



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

*A modernized and credible customs administration that upholds good governance and is among the world's best*

January 31, 2024

**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 **three (3) pages Pre-Closing Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of December 31, 2023.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant

COA – Resident Auditor  
Dept. of Budget and Management  
File





REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
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**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	170,125.10	-
Petty Cash	1 01 01 020 - 00	1,196,361.80	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	332,055,379.08	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	96,020,599.05	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	1,231,427.97	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	1,231,427.97
Due from National Government Agencies	1 03 03 010 - 00	909,945,002.53	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	267,238,113.86	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,630,262.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,285,979.38	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	74,921,262.85	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	269,274,135.46	-
Non-Accountable Inventory	1 04 04 030 - 00	70,080,450.69	-
Drugs and Medicines Inventory	1 04 04 060 - 00	142,921.34	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,116,303.25	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,915,458.93	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	14,757,805.10	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	13,101,839.20	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,587,894.58	-
Semi-Expendable Military, Police and Security Equipment	1 04 05 090 - 00	3,354,062.06	-
Semi-Expendable Other Machinery and Equipment	1 04 05 190 - 00	56,950.00	-
Semi-Expendable Other Equipment	1 04 05 990 - 00	135,250.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	38,286,894.33	-
Semi-Expendable Books	1 04 06 020 - 00	196,400.00	-
Buildings	1 06 04 010 - 00	364,023,600.83	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	26,160,950.98
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,277,864.96
Machinery	1 06 05 010 - 00	2,871,432,137.54	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	1,003,531,966.84
Office Equipment	1 06 05 020 - 00	173,037,849.66	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	73,376,060.26
Information and Communication Technology Equipment	1 06 05 030 - 00	1,500,255,154.46	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	788,185,902.40
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,378,886.64
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,995,172.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,330,327.53
Military, Police and Security Equipment	1 06 05 100 - 00	381,276,089.78	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	72,228,871.91
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	33,983.77
Technical and Scientific Equipment	1 06 05 140 - 00	38,717,446.33	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	12,349,302.94
Other Equipment	1 06 05 990 - 00	8,618,591.53	-
Accumulated Depreciation-Other Equipment	1 06 05 991 - 00	-	2,607,802.48
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	55,902,444.16
Furniture and Fixtures	1 06 07 010 - 00	115,712,252.27	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	28,813,090.35
Books	1 06 07 020 - 00	2,467,663.15	-
Accumulated Depreciation - Books	1 06 07 021 - 00	-	2,344,279.99
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	172,143,006.12	-
Other Property, Plant and Equipment	1 06 99 990 - 00	78,950.00	-
Accumulated Depreciation - Other Property, Plant and Equipment	1 06 99 991 - 00	-	75,002.50
Computer Software	1 08 01 020 - 00	613,539,882.82	-
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	55,005,880.00

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Development in Progress - Computer Software	1 08 98 020 - 00	214,529,500.00	-
Advances for Operating Expenses	1 99 01 010 - 00	179,000.00	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	21,674,450.00	-
Advances to Officers and Employees	1 99 01 040 - 00	24,221.00	-
Advances to Contractors	1 99 02 010 - 00	2,478,809.92	-
Prepaid Rent	1 99 02 020 - 00	974,573.88	-
Prepaid Insurance	1 99 02 050 - 00	1,938,182.82	-
Prepaid Subscription	1 99 02 100 - 00	21,000,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	1,189,443,268.38	-
Accounts Payable	2 01 01 010 - 00	-	172,009,341.38
Due to Officers and Employees	2 01 01 020 - 00	-	4,735,545.08
Tax Refunds Payable	2 01 03 010 - 00	-	3,066,408,905.01
Due to BIR	2 02 01 010 - 00	-	64,511,108.03
Due to GSIS	2 02 01 020 - 00	-	62,288,788.25
Due to Pag-IBIG	2 02 01 030 - 00	-	2,902,306.26
Due to PhilHealth	2 02 01 040 - 00	-	3,056,790.73
Due to GOCCs	2 02 01 060 - 00	-	2,090,912.67
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	50,220,299.93
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(4,583,078.08)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	6,076,534,596.43
Interest Income	4 02 02 210 - 00	-	267,898.22
Other Business Income	4 02 02 990 - 00	-	55,367,110.00
Subsidy from National Government	4 03 01 010 - 00	-	3,497,594,077.89
Miscellaneous Income	4 06 99 990 - 00	-	86,435,425.89
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	1,313,115,673.38	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	4,343,814.85	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	84,134,005.73	-
Representation Allowance (RA)	5 01 02 020 - 00	11,351,522.73	-
Transportation Allowance (TA)	5 01 02 030 - 01	10,278,522.73	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	17,982,000.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	146,385.24	-
Overtime Pay	5 01 02 130 - 01	45,693.06	-
Bonus-Civilian	5 01 02 140 - 01	112,982,849.35	-
Cash Gift-Civilian	5 01 02 150 - 01	18,121,750.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	107,025,671.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	17,425,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	148,298,119.11	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	4,145,201.86	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	23,626,310.33	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	4,055,391.37	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	163,403,462.69	-
Other Personnel Benefits-Others	5 01 04 990 - 99	69,166,000.00	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	329,618.89	-
Other Personnel Benefits-Loyalty Award-Civilian	5 01 04 990 - 15	5,693,400.00	-
Traveling Expenses-Local	5 02 01 010 - 00	27,973,107.71	-
Traveling Expenses-Foreign	5 02 01 020 - 00	15,368,123.47	-
Training Expenses	5 02 02 010 - 00	22,556,677.23	-
Office Supplies Expenses	5 02 03 010 - 00	9,186,819.78	-
Accountable Forms Expenses	5 02 03 020 - 00	5,348,170.95	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	46,240,585.82	-
Drugs and Medicines Expenses	5 02 03 070 - 00	32,792.93	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	28,459.24	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	38,612,369.74	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	154,580.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	553,981.75	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	612,759.00	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ	5 02 03 210 - 08	47,272.50	-
Semi-Expendable Machinery and Equipment Expenses-Military, Police and Security	5 02 03 210 - 09	896,480.00	-
Semi-Expendable Machinery and Equipment Expenses-Medical Equipment	5 02 03 210 - 10	12,000.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	1,346,471.24	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	4,802,730.67	-
Water Expenses	5 02 04 010 - 00	19,319,896.42	-
Electricity Expenses	5 02 04 020 - 00	79,543,348.27	-
Postage and Courier Services	5 02 05 010 - 00	2,885,542.73	-
Telephone Expenses-Mobile	5 02 05 020 - 01	4,972,233.93	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,909,104.01	-
Internet Subscription Expenses	5 02 05 030 - 00	7,692,947.53	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	15,050.00	-
Confidential Expenses	5 02 10 010 - 00	52,125,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	9,373,118.46	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other Professional Services	5 02 11 990 - 00	136,695,540.76	-
Environment /Sanitary Services	5 02 12 010 - 00	795,761.92	-
Janitorial Services	5 02 12 020 - 00	53,064,013.99	-
Security Services	5 02 12 030 - 00	5,262,549.04	-
Other General Services	5 02 12 990 - 00	20,878,265.70	-
Other General Services-Others	5 02 12 990 - 99	6,743,183.50	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	65,281,416.85	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	5,633,011.28	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	446,466.60	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,235,058.27	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	60,420.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	4,861,478.62	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	193,934.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	222,122.39	-
Fidelity Bond Premiums	5 02 15 020 - 00	4,611,980.16	-
Insurance Expenses	5 02 15 030 - 00	3,528,133.52	-
Advertising Expenses	5 02 99 010 - 00	37,296.00	-
Printing and Publication Expenses	5 02 99 020 - 00	1,633,444.00	-
Representation Expenses	5 02 99 030 - 00	1,937,191.70	-
Transportation and Delivery Expenses	5 02 99 040 - 00	3,403,959.87	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	19,379,451.87	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	346,950.00	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	9,824,575.07	-
Subscription Expenses	5 02 99 070 - 00	140,423,569.03	-
Bank Transaction Fee	5 02 99 220 - 00	37,200.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	28,301,985.72	-
Bank Charges	5 03 01 040 - 00	3,000.00	-
Depreciation-Buildings	5 05 01 040 - 01	4,682,802.56	-
Depreciation-Other Structures	5 05 01 040 - 99	163,334.64	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	272,691,339.36	-
Depreciation-Office Equipment	5 05 01 050 - 02	4,574,992.63	-
Depreciation-ICT Equipment	5 05 01 050 - 03	82,300,816.26	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	36,140,205.48	-
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	6,174.96	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	717,012.60	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	10,649,184.36	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	771,169.68	-
<b>TOTAL</b>		<b>15,266,955,801.88</b>	<b>15,266,955,801.88</b>

Certified Correct:

  
**MARLOU A. CABIGON**  
Collector V/Chief Accountant



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January 31, 2024

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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 **one (1) page Pre-Closing Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of December 31, 2023.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant

COA – Resident Auditor  
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**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 99 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	74,804,873.84	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	61,248,310.84
Machinery	1 06 05 010 - 00	7,953,453,000.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	7,555,780,350.00
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	270,993,425.30
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	419,047,176.61
Depreciation-Buildings	5 05 01 040 - 01	946,274.16	-
<b>TOTAL</b>		<b>8,314,018,554.59</b>	<b>8,314,018,554.59</b>

Certified Correct:

  
**MARILOU A. CARIGON**  
Collector V/Chief Accountant



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Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant

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Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | [www.customs.gov.ph](http://www.customs.gov.ph) | [boc.cares@customs.gov.ph](mailto:boc.cares@customs.gov.ph)



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**TRIAL BALANCE**  
Fund Cluster 03  
Special Account-Locally Funded  
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	402,015.39	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,036,849.19	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	5,081,105,581.71	-
Cash-Constructive Income and Other Remittances	1 01 04 080 - 00	1,353.00	-
Cash-Constructive Disbursements	1 01 04 090 - 00	-	1,353.00
Office Supplies Inventory	1 04 04 010 - 00	11,981,200.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	131,133.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	40,180.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	966,480.00	-
Buildings	1 06 04 010 - 00	11,580,310.11	-
Machinery	1 06 05 010 - 00	428,000,000.00	-
Office Equipment	1 06 05 020 - 00	2,570,435.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	89,980,530.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	40,849,526.25
Other Equipment	1 06 05 990 - 00	9,608,094.93	-
Accumulated Depreciation - Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Due to BIR	2 02 01 010 - 00	-	32,530,671.35
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,179,863.69
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,035,777,123.93
Other Service Income	4 02 01 990 - 00	-	853,917,485.77
Subsidy from National Government	4 03 01 010 - 00	-	46,059,425.86
Miscellaneous Income	4 06 99 990 - 00	-	1,353.00
Training Expenses	5 02 02 010 - 00	112,260.00	-
Other Professional Services	5 02 11 990 - 00	14,331,298.35	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	339,001,929.57	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	164,165.96	-
<b>TOTAL</b>		<b>6,011,935,930.99</b>	<b>6,011,935,930.99</b>

Certified Correct:

  
MARILOU A. CABIGON  
Collector V/Chief Accountant





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Thank you.

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**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
Pre-Closing

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,117,659.50	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	749,792,876.60	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	10,083,264,030.46	-
Advances for Operating Expenses	1 99 01 010 - 00	41,579.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	5,834,355,814.68
Due to BIR	2 02 01 010 - 00	-	874,322.28
Trust Liabilities	2 04 01 010 - 00	-	4,858,753,046.17
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	527,667.82
Other Payables	2 99 99 990 - 00	-	3,840,881.93
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,864,367.98
Miscellaneous Income	4 06 99 990 - 00	-	45.00
<b>TOTAL</b>		<b>10,841,216,145.86</b>	<b>10,841,216,145.86</b>

Certified Correct:

  
**MARILOR A. CABIGON**  
Collector V/Chief Accountant