5 02 99 010 - 00	1,371,413.88	-
Printing and Publication Expenses	5 02 99 020 - 00	5,532,810.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	53,052.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,481,132.25	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	59,596.83	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	17,710.00	-
Cost of Sales	5 04 02 010 - 00	7,606,628.81	-
TOTAL		9,723,734,936.66	9,723,734,936.66

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA



June 01, 2015

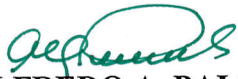
The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of May 31, 2014.**

Thank you.

Very truly yours,


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 May 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,402,282.85	-
Petty Cash	1 01 01 020 - 00	508,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,030,667,020.89	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	26,826,036.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,629,052,349.08	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	74,584,042.94	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	6,602,446.38	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	224,085,149.94	-
Due from Central Office	1 03 04 010 - 00	183,935,621.22	-
Due from Operating Units	1 03 04 040 - 00	185,948,601.30	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,392,810.43	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	241,211,774.25	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,076,649.89	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,234,706.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,129,848.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,476,265.70	-
Advances for Payroll	1 99 01 020 - 00	410,263.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,670,369.76	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	26,197.36	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,589,897,327.62	-
Accounts Payable	2 01 01 010 - 00	-	1,689,292,304.44
Awards and Rewards Payable	2 01 01 080 - 00	-	1,148,254,655.92
Due to BIR	2 02 01 010 - 00	-	69,956,359.78
Due to GSIS	2 02 01 020 - 00	-	9,438,124.59
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,834,746.39)
Due to PhilHealth	2 02 01 040 - 00	-	3,437,082.99
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,472,565.12)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	52,309,723.60
Due to Operating Units	2 03 01 040 - 00	-	85,950,467.52
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,063,472,140.71
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	25,677,391.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,437,102,961.97
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,277,595,682.83
Other Business Income-AF	4 02 02 990 - 00	-	24,176,431.00
Subsidy from National Government	4 03 01 010 - 00	-	873,874,760.73

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	354,548,964.26	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	269,095.40	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	35,781,689.66	-
Representation Allowance (RA)	5 01 02 020 - 00	3,637,375.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	3,532,375.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	15,980,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	375,790.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	20,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	3,000.00	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	206,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	27,801.27	-
Bonus-Civilian	5 01 02 140 - 01	31,690,334.00	-
Cash Gift-Civilian	5 01 02 150 - 01	8,025,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	34,294,594.31	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,464,733.57	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	3,277,794.71	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,443,234.29	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	54,148,677.80	-
Traveling Expenses-Local	5 02 01 010 - 00	3,363,888.64	-
Traveling Expenses-Foreign	5 02 01 020 - 00	2,716,626.43	-
Training Expenses	5 02 02 010 - 00	672,369.34	-
Office Supplies Expenses	5 02 03 010 - 00	17,042,790.53	-
Accountable Forms Expenses	5 02 03 020 - 00	5,081,740.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,037,214.07	-
Water Expenses	5 02 04 010 - 00	11,861,285.22	-
Electricity Expenses	5 02 04 020 - 00	28,491,843.45	-
Postage and Courier Services	5 02 05 010 - 00	1,030,134.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	976,277.18	-
Telephone Expenses-Landline	5 02 05 020 - 02	7,933,333.66	-
Internet Subscription Expenses	5 02 05 030 - 00	2,483,733.50	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,655,339.34	-
Auditing Services	5 02 11 020 - 00	5,400.00	-
Other Professional Services	5 02 11 990 - 00	15,511,491.36	-
Janitorial Services	5 02 12 020 - 00	12,022,877.43	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,129,019.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	258,956.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	842,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,051,175.86	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	196,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	41,578.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	986,546.24	-
Insurance Expenses	5 02 15 030 - 00	6,412.06	-
Advertising Expenses	5 02 99 010 - 00	1,386,029.88	-
Printing and Publication Expenses	5 02 99 020 - 00	8,805,000.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	68,839.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,708,101.89	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	449,185.77	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	109,145.00	-
Cost of Sales	5 04 02 010 - 00	9,482,644.17	-
TOTAL		10,004,182,394.63	10,004,182,394.63

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

June 01, 2015




The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of June 30, 2014.**

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, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	12,455,965.32	-
Petty Cash	1 01 01 020 - 00	538,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,104,540,954.94	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	44,964,386.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,631,061,433.08	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	50,422,875.79	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	9,288,185.86	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	764,368,287.32	-
Due from Central Office	1 03 04 010 - 00	185,557,991.50	-
Due from Operating Units	1 03 04 040 - 00	221,630,958.52	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,825,973.05	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	239,332,659.95	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,123,539.89	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,289,256.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,150,793.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,292,794.75	-
Advances for Payroll	1 99 01 020 - 00	446,383.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,774,915.76	-
Advances to Contractors	1 99 02 010 - 00	34,686,532.09	-
Prepaid Insurance	1 99 02 050 - 00	28,732.90	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,045,989,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,146,216,705.26
Awards and Rewards Payable	2 01 01 080 - 00	-	1,153,323,255.92
Due to BIR	2 02 01 010 - 00	-	72,519,007.41
Due to GSIS	2 02 01 020 - 00	-	3,711,771.81
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,650,301.60)
Due to PhilHealth	2 02 01 040 - 00	-	3,243,636.61
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,731,296.83)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	78,195,304.14
Due to Operating Units	2 03 01 040 - 00	-	117,345,887.80
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,110,497,480.59
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	6,847,951.83
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,179,070,156.13
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,536,059,557.99
Other Business Income-AF	4 02 02 990 - 00	-	40,173,526.00
Subsidy from National Government	4 03 01 010 - 00	-	1,593,708,892.64

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	440,937,527.40	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	316,765.40	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	44,428,181.25	-
Representation Allowance (RA)	5 01 02 020 - 00	4,369,875.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,264,875.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,035,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,089,371.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	25,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	3,750.00	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	266,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,777,902.62	-
Cash Gift-Civilian	5 01 02 150 - 01	8,040,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	42,274,552.31	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,802,933.57	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	4,039,135.51	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,779,503.86	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	5,405,551.31	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	74,424,174.61	-
Traveling Expenses-Local	5 02 01 010 - 00	4,280,080.56	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,437,495.89	-
Training Expenses	5 02 02 010 - 00	766,897.66	-
Office Supplies Expenses	5 02 03 010 - 00	18,637,061.41	-
Accountable Forms Expenses	5 02 03 020 - 00	9,014,140.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,560,535.07	-
Water Expenses	5 02 04 010 - 00	12,317,844.22	-
Electricity Expenses	5 02 04 020 - 00	39,461,279.77	-
Postage and Courier Services	5 02 05 010 - 00	1,339,278.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,202,452.18	-
Telephone Expenses-Landline	5 02 05 020 - 02	8,831,243.66	-
Internet Subscription Expenses	5 02 05 030 - 00	3,596,036.20	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,883,493.70	-
Auditing Services	5 02 11 020 - 00	5,400.00	-
Other Professional Services	5 02 11 990 - 00	19,231,378.99	-
Janitorial Services	5 02 12 020 - 00	14,444,630.48	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,544,042.50	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	441,137.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	842,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,223,401.61	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	246,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	41,578.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,115,674.99	-
Insurance Expenses	5 02 15 030 - 00	8,947.60	-
Advertising Expenses	5 02 99 010 - 00	1,446,075.94	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	90,855.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	1,965,554.39	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,108,926.79	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	117,025.00	-
Cost of Sales	5 04 02 010 - 00	15,640,609.52	-
TOTAL		10,283,483,153.93	10,283,483,153.93

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE _____ TIME 1:45 p
Znta
11 5 JUN 2015

June 01, 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of July 31, 2014.**

Thank you.

Very truly yours,


ALFREDO A. PALMA
Al Chief Accountant
Accounting Division *m*
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 July 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,961,547.32	-
Petty Cash	1 01 01 020 - 00	543,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,094,107,840.34	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	51,724,736.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,643,594,249.78	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	77,787,877.61	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	14,243,412.72	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	788,929,105.48	-
Due from Central Office	1 03 04 010 - 00	180,420,351.82	-
Due from Operating Units	1 03 04 040 - 00	201,231,327.29	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,396,947.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	68,929,410.89	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	241,946,931.10	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,113,551.01	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,294,056.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	22,593,244.04	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,150,793.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,311,294.75	-
Advances for Payroll	1 99 01 020 - 00	446,383.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,786,908.76	-
Advances to Contractors	1 99 02 010 - 00	30,648,627.96	-
Prepaid Insurance	1 99 02 050 - 00	31,653.16	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,024,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,091,584,671.33
Awards and Rewards Payable	2 01 01 080 - 00	-	1,156,921,527.62
Due to BIR	2 02 01 010 - 00	-	74,729,824.40
Due to GSIS	2 02 01 020 - 00	-	6,034,117.76
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,137,699.45)
Due to PhilHealth	2 02 01 040 - 00	-	3,472,612.27
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,542,223.53)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	57,741,807.89
Due to Operating Units	2 03 01 040 - 00	-	104,076,325.12
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,133,803,619.55
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	9,539,887.59
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,063,531,873.79
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,654,959,809.71
Other Business Income-AF	4 02 02 990 - 00	-	47,094,256.00
Subsidy from National Government	4 03 01 010 - 00	-	1,748,490,748.17

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	483,112,347.52	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	369,735.80	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	48,715,084.48	-
Representation Allowance (RA)	5 01 02 020 - 00	5,180,852.28	-
Transportation Allowance (TA)	5 01 02 030 - 01	5,060,852.27	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,055,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,173,851.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	29,550.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	4,370.47	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	266,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,794,101.12	-
Cash Gift-Civilian	5 01 02 150 - 01	8,042,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	49,968,607.04	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,127,533.57	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	4,754,916.07	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,097,735.08	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	6,444,887.69	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	90,559,128.17	-
Traveling Expenses-Local	5 02 01 010 - 00	5,089,666.55	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,777,630.37	-
Training Expenses	5 02 02 010 - 00	1,017,397.65	-
Office Supplies Expenses	5 02 03 010 - 00	20,344,910.91	-
Accountable Forms Expenses	5 02 03 020 - 00	12,327,416.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	4,292,561.45	-
Water Expenses	5 02 04 010 - 00	14,816,134.11	-
Electricity Expenses	5 02 04 020 - 00	42,909,110.38	-
Postage and Courier Services	5 02 05 010 - 00	1,673,350.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,343,877.18	-
Telephone Expenses-Landline	5 02 05 020 - 02	10,399,998.48	-
Internet Subscription Expenses	5 02 05 030 - 00	4,107,756.20	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,184,352.26	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	23,565,818.59	-
Janitorial Services	5 02 12 020 - 00	17,654,209.77	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,554,765.75	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	476,137.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	857,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,488,380.40	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	266,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,306,279.49	-
Insurance Expenses	5 02 15 030 - 00	11,867.86	-
Advertising Expenses	5 02 99 010 - 00	1,572,560.06	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	112,545.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,085,045.96	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,359,384.93	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	145,133.88	-
Cost of Sales	5 04 02 010 - 00	18,289,762.37	-
TOTAL		10,395,252,776.45	10,395,252,776.45

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE _____ TIME 1:45 p.
Zata
15 JUN 2015

June 01, 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of August 31, 2014.**

Thank you.

Very truly yours,


ALFREDO A. PALMA
OH 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, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	7,854,437.36	-
Petty Cash	1 01 01 020 - 00	543,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,137,561,544.79	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	597,916,499.74	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	58,647,891.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,647,871,811.19	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	134,596,197.56	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	14,076,874.97	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	768,112,740.44	-
Due from Central Office	1 03 04 010 - 00	184,832,985.20	-
Due from Operating Units	1 03 04 040 - 00	214,522,444.19	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	243,941,749.49	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,113,551.01	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,336,491.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	40,847,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,150,793.83	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,985,001.86	-
Advances for Payroll	1 99 01 020 - 00	475,813.85	-
Advances to Officers and Employees	1 99 01 040 - 00	17,832,695.76	-
Advances to Contractors	1 99 02 010 - 00	30,648,627.96	-
Prepaid Insurance	1 99 02 050 - 00	55,102.83	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	1,024,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,092,190,212.07
Awards and Rewards Payable	2 01 01 080 - 00	-	1,161,309,287.03
Due to BIR	2 02 01 010 - 00	-	76,279,006.76
Due to GSIS	2 02 01 020 - 00	-	4,119,022.30
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,615,111.40)
Due to PhilHealth	2 02 01 040 - 00	-	3,365,837.11
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,658,168.51)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	73,896,446.14
Due to Operating Units	2 03 01 040 - 00	-	123,375,543.64
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,179,062,491.33
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	9,539,887.59
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,075,248,588.38
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,636,707,518.50
Other Business Income-AF	4 02 02 990 - 00	-	53,908,596.00
Subsidy from National Government	4 03 01 010 - 00	-	1,920,257,428.58

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	544,583,724.26	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	518,052.13	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	53,954,636.86	-
Representation Allowance (RA)	5 01 02 020 - 00	5,861,375.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	6,496,375.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,065,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,645,091.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	34,800.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	5,086.37	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	718,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	55,602.54	-
Bonus-Civilian	5 01 02 140 - 01	31,823,409.12	-
Cash Gift-Civilian	5 01 02 150 - 01	8,050,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	57,237,659.26	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,437,602.38	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	5,434,720.84	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,403,346.74	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	7,638,870.16	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	103,503,251.84	-
Other Personnel Benefits-Others	5 01 04 990 - 99	21,907.23	-
Traveling Expenses-Local	5 02 01 010 - 00	5,956,107.55	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,966,037.16	-
Training Expenses	5 02 02 010 - 00	1,065,032.65	-
Office Supplies Expenses	5 02 03 010 - 00	22,536,783.79	-
Accountable Forms Expenses	5 02 03 020 - 00	16,316,697.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	4,914,863.74	-
Water Expenses	5 02 04 010 - 00	18,766,949.61	-
Electricity Expenses	5 02 04 020 - 00	48,313,814.39	-
Postage and Courier Services	5 02 05 010 - 00	1,801,834.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,575,529.45	-
Telephone Expenses-Landline	5 02 05 020 - 02	12,147,365.50	-
Internet Subscription Expenses	5 02 05 030 - 00	4,456,349.55	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,532,972.66	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	27,984,578.75	-
Janitorial Services	5 02 12 020 - 00	18,858,264.63	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,894,033.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	687,837.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,102,652.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,674,337.15	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	286,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,519,049.24	-
Insurance Expenses	5 02 15 030 - 00	11,867.86	-
Advertising Expenses	5 02 99 010 - 00	1,572,560.06	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	148,042.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,387,807.88	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,273,923.69	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	291,564.58	-
Cost of Sales	5 04 02 010 - 00	20,922,560.58	-
TOTAL		10,651,938,203.75	10,651,938,203.75

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE: _____ TIME: 1:45 pm
Zhtal

15 JUN 2015

June 01, 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of September 30, 2014.**

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, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,697,455.32	-
Petty Cash	1 01 01 020 - 00	573,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,217,057,036.55	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	65,443,601.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,729,970,744.25	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	34,931,249.58	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	3,801,472.19	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	0.60	-
Due from National Government Agencies	1 03 03 010 - 00	853,066,258.74	-
Due from Central Office	1 03 04 010 - 00	186,540,348.19	-
Due from Operating Units	1 03 04 040 - 00	244,371,618.08	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	249,543,448.31	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,116,541.01	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,303,015.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,164,856.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	2,074,301.86	-
Advances for Payroll	1 99 01 020 - 00	519,513.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	98,200.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,884,862.23	-
Advances to Contractors	1 99 02 010 - 00	30,165,365.94	-
Prepaid Insurance	1 99 02 050 - 00	66,750.82	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	987,017,166.11
Awards and Rewards Payable	2 01 01 080 - 00	-	1,243,489,541.09
Due to BIR	2 02 01 010 - 00	-	73,146,228.06
Due to GSIS	2 02 01 020 - 00	-	2,802,971.84
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,878,880.46)
Due to PhilHealth	2 02 01 040 - 00	-	3,325,262.11
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,745,789.46)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	105,144,157.61
Due to Operating Units	2 03 01 040 - 00	-	138,014,362.70
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,117,605,672.00
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	9,862,062.27
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,064,716,676.84
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,639,709,458.53
Other Business Income-AF	4 02 02 990 - 00	-	60,592,806.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,094,183,657.02
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	627,407,115.79	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	617,262.13	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	62,064,650.19	-
Representation Allowance (RA)	5 01 02 020 - 00	6,771,125.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	7,401,125.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	1,723,541.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	39,550.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	5,734.12	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	734,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	83,403.81	-
Bonus-Civilian	5 01 02 140 - 01	31,835,791.62	-
Cash Gift-Civilian	5 01 02 150 - 01	8,055,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	64,655,882.16	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	2,752,709.07	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	6,068,922.36	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,785,612.15	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	7,638,870.16	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	115,886,443.46	-
Other Personnel Benefits-Others	5 01 04 990 - 99	490,275.56	-
Traveling Expenses-Local	5 02 01 010 - 00	6,758,599.31	-
Traveling Expenses-Foreign	5 02 01 020 - 00	4,512,260.65	-
Training Expenses	5 02 02 010 - 00	1,246,365.99	-
Office Supplies Expenses	5 02 03 010 - 00	27,581,623.89	-
Accountable Forms Expenses	5 02 03 020 - 00	16,316,697.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	5,790,580.30	-
Water Expenses	5 02 04 010 - 00	19,423,694.24	-
Electricity Expenses	5 02 04 020 - 00	58,293,839.13	-
Postage and Courier Services	5 02 05 010 - 00	2,045,824.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,804,729.45	-
Telephone Expenses-Landline	5 02 05 020 - 02	12,943,287.44	-
Internet Subscription Expenses	5 02 05 030 - 00	5,166,054.90	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,018,458.51	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	35,779,443.51	-
Janitorial Services	5 02 12 020 - 00	21,639,753.61	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,923,137.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	692,837.00	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,215,802.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,837,826.65	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	434,259.70	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,632,674.24	-
Insurance Expenses	5 02 15 030 - 00	13,515.66	-
Advertising Expenses	5 02 99 010 - 00	1,609,604.06	-
Printing and Publication Expenses	5 02 99 020 - 00	12,717,484.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	176,573.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,538,376.45	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	347,084.98	-
Cost of Sales	5 04 02 010 - 00	23,465,577.76	-
TOTAL		10,781,936,970.49	10,781,936,970.49

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE _____ TIME: 1:45 P
Zmta

June 01, 2015

15 JUN 2015

The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of October 31, 2014.**

Thank you.

Very truly yours,

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 October 31, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,665,060.32	-
Petty Cash	1 01 01 020 - 00	573,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,264,171,161.47	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	72,882,956.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,758,255,380.87	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	116,323,001.94	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	11,297,341.77	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1.49	-
Due from National Government Agencies	1 03 03 010 - 00	851,993,497.74	-
Due from Central Office	1 03 04 010 - 00	183,935,849.03	-
Due from Operating Units	1 03 04 040 - 00	235,527,615.68	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	69,872,025.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	247,710,834.40	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,126,668.76	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,278,015.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,170,256.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	2,163,501.86	-
Advances for Payroll	1 99 01 020 - 00	519,513.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	138,700.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,845,539.23	-
Advances to Contractors	1 99 02 010 - 00	30,165,365.94	-
Prepaid Insurance	1 99 02 050 - 00	66,750.82	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	1,011,140,532.85
Awards and Rewards Payable	2 01 01 080 - 00	-	1,275,760,078.09
Due to BIR	2 02 01 010 - 00	-	75,036,926.53
Due to GSIS	2 02 01 020 - 00	-	3,359,096.66
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,749,227.40)
Due to PhilHealth	2 02 01 040 - 00	-	3,348,332.11
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,750,431.22)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	100,708,297.10
Due to Operating Units	2 03 01 040 - 00	-	169,086,789.36
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,191,844,604.39
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	9,862,062.27
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,054,781,276.38
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,651,035,301.52
Other Business Income-AF	4 02 02 990 - 00	-	67,999,766.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,254,106,967.78
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	695,973,677.44	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	686,677.89	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	68,149,561.39	-
Representation Allowance (RA)	5 01 02 020 - 00	7,135,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	7,765,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,208,401.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	44,800.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	6,450.02	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	1,266,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	83,403.81	-
Bonus-Civilian	5 01 02 140 - 01	46,801,805.41	-
Cash Gift-Civilian	5 01 02 150 - 01	11,825,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	71,804,486.93	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,056,809.07	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	6,731,398.09	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,086,598.68	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	8,430,350.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	138,545,363.68	-
Other Personnel Benefits-Others	5 01 04 990 - 99	634,785.37	-
Traveling Expenses-Local	5 02 01 010 - 00	7,602,191.73	-
Traveling Expenses-Foreign	5 02 01 020 - 00	4,748,077.93	-
Training Expenses	5 02 02 010 - 00	2,085,665.99	-
Office Supplies Expenses	5 02 03 010 - 00	30,037,638.15	-
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	6,316,519.89	-
Water Expenses	5 02 04 010 - 00	23,604,239.40	-
Electricity Expenses	5 02 04 020 - 00	66,181,094.31	-
Postage and Courier Services	5 02 05 010 - 00	2,334,921.22	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,099,129.45	-
Telephone Expenses-Landline	5 02 05 020 - 02	14,307,073.27	-
Internet Subscription Expenses	5 02 05 030 - 00	7,263,630.33	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,484,604.56	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	41,725,303.42	-
Janitorial Services	5 02 12 020 - 00	22,134,782.61	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	1,928,137.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	1,187,445.37	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,492,802.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,032,089.47	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	589,497.45	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,912,849.24	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	-
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	16,435,716.80	-
Transportation and Delivery Expenses	5 02 99 040 - 00	226,876.39	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,839,720.02	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	352,584.98	-
Cost of Sales	5 04 02 010 - 00	26,370,952.67	-
TOTAL		11,110,521,990.65	11,110,521,990.65

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

RECEIVED
COA-BOC (HEAD OFFICE)
DATE: _____ TIME: 1:45 p
Znta
15 JUN 2015

June 01, 2015


The Resident Auditor
Bureau of Customs
Port Area, Manila

Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Trial Balance, Fund 101, Regular Agency (RA) Books as of November 30, 2014.**

Thank you.

Very truly yours,


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 November 30, 2014

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,910,234.32	-
Petty Cash	1 01 01 020 - 00	658,523.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,254,746,335.04	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	80,716,136.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,758,274,880.87	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	119,030,563.56	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	4,550,679.55	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1.49	-
Due from National Government Agencies	1 03 03 010 - 00	880,234,051.64	-
Due from Central Office	1 03 04 010 - 00	194,077,758.97	-
Due from Operating Units	1 03 04 040 - 00	263,918,777.09	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	70,888,374.03	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	255,896,390.66	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,799,182.79
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	68,225,672.98	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	36,337,386.01
Information and Communication Technology Equipment	1 06 05 030 - 00	420,294,878.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	98,302,634.45
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	677,172.48
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,608,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	741,944.95
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	241,735.42
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	11,874,259.52
Furniture and Fixtures	1 06 07 010 - 00	97,394,317.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	13,200,279.20
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	2,098,701.86	-
Advances for Payroll	1 99 01 020 - 00	548,073.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	4,138,700.00	-
Advances to Officers and Employees	1 99 01 040 - 00	18,052,569.90	-
Advances to Contractors	1 99 02 010 - 00	29,682,103.92	-
Prepaid Insurance	1 99 02 050 - 00	71,586.69	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	936,589,161.62	-
Accounts Payable	2 01 01 010 - 00	-	952,508,395.74
Awards and Rewards Payable	2 01 01 080 - 00	-	1,275,760,078.09
Due to BIR	2 02 01 010 - 00	-	62,234,953.50
Due to GSIS	2 02 01 020 - 00	-	4,814,323.47
Due to Pag-IBIG	2 02 01 030 - 00	-	(5,625,222.51)
Due to PhilHealth	2 02 01 040 - 00	-	3,465,983.37
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,611,844.40)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	135,496,014.86
Due to Operating Units	2 03 01 040 - 00	-	181,680,239.45
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,181,442,809.70
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	10,069,236.95
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,040,085,426.57
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,667,391,344.00
Other Business Income-AF	4 02 02 990 - 00	-	76,090,496.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	2,480,481,763.12
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	740,496,685.34	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	815,519.48	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	72,383,949.52	-
Representation Allowance (RA)	5 01 02 020 - 00	7,622,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	8,222,500.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	16,070,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	2,295,851.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	50,300.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	7,200.02	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	2,626,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	111,359.70	-
Bonus-Civilian	5 01 02 140 - 01	62,648,083.97	-
Cash Gift-Civilian	5 01 02 150 - 01	15,774,750.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	79,185,087.59	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,378,627.60	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	7,414,865.24	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,399,563.83	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	8,430,350.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	149,886,898.27	-
Other Personnel Benefits-Others	5 01 04 990 - 99	650,003.20	-
Traveling Expenses-Local	5 02 01 010 - 00	8,901,992.39	-
Traveling Expenses-Foreign	5 02 01 020 - 00	5,780,631.24	-
Training Expenses	5 02 02 010 - 00	2,813,121.64	-
Office Supplies Expenses	5 02 03 010 - 00	32,440,680.03	-
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	7,062,223.85	-
Water Expenses	5 02 04 010 - 00	24,134,620.20	-
Electricity Expenses	5 02 04 020 - 00	73,231,648.80	-
Postage and Courier Services	5 02 05 010 - 00	2,709,348.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,310,014.45	-
Telephone Expenses-Landline	5 02 05 020 - 02	15,423,512.85	-
Internet Subscription Expenses	5 02 05 030 - 00	7,266,630.33	-
Confidential Expenses	5 02 10 010 - 00	4,000,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,997,831.51	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	49,205,404.11	-
Janitorial Services	5 02 12 020 - 00	25,520,931.88	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	2,022,037.25	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	2,228,109.12	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,694,002.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,135,276.47	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	667,304.36	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,947,149.24	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	-
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	18,354,636.80	-
Transportation and Delivery Expenses	5 02 99 040 - 00	291,086.89	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	3,198,095.17	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,704,657.71	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	378,179.68	-
Cost of Sales	5 04 02 010 - 00	29,402,425.75	-
TOTAL		11,314,235,616.14	11,314,235,616.14

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

June 01, 2015

The Resident Auditor
Bureau of Customs
Port Area, Manila




Madam:

Pursuant to **COA Circular No. 2013-002** dated January 30, 2013, as amended by **COA Circular No. 2014-003** dated April 15, 2014; **COA-DBM-DOF Joint Circular No. 2013-1** dated August 6, 2013, **COA-DBM-DOF Joint Circular No. 2014-1** dated November 7, 2014; and **COA Circular No. 2015-002** dated March 09, 2015, we are submitting our **two (2) pages Pre-Closing Trial Balance, Regular Agency (RA) Books, Fund 101 as of December 31, 2014.**

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 December 31, 2014
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,501,840.92	-
Petty Cash	1 01 01 020 - 00	458,405.86	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,227,450,744.10	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	87,655,226.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	1,784,524,851.04	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	366,171,447.56	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	1,832,025.52	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1.97	-
Due from National Government Agencies	1 03 03 010 - 00	1,341,396,315.96	-
Due from Central Office	1 03 04 010 - 00	162,515,414.00	-
Due from Operating Units	1 03 04 040 - 00	207,269,776.36	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,843,423,051.32	-
Due from Officers and Employees	1 03 05 020 - 00	5,388,161.55	-
Other Receivables	1 03 05 990 - 00	22,308,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	73,083,134.75	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	251,154,187.09	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,481,698.57	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	381,900.00	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,517,710.09	-
Land	1 06 01 010 - 00	721,482.80	-
Buildings	1 06 04 010 - 00	207,411,904.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	35,960,689.95
Other Structures	1 06 04 990 - 00	13,144,970.92	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	106,815.36
Office Equipment	1 06 05 020 - 00	69,718,135.54	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	41,977,708.17
Information and Communication Technology Equipment	1 06 05 030 - 00	420,434,478.10	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	142,937,657.83
Communication Equipment	1 06 05 070 - 00	6,941,480.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	768,531.96
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,644,928.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	861,965.20
Military, Police and Security Equipment	1 06 05 100 - 00	853,575.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	427,538.70
Medical Equipment	1 06 05 110 - 00	3,725.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
Technical and Scientific Equipment	1 06 05 140 - 00	34,197,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Machinery and Equipment	1 06 05 990 - 00	566,352.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	292,707.22
Motor Vehicles	1 06 06 010 - 00	42,771,170.12	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	12,975,476.36
Furniture and Fixtures	1 06 07 010 - 00	97,520,172.33	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	14,752,553.77
Books	1 06 07 020 - 00	2,616,830.35	-
Construction in Progress-Buildings and Other Structures	1 06 10 030 - 00	636,243,647.72	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Advances for Operating Expenses	1 99 01 010 - 00	2,604,501.86	-
Advances for Payroll	1 99 01 020 - 00	576,543.85	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	4,000,000.00	-
Advances to Officers and Employees	1 99 01 040 - 00	17,664,792.35	-
Advances to Contractors	1 99 02 010 - 00	29,198,841.90	-
Prepaid Insurance	1 99 02 050 - 00	76,958.38	-
Other Prepayments	1 99 02 990 - 00	51,787.50	-
Guaranty Deposits	1 99 03 020 - 00	994,300.00	-
Other Assets	1 99 99 990 - 00	671,481,501.93	-
Accounts Payable	2 01 01 010 - 00	-	772,772,779.51
Awards and Rewards Payable	2 01 01 080 - 00	-	1,297,527,481.49
Due to BIR	2 02 01 010 - 00	-	62,038,332.78
Due to GSIS	2 02 01 020 - 00	-	11,102,815.59
Due to Pag-IBIG	2 02 01 030 - 00	-	(4,106,429.29)
Due to PhilHealth	2 02 01 040 - 00	-	3,768,269.61
Due to NGAs	2 02 01 050 - 00	-	3,934,025.30
Due to GOCCs	2 02 01 060 - 00	-	(1,456,775.15)
Due to LGUs	2 02 01 070 - 00	-	291.49
Due to Central Office	2 03 01 010 - 00	-	315,199,333.43
Due to Operating Units	2 03 01 040 - 00	-	60,677,352.40
Trust Liabilities-Cash Bond	2 04 01 010 - 00	-	2,149,701,863.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	10,502,900.11
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables-Tax Refunds Payable	2 99 99 990 - 00	-	1,043,771,335.51
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	2,664,418,507.48
Other Business Income-AF	4 02 02 990 - 00	-	82,932,686.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Subsidy from National Government	4 03 01 010 - 00	-	3,360,850,478.17
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	884,220,745.08	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,482,968.88	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	85,790,487.97	-
Representation Allowance (RA)	5 01 02 020 - 00	8,745,250.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	9,354,750.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	18,085,090.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	5,614,709.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	90,000.00	-
Laundry Allowance-Civilian	5 01 02 060 - 01	191,311.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	9,000.00	-
Productivity Incentive Allowance-Civilian-Civilian	5 01 02 080 - 01	6,986,000.00	-
Overseas Allowance-Civilian-Civilian	5 01 02 090 - 01	6,720,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	111,359.70	-
Bonus-Civilian	5 01 02 140 - 01	73,299,652.22	-
Cash Gift-Civilian	5 01 02 150 - 01	18,209,000.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	5,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	99,331,544.53	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	4,138,197.11	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	8,939,489.91	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	4,154,930.69	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	8,430,350.96	-
Terminal Leave Benefits (PERA)-Civilian	5 01 04 030 - 01	158,927,087.29	-
Other Personnel Benefits-Others	5 01 04 990 - 99	1,674,955.00	-
Traveling Expenses-Local	5 02 01 010 - 00	10,414,391.59	-
Traveling Expenses-Foreign	5 02 01 020 - 00	8,463,424.55	-
Training Expenses	5 02 02 010 - 00	3,092,910.94	-
Office Supplies Expenses	5 02 03 010 - 00	40,002,635.74	-
Accountable Forms Expenses	5 02 03 020 - 00	23,919,409.00	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	76,550.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	7,546,324.59	-
Water Expenses	5 02 04 010 - 00	23,583,668.51	-
Electricity Expenses	5 02 04 020 - 00	92,822,958.32	-
Postage and Courier Services	5 02 05 010 - 00	2,947,283.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,596,839.45	-
Telephone Expenses-Landline	5 02 05 020 - 02	18,730,423.42	-
Internet Subscription Expenses	5 02 05 030 - 00	9,071,501.42	-
Confidential Expenses	5 02 10 010 - 00	4,306,683.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	5,407,586.16	-
Auditing Services	5 02 11 020 - 00	7,050.00	-
Other Professional Services	5 02 11 990 - 00	61,608,721.28	-
Janitorial Services	5 02 12 020 - 00	25,722,251.12	-
Security Services	5 02 12 030 - 00	103,058.18	-
Other General Services-Crewing/Manning	5 02 12 990 - 00	3,251,033.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	121,045,473.96	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	1,859,043.48	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,803,459.22	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	5,000.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	15,456.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	706,886.11	-
Taxes, Duties and Licenses	5 02 15 010 - 01	61,417.18	-
Fidelity Bond Premiums	5 02 15 020 - 00	2,132,191.74	-
Insurance Expenses	5 02 15 030 - 00	15,571.57	-
Advertising Expenses	5 02 99 010 - 00	1,642,532.06	-
Printing and Publication Expenses	5 02 99 020 - 00	23,535,652.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	322,056.62	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	3,251,885.44	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	3,285,183.32	-
Membership Dues and Contributions to Organizations	5 02 99 060 - 00	1,000.00	-
Subscription Expenses	5 02 99 070 - 00	389,087.68	-
Cost of Sales	5 04 02 010 - 00	32,161,723.53	-
Depreciation-Buildings	5 05 01 040 - 01	132,598.32	-
Depreciation-Other Structures	5 05 01 040 - 99	28,908.84	-
Depreciation-Office Equipment	5 05 01 050 - 02	5,640,322.16	-
Depreciation-ICT Equipment	5 05 01 050 - 03	44,635,023.38	-
Depreciation-Communication Equipment	5 05 01 050 - 07	91,359.48	-
Depreciation-Disaster Response and Rescue Equipment	5 05 01 050 - 09	120,020.25	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	50,971.80	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	1,101,216.84	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	1,552,274.57	-
TOTAL		12,133,005,245.00	12,133,005,245.00

Certified Correct:


ALFREDO A. PALMA
 Chief Accountant
 Accounting Division
 Financial Management Office
