



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*

August 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 June 30, 2024.**

Thank you.

Very truly yours,

  
**DIVINA A. PANDO**  
Chief Accountant

COA – Resident Auditor  
Dept. of Budget and Management  
File



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)



REPUBLIC OF THE PHILIPPINES  
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**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
As of June 30, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	1,070,320.76	-
Petty Cash	1 01 01 020 - 00	1,723,983.03	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	443,804,942.79	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	36,267,089.63	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	84,368,611.02	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	553,910.08	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	553,910.08
Due from National Government Agencies	1 03 03 010 - 00	909,910,937.33	-
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	1,903,346,862.40	-
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	80,334,099.10	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	1,259,104.62	-
Non-Accountable Inventory	1 04 04 030 - 00	45,250,528.12	-
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	2,474,622.01	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	2,892,673.92	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	1,358,985.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	213,000.00	-
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	3,730,835.59	-
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	161,029,868.25	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	68,978,375.87
Information and Communication Technology Equipment	1 06 05 030 - 00	1,581,740,213.80	-
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	99,310,545.85	-
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	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	17,368,726.75	-
Advances to Officers and Employees	1 99 01 040 - 00	3,443,423.03	-
Advances to Contractors	1 99 02 010 - 00	4,818,294.12	-
Prepaid Rent	1 99 02 020 - 00	3,013,693.88	-
Prepaid Insurance	1 99 02 050 - 00	1,002,352.16	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	852,988,714.85	-
Accounts Payable	2 01 01 010 - 00	-	139,427,368.98
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	-	77,404,027.50
Due to GSIS	2 02 01 020 - 00	-	93,634,261.01
Due to Pag-IBIG	2 02 01 030 - 00	-	8,253,680.22
Due to PhilHealth	2 02 01 040 - 00	-	8,227,221.77
Due to GOCCs	2 02 01 060 - 00	-	18,724,904.56

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	55,833,482.81
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	1,393,767.21
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,402,358,894.12
Other Business Income	4 02 02 990 - 00	-	19,372,740.00
Subsidy from National Government	4 03 01 010 - 00	-	1,694,442,000.36
Miscellaneous Income	4 06 99 990 - 00	-	421,517.11
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	674,130,328.50	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,420,454.82	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	43,693,209.45	-
Representation Allowance (RA)	5 01 02 020 - 00	5,533,625.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	5,066,125.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,000.00	-
Bonus-Civilian	5 01 02 140 - 01	153,061.40	-
Cash Gift-Civilian	5 01 02 150 - 01	92,375.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	106,587,061.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	102,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	40,819,183.48	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,948,718.56	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	8,335,101.05	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,170,882.23	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	20,162,395.99	-
Other Personnel Benefits-Others	5 01 04 990 - 99	2,500.00	-
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	12,755,265.12	-
Traveling Expenses-Foreign	5 02 01 020 - 00	4,876,150.21	-
Training Expenses	5 02 02 010 - 00	5,714,859.60	-
Office Supplies Expenses	5 02 03 010 - 00	4,250,460.32	-
Accountable Forms Expenses	5 02 03 020 - 00	2,982,076.83	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	17,783,470.12	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	48,590.28	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	71,380.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	49,002.40	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	69,055.80	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	613,383.03	-
Water Expenses	5 02 04 010 - 00	7,638,329.85	-
Electricity Expenses	5 02 04 020 - 00	19,045,334.82	-
Postage and Courier Services	5 02 05 010 - 00	533,142.59	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,339,500.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	1,436,477.25	-
Internet Subscription Expenses	5 02 05 030 - 00	2,694,890.06	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	7,060.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,335,675.00	-
Other Professional Services	5 02 11 990 - 00	53,538,345.83	-
Environment /Sanitary Services	5 02 12 010 - 00	114,820.00	-
Janitorial Services	5 02 12 020 - 00	9,756,439.86	-
Security Services	5 02 12 030 - 00	3,189,494.32	-
Other General Services	5 02 12 990 - 00	2,397,055.86	-
Other General Services-Others	5 02 12 990 - 99	1,392,673.69	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	16,837,009.07	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	67,990.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	605,941.01	-
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-Motor Vehicles	5 02 13 060 - 01	728,695.58	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	107,896.24	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,336,650.00	-
Insurance Expenses	5 02 15 030 - 00	2,381,657.36	-
Advertising Expenses	5 02 99 010 - 00	7,650.00	-
Printing and Publication Expenses	5 02 99 020 - 00	603,315.80	-
Representation Expenses	5 02 99 030 - 00	579,675.35	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,384,361.40	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	6,270,757.20	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,568,662.89	-
Subscription Expenses	5 02 99 070 - 00	108,676,560.16	-
Bank Transaction Fee	5 02 99 220 - 00	39,000.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	10,842,768.48	-
<b>TOTAL</b>		<b>12,678,451,193.31</b>	<b>12,678,451,193.31</b>

Certified Correct:

  
**DIVINA A. PANDO**  
Chief Accountant