



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, 2025

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 **three (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of December 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 December 31, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	219,224.36	-
Petty Cash	1 01 01 020 - 00	1,485,791.26	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	414,834,071.94	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	70,881,536.20	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	1,225,006.36	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	1,225,006.36
Due from National Government Agencies	1 03 03 010 - 00	858,521,727.50	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	171,425,792.42	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,346,862.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,388,063.90	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	91,443,583.11	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	771,930.97	-
Non-Accountable Inventory	1 04 04 030 - 00	37,689,935.16	-
Drugs and Medicines Inventory	1 04 04 060 - 00	147,964.14	-
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	1,698,150.66	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	6,277,368.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	4,681,283.67	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	289,650.00	-
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	7,688,404.08	-
Buildings	1 06 04 010 - 00	364,023,600.83	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	32,504,420.98
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,441,199.60
Machinery	1 06 05 010 - 00	2,946,750,499.54	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	1,282,592,037.16
Office Equipment	1 06 05 020 - 00	162,801,657.25	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	72,959,323.87
Information and Communication Technology Equipment	1 06 05 030 - 00	1,560,743,813.80	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	879,195,838.01
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	-	3,013,265.59
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	-	108,005,987.39
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	-	3,185,623.65
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	66,551,628.52
Furniture and Fixtures	1 06 07 010 - 00	99,809,545.85	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	16,143,561.92
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	321,693,766.15	-
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	20,875,000.00	-
Advances to Officers and Employees	1 99 01 040 - 00	278,025.12	-
Advances to Contractors	1 99 02 010 - 00	2,862,887.92	-
Prepaid Rent	1 99 02 020 - 00	3,124,575.47	-
Prepaid Insurance	1 99 02 050 - 00	3,316,655.18	-
Prepaid Subscription	1 99 02 100 - 00	29,700,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,665,016.48	-
Confiscated Property/Assets	1 99 99 040 - 00	782,226,990.07	-
Accounts Payable	2 01 01 010 - 00	-	132,422,312.49
Due to Officers and Employees	2 01 01 020 - 00	-	172,401.08
Tax Refunds Payable	2 01 03 010 - 00	-	4,612,567,420.64
Due to BIR	2 02 01 010 - 00	-	81,560,453.02
Due to GSIS	2 02 01 020 - 00	-	85,807,083.31
Due to Pag-IBIG	2 02 01 030 - 00	-	6,860,930.74
Due to PhilHealth	2 02 01 040 - 00	-	7,559,630.66
Due to GOCCs	2 02 01 060 - 00	-	9,962,837.61

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	57,553,819.77
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(1,861,665.05)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,731,969,181.79
Interest Income	4 02 02 210 - 00	-	176,112.22
Other Business Income	4 02 02 990 - 00	-	45,699,515.00
Subsidy from National Government	4 03 01 010 - 00	-	3,253,270,314.85
Miscellaneous Income	4 06 99 990 - 00	-	25,454,544.00
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	1,424,062,275.15	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	3,312,528.52	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	89,038,132.90	-
Representation Allowance (RA)	5 01 02 020 - 00	12,908,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	11,857,125.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	17,782,500.00	-
HP-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 110 - 05	65,560.43	-
Bonus-Civilian	5 01 02 140 - 01	118,571,946.10	-
Cash Gift-Civilian	5 01 02 150 - 01	18,524,875.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	112,343,071.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	18,182,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	128,386,807.85	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	6,962,445.52	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	27,229,320.89	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	3,679,120.06	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	69,333,289.77	-
Other Personnel Benefits-Others	5 01 04 990 - 99	40,500.00	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	229,541.31	-
Traveling Expenses-Local	5 02 01 010 - 00	32,616,522.80	-
Traveling Expenses-Foreign	5 02 01 020 - 00	16,865,428.35	-
Training Expenses	5 02 02 010 - 00	13,715,905.89	-
Office Supplies Expenses	5 02 03 010 - 00	11,630,469.18	-
Accountable Forms Expenses	5 02 03 020 - 00	9,390,086.48	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	36,057,901.76	-
Drugs and Medicines Expenses	5 02 03 070 - 00	77,234.75	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	11,500,174.17	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	220,750.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	367,028.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	315,679.24	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	392,970.65	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	1,428,909.88	-
Water Expenses	5 02 04 010 - 00	19,858,802.63	-
Electricity Expenses	5 02 04 020 - 00	66,586,020.61	-
Postage and Courier Services	5 02 05 010 - 00	1,968,503.46	-
Telephone Expenses-Mobile	5 02 05 020 - 01	3,955,081.85	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,614,849.70	-
Internet Subscription Expenses	5 02 05 030 - 00	14,599,050.77	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	13,952.00	-
Confidential Expenses	5 02 10 010 - 00	52,125,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	3,550,167.50	-
Other Professional Services	5 02 11 990 - 00	132,996,803.29	-
Environment /Sanitary Services	5 02 12 010 - 00	364,957.32	-
Janitorial Services	5 02 12 020 - 00	44,664,152.28	-
Security Services	5 02 12 030 - 00	11,264,531.27	-
Other General Services	5 02 12 990 - 00	14,170,888.50	-
Other General Services-Others	5 02 12 990 - 99	1,737,144.42	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	47,989,223.89	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	2,401,010.44	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	452,430.80	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	2,456,036.32	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	16,740.00	-
Repairs and Maintenance-Machinery and Equipment-Military, Police and Security Equipment	5 02 13 050 - 10	7,434,041.27	-
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	2,210,451.16	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	178,475.00	-
Taxes, Duties and Licenses-Tax Refund	5 02 15 010 - 02	2,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	4,186,346.27	-
Insurance Expenses	5 02 15 030 - 00	3,852,949.38	-
Advertising Expenses	5 02 99 010 - 00	57,512.40	-
Printing and Publication Expenses	5 02 99 020 - 00	1,069,519.40	-
Representation Expenses	5 02 99 030 - 00	935,661.49	-
Transportation and Delivery Expenses	5 02 99 040 - 00	2,397,961.18	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	15,445,644.73	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	5,606,586.40	-
Subscription Expenses	5 02 99 070 - 00	124,669,571.58	-
Bank Transaction Fee	5 02 99 220 - 00	82,755.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	25,933,321.85	-
Depreciation-Buildings	5 05 01 040 - 01	6,343,470.00	-
Depreciation-Other Structures	5 05 01 040 - 99	163,334.64	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	276,356,938.30	-
Depreciation-Office Equipment	5 05 01 050 - 02	3,980,948.00	-
Depreciation-ICT Equipment	5 05 01 050 - 03	108,749,094.35	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	35,777,115.48	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	2,525,623.59	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	10,649,184.36	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	836,358.84	-
TOTAL		14,587,645,909.22	14,587,645,909.22

Certified Correct:

Divina A. Pando
DIVINA A. PANDO
 Chief Accountant