



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

July 16, 2024

The Resident Auditor
Bureau of Customs
Port Area, Manila

Dear Auditor:

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 Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of April 30, 2024.**

Thank you.

Very truly yours,


DIVINA A. PANDO
Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File



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TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
As of April 30, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	225,405.76	-
Petty Cash	1 01 01 020 - 00	1,609,895.74	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	342,704,335.67	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	33,119,670.00	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	157,639,097.79	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	233,952.30	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	233,952.30
Due from National Government Agencies	1 03 03 010 - 00	920,337,572.23	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	262,211,636.94	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,630,262.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,360,819.67	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	74,504,414.96	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	168,661.42	-
Non-Accountable Inventory	1 04 04 030 - 00	32,336,896.96	-
Drugs and Medicines Inventory	1 04 04 060 - 00	142,921.34	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,113,616.29	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,710,012.05	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	16,723,344.35	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	13,535,452.04	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,800,894.58	-
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	42,011,449.72	-
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	2,877,174,499.54	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	1,003,531,966.84
Office Equipment	1 06 05 020 - 00	173,345,199.66	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	73,376,060.26
Information and Communication Technology Equipment	1 06 05 030 - 00	1,500,338,154.46	-
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	8,739,176.53	-
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	613,638,632.82	-
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	55,005,880.00
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	3,606,250.00	-
Advances to Officers and Employees	1 99 01 040 - 00	1,334,531.61	-
Advances to Contractors	1 99 02 010 - 00	2,417,269.37	-
Prepaid Rent	1 99 02 020 - 00	1,224,653.88	-
Prepaid Insurance	1 99 02 050 - 00	2,822,921.84	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Confiscated Property/Assets	1 99 99 040 - 00	852,988,714.85	-
Accounts Payable	2 01 01 010 - 00	-	144,787,496.54
Due to Officers and Employees	2 01 01 020 - 00	-	172,401.08
Tax Refunds Payable	2 01 03 010 - 00	-	3,066,408,905.01
Due to BIR	2 02 01 010 - 00	-	69,323,316.47
Due to GSIS	2 02 01 020 - 00	-	75,722,589.87
Due to Pag-IBIG	2 02 01 030 - 00	-	6,167,445.39
Due to PhilHealth	2 02 01 040 - 00	-	5,549,630.91
Due to GOCCs	2 02 01 060 - 00	-	12,053,103.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	45,734,939.29
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(294,898.60)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,414,880,896.48
Other Business Income	4 02 02 990 - 00	-	15,807,485.00
Subsidy from National Government	4 03 01 010 - 00	-	1,110,373,520.25
Miscellaneous Income	4 06 99 990 - 00	-	126,713.22
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	445,588,291.14	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	909,220.61	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	28,997,170.52	-
Representation Allowance (RA)	5 01 02 020 - 00	3,677,625.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	3,332,625.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,000.00	-
Bonus-Civilian	5 01 02 140 - 01	91,407.40	-
Cash Gift-Civilian	5 01 02 150 - 01	57,000.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	87,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	28,242,360.73	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,173,059.06	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	5,706,160.29	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	784,300.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	14,441,077.35	-
Other Personnel Benefits-Others	5 01 04 990 - 99	2,500.00	-
Traveling Expenses-Local	5 02 01 010 - 00	6,385,522.48	-
Traveling Expenses-Foreign	5 02 01 020 - 00	1,876,167.05	-
Training Expenses	5 02 02 010 - 00	3,195,116.48	-
Office Supplies Expenses	5 02 03 010 - 00	3,480,943.70	-
Accountable Forms Expenses	5 02 03 020 - 00	1,811,320.03	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	12,824,127.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	1,400.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	36,942.56	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	9,340.80	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	377,992.99	-
Water Expenses	5 02 04 010 - 00	6,243,640.23	-
Electricity Expenses	5 02 04 020 - 00	9,259,995.16	-
Postage and Courier Services	5 02 05 010 - 00	314,076.11	-
Telephone Expenses-Mobile	5 02 05 020 - 01	939,800.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	887,401.91	-
Internet Subscription Expenses	5 02 05 030 - 00	531,271.94	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	2,940.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,041,075.00	-
Other Professional Services	5 02 11 990 - 00	36,876,078.94	-
Environment /Sanitary Services	5 02 12 010 - 00	59,320.00	-
Janitorial Services	5 02 12 020 - 00	5,980,541.67	-
Security Services	5 02 12 030 - 00	1,935,150.40	-
Other General Services	5 02 12 990 - 00	2,280,295.86	-
Other General Services-Others	5 02 12 990 - 99	384,119.44	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	15,947,465.98	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	24,495.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	213,085.01	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	315,005.85	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	76,888.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	613,425.00	-
Insurance Expenses	5 02 15 030 - 00	407,371.23	-
Printing and Publication Expenses	5 02 99 020 - 00	511,800.00	-
Representation Expenses	5 02 99 030 - 00	302,358.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	140,205.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	3,048,062.67	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,114,243.30	-
Subscription Expenses	5 02 99 070 - 00	105,437,336.18	-
Bank Transaction Fee	5 02 99 220 - 00	30,200.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	4,983,253.09	-
TOTAL		12,092,931,842.92	12,092,931,842.92

Certified Correct:

M. A. Pando
DIVINA A. PANDO
Chief Accountant