



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

October 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 August 31, 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 August 31, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	200,105.76	-
Petty Cash	1 01 01 020 - 00	1,674,289.63	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	463,023,378.51	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	49,086,198.17	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	59,541,301.10	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	791,359.86	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	791,359.86
Due from National Government Agencies	1 03 03 010 - 00	907,212,124.03	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	172,059,971.54	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,346,862.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,384,902.39	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	83,002,195.02	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	2,208,176.27	-
Non-Accountable Inventory	1 04 04 030 - 00	41,600,906.24	-
Drugs and Medicines Inventory	1 04 04 060 - 00	146,441.94	-
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	2,408,732.41	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,467,138.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	2,028,770.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	215,400.00	-
Semi-Expendable Military, Police and Security Equipment	1 04 05 090 - 00	4,706,080.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	5,494,864.59	-
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	2,946,750,499.54	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	1,003,531,966.84
Office Equipment	1 06 05 020 - 00	162,048,532.25	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	68,978,375.87
Information and Communication Technology Equipment	1 06 05 030 - 00	1,589,403,115.79	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	773,108,044.00
Communication Equipment	1 06 05 070 - 00	4,109,600.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	718,845.64
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	28,610,733.04	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,251,721.27
Military, Police and Security Equipment	1 06 05 100 - 00	373,245,621.48	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	72,228,871.91
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	8,863,447.53	-
Accumulated Depreciation-Other Equipment	1 06 05 991 - 00	-	2,421,544.38
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	99,809,545.85	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	15,307,203.08
Books	1 06 07 020 - 00	2,339,331.00	-
Accumulated Depreciation - Books	1 06 07 021 - 00	-	2,222,364.45
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	262,294,671.52	-
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	17,368,726.75	-
Advances to Officers and Employees	1 99 01 040 - 00	2,296,476.36	-
Advances to Contractors	1 99 02 010 - 00	3,763,175.37	-
Prepaid Rent	1 99 02 020 - 00	3,121,680.53	-
Prepaid Insurance	1 99 02 050 - 00	2,857,888.44	-
Prepaid Subscription	1 99 02 100 - 00	29,700,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,504,245.64	-
Confiscated Property/Assets	1 99 99 040 - 00	852,988,714.85	-
Accounts Payable	2 01 01 010 - 00	-	133,978,600.82
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	-	74,413,353.85
Due to GSIS	2 02 01 020 - 00	-	99,859,074.24
Due to Pag-IBIG	2 02 01 030 - 00	-	9,752,192.94
Due to PhilHealth	2 02 01 040 - 00	-	9,602,076.39
Due to GOCCs	2 02 01 060 - 00	-	20,688,795.41

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	57,557,799.81
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	607,564.04
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,384,501,722.33
Other Business Income	4 02 02 990 - 00	-	27,711,350.00
Subsidy from National Government	4 03 01 010 - 00	-	2,149,860,161.00
Miscellaneous Income	4 06 99 990 - 00	-	468,989.19
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	903,355,996.22	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,979,400.41	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	58,448,265.70	-
Representation Allowance (RA)	5 01 02 020 - 00	8,052,625.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	7,370,625.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,000.00	-
Bonus-Civilian	5 01 02 140 - 01	243,204.40	-
Cash Gift-Civilian	5 01 02 150 - 01	105,375.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	107,541,043.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	108,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	62,539,272.80	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	3,093,029.76	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	12,545,112.94	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,780,482.23	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	37,524,730.42	-
Other Personnel Benefits-Others	5 01 04 990 - 99	20,500.00	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	207,730.66	-
Traveling Expenses-Local	5 02 01 010 - 00	20,014,366.75	-
Traveling Expenses-Foreign	5 02 01 020 - 00	8,069,931.43	-
Training Expenses	5 02 02 010 - 00	8,451,904.67	-
Office Supplies Expenses	5 02 03 010 - 00	6,341,345.00	-
Accountable Forms Expenses	5 02 03 020 - 00	4,859,505.18	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	24,479,147.00	-
Drugs and Medicines Expenses	5 02 03 070 - 00	11,033.40	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	155,852.24	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	146,961.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	99,857.40	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	109,220.80	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	693,617.63	-
Water Expenses	5 02 04 010 - 00	11,787,953.00	-
Electricity Expenses	5 02 04 020 - 00	36,059,652.33	-
Postage and Courier Services	5 02 05 010 - 00	1,170,260.64	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,271,095.39	-
Telephone Expenses-Landline	5 02 05 020 - 02	2,405,012.53	-
Internet Subscription Expenses	5 02 05 030 - 00	3,862,692.30	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	7,700.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,955,375.00	-
Other Professional Services	5 02 11 990 - 00	76,817,970.62	-
Environment /Sanitary Services	5 02 12 010 - 00	234,743.32	-
Janitorial Services	5 02 12 020 - 00	13,720,300.11	-
Security Services	5 02 12 030 - 00	6,469,288.60	-
Other General Services	5 02 12 990 - 00	2,473,994.26	-
Other General Services-Others	5 02 12 990 - 99	1,561,987.61	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	28,803,035.06	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	2,026,879.49	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	191,365.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	964,833.76	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	4,390.00	-
Repairs and Maintenance-Machinery and Equipment-Military, Police and Security Equipment	5 02 13 050 - 10	2,199,329.16	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	94,188.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	1,089,812.77	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	148,509.36	-
Taxes, Duties and Licenses-Tax Refund	5 02 15 010 - 02	2,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,755,394.52	-
Insurance Expenses	5 02 15 030 - 00	2,381,657.36	-
Advertising Expenses	5 02 99 010 - 00	57,512.40	-
Printing and Publication Expenses	5 02 99 020 - 00	1,024,094.40	-
Representation Expenses	5 02 99 030 - 00	596,043.35	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,608,991.40	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	10,192,081.35	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,191,100.59	-
Subscription Expenses	5 02 99 070 - 00	113,520,359.16	-
Bank Transaction Fee	5 02 99 220 - 00	58,490.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	13,590,707.94	-
TOTAL		13,128,196,457.46	13,128,196,457.46

Certified Correct:


DIVINA A. PANDO
Chief Accountant