



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

February 14, 2014

The Resident Auditor
Bureau of Customs
Port Area, Manila

RECEIVED
QA-BOC (HEAD OFFICE)
DATE _____ TIME _____
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14 FEB 2014

Sir/Madam:

Pursuant to **Commission on Audit Circular No. 2001-004** dated October 30, 2001 as amended under **COA Circular No. 2003-001** dated June 17, 2003, we are submitting our **three (3) pages Consolidated Trial Balance, Regular Agency (RA) Books as of December 31, 2013.**

Thank you.

Very truly yours,

ALFREDO A. PALMA
Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
COA-Government Accountancy Sector (GAS)
Dept. of Budget and Management
File

CONSOLIDATED TRIAL BALANCE

(Regular Agency Books - RA - Fund 101, 102, 151 & 152)

As of December 31, 2013

Pre-closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	102	13,245,668.94	
Cash - Disbursing Officers	103	4,996,207.45	
Petty Cash Fund	104	358,747.04	
Payroll Fund	106	189,286,535.01	
Cash - National Treasury, Modified Disbursements System (MDS)	108	9,010,079.19	
Cash in Bank - Local Currency, Current Account	111	1,292,444,443.94	
Cash in Bank - Local Currency, Savings Account	112	597,916,499.74	
Due from Officers and Employees	123	9,946,804.00	
Due from National Treasury	131	2,110,647,899.18	
Due from NGAs	136	115,022,770.35	
Due from Other Funds	144	1,510,132.80	
Receivables - Disallowances/ Charges	146	1,837,926,665.30	
Advances to Officers and Employees	148	18,483,378.46	
Other Receivables	149	22,308,275.63	
Office Supplies Inventory	155	66,676,821.66	
Accountable Forms Inventory	156	246,973,309.91	
Drugs and Medicines Inventory	159	2,481,698.57	
Medical, Dental and Laboratory Supplies Inventory	160	381,900.00	
Other Supplies Inventory	165	1,492,156.69	
Prepaid Insurance	178	27,196.83	
Advances to Contractors	181	40,669,898.69	
Other Prepaid Expenses	185	332,637.50	
Guaranty Deposits	186	994,300.00	
Land	201	721,482.80	
Office Buildings	211	252,334,437.55	
Accumulated Depreciation - Office Buildings	311		48,517,284.83
Other Structures	215	13,144,970.92	
Accumulated Depreciation - Other Structures	315		106,815.36
Office Equipment	221	68,808,796.74	
Accumulated Depreciation - Office Equipment	321		36,379,826.83
Furniture and Fixtures	222	370,045,968.94	
Accumulated Depreciation - Furniture and Fixtures	322		211,676,325.03
IT Equipment and Software	223	464,532,919.47	
Accumulated Depreciation - IT Equipment	323		98,302,634.45
Library Books	224	2,616,830.35	
Communication Equipment	229	6,979,480.95	
Accumulated Depreciation-Communication Equipment	329		711,372.48
Firefighting Equipment and Accessories	231	2,509,142.04	
Accumulated Depreciation - Firefighting Equipment and Accessories	331		741,944.95
Medical, Dental and Laboratory Equipment	233	3,725.00	
Accumulated Depreciation - Medical, Dental and Laboratory Equipment	333		2,123.26
Military and Police Equipment	234	853,575.21	
Accumulated Depreciation - Military and Police Equipment	334		427,538.70
Technical and Scientific Equipment	236	40,772,667.98	
Accumulated Depreciation - Technical and Scientific Equipment	336		18,267,002.43
Other Machinery and Equipment	240	1,955,499,411.63	
Accumulated Depreciation - Other Machinery and Equipment	340		241,735.42
Motor Vehicles	241	22,593,244.04	
Accumulated Depreciation - Motor Vehicles	341		11,874,259.52
Other Property, Plant and Equipment	250	78,950.00	
Construction in Progress	264	666,125,988.98	
Items in Transit	284	1,482,211,118.08	
Other Assets	290	1,818,750.61	
Accounts Payable	401		1,675,642,545.18
Due to BIR	412		45,193,785.53
Due to GSIS	413		3,863,067.89
Due to PAG-IBIG	414		(4,967,829.82)
Due to PHILHEALTH	415		3,218,083.56
Due to Other NGAs	416		3,934,025.30
Due to Other GOCCs	417		(1,232,979.95)
Due to LGUs	418		291.49

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due to Other Funds	424		7,029,540,493.98
Guaranty Deposits Payable	426		23,566,281.83
Performance/Bidders/Bailbonds Payable	427		712,663,924.38
Tax Refunds Payable	429		1,230,596,364.88
Other Payables	439		2,964,328,154.93
Other Deferred Credits	455		35,956,926.36
Government Equity	501		(3,375,202,579.66)
Subsidy Income from National Government	651		2,351,468,663.17
Prior Years' Adjustments	684		746,970,553.84
Salaries and Wages - Regular	701	746,710,030.37	
Salaries and Wages - Casual	705	1,523,865.45	
Personnel Economic Relief Allowance (PERA)	711	79,996,267.67	
Representation Allowance (RA)	713	8,740,622.78	
Transportation Allowance (TA)	714	8,498,942.76	
Clothing/Uniform Allowance	715	10,018,344.00	
Subsistence, Laundry and Quarter Allowances	716	4,896,458.90	
Productivity and Incentive Allowances	717	3,566,000.00	
Overseas Allowances	718	6,720,000.00	
Other Bonuses and Allowances	719	17,628,032.77	
Hazard Pay	721	112,672.17	
Cash Gift	724	12,427,099.63	
Year End Bonus	725	49,355,590.02	
Life and Retirement Insurance Contributions	731	90,928,403.63	
PAG - IBIG Contributions	732	3,824,991.33	
PHILHEALTH Contributions	733	8,123,392.39	
ECC Contributions	734	3,761,210.73	
Retirement Benefits - Civilian	740	13,948,290.64	
Terminal Leave Benefits	742	104,762,568.05	
Other Personnel Benefits	749	3,264,121.94	
Traveling Expenses-Local	751	9,532,550.80	
Traveling Expenses-Foreign	752	9,518,637.30	
Training Expenses	753	11,458,327.24	
Office Supplies Expenses	755	22,555,183.84	
Accountable Forms Expenses	756	28,892.00	
Medical, Dental and Laboratory Supplies Expenses	760	130,085.00	
Gasoline, Oil and Lubricants Expenses	761	2,630,732.92	
Other Supplies Expenses	765	3,402,144.30	
Water Expenses	766	21,674,737.70	
Electricity Expenses	767	77,710,894.71	
Postage and Deliveries	771	1,388,464.11	
Telephone Expenses-Landline	772	16,966,948.02	
Telephone Expenses-Mobile	773	1,523,045.03	
Internet Expenses	774	8,479,907.06	
Cable, Satellite, Telegraph and Radio Expenses	775	5,200.00	
Membership Dues and Contributions to Organizations	778	15,485.94	
Advertising Expenses	780	733,204.19	
Printing and Binding Expenses	781	1,309,164.93	
Rent Expenses	782	8,676,769.63	
Representation Expenses	783	1,935,081.22	
Transportation and Delivery Expenses	784	1,242,923.32	
Subscription Expenses	786	705,066.70	
Legal Services	791	188,592.51	
Auditing Services	792	66,952.99	
General Services	795	6,434,327.59	
Janitorial Services	796	27,187,911.80	
Other Professional Services	799	37,149,898.33	
Repairs and Maintenance - Office Buildings	811	182,938,978.56	
Repairs and Maintenance - Office Equipment	821	5,336,754.62	
Repairs and Maintenance - Furniture and Fixtures	822	15,700.00	
Repairs and Maintenance - IT Equipment and Software	823	720,434.51	
Repairs and Maintenance - Firefighting Equipment and Accessories	831	63,500.00	
Repairs and Maintenance - Other Machinery and Equipment	840	258,086,444.80	
Repairs and Maintenance - Motor Vehicles	841	443,446.44	
Miscellaneous Expenses	884	317,941.61	
Taxes, Duties and Licenses	891	847,112.86	
Fidelity Bond Premiums	892	1,716,431.25	
Insurance Expenses	893	81,531.88	
Depreciation-Office Buildings	911	116,398.32	
Depreciation-Other Structures	915	28,908.84	
Depreciation-Office Equipment	921	5,709,401.06	

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Furniture and Fixtures	922	1,495,478.55	
Depreciation-IT Equipment	923	26,961,591.89	
Depreciation-Communication Equipment	929	91,359.48	
Depreciation-Firefighting Equipment and Accessories	931	116,940.96	
Depreciation-Other Machineries and Equipment	940	50,971.80	
Depreciation-Motor Vehicles	941	1,101,216.84	
Bank Charges	971	304,569.30	
TOTAL		13,872,788,636.15	13,872,788,636.15

Certified Correct:

ALFREDO A. PALMA

Chief Accountant
Accounting Division
Financial Management Office