



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 30, 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 May 31, 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  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**

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**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
**As of May 31, 2024**

| PARTICULARS   | ACCOUNT CODE     | DEBIT            | CREDIT           |
|---|------------------|------------------|------------------|
| Cash - Collecting Officers  | 1 01 01 010 - 00 | 1,070,365.76     | -                |
| Petty Cash  | 1 01 01 020 - 00 | 1,673,983.03     | -                |
| Cash in Bank - Local Currency, Current Account                                | 1 01 02 020 - 00 | 420,614,035.53   | -                |
| Cash - Treasury/Agency Deposit, Regular                                       | 1 01 04 010 - 00 | 36,364,724.30    | -                |
| Cash - Modified Disbursement System (MDS), Regular                            | 1 01 04 040 - 00 | 181,846,397.17   | -                |
| Cash - Constructive Income and Other Remittances                              | 1 01 04 080 - 00 | 510,223.41       | -                |
| Cash - Constructive Disbursements   | 1 01 04 090 - 00 | -                | 510,223.41       |
| Due from National Government Agencies   | 1 03 03 010 - 00 | 930,150,741.98   | -                |
| 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 | 5,356,182.65     | -                |
| Other Receivables   | 1 03 99 990 - 00 | 22,348,275.63    | -                |
| Office Supplies Inventory   | 1 04 04 010 - 00 | 75,767,394.52    | -                |
| Accountable Forms, Plates and Stickers Inventory                              | 1 04 04 020 - 00 | 1,903,285.42     | -                |
| Non-Accountable Inventory   | 1 04 04 030 - 00 | 26,707,806.32    | -                |
| 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 | 2,566,778.87     | -                |
| Semi-Expendable Office Equipment  | 1 04 05 020 - 00 | 2,731,105.92     | -                |
| 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 | 4,594,000.00     | -                |
| Semi-Expendable Furniture and Fixtures  | 1 04 06 010 - 00 | 3,062,812.59     | -                |
| 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 | 158,470,515.75   | -                |
| Accumulated Depreciation - Office Equipment                                   | 1 06 05 021 - 00 | -                | 68,978,375.87    |
| Information and Communication Technology Equipment                            | 1 06 05 030 - 00 | 1,482,979,921.82 | -                |
| 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 | 8,053,447.53     | -                |
| 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 | 13,726.75        | -                |
| Advances to Officers and Employees  | 1 99 01 040 - 00 | 2,696,578.17     | -                |
| Advances to Contractors   | 1 99 02 010 - 00 | 3,665,806.62     | -                |
| Prepaid Rent  | 1 99 02 020 - 00 | 2,976,193.88     | -                |
| Prepaid Insurance   | 1 99 02 050 - 00 | 2,949,480.63     | -                |
| 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 | -                | 71,662,134.20    |
| Due to GSIS   | 2 02 01 020 - 00 | -                | 84,410,681.63    |
| Due to Pag-IBIG   | 2 02 01 030 - 00 | -                | 7,798,578.78     |
| Due to PhilHealth   | 2 02 01 040 - 00 | -                | 7,017,148.89     |
| Due to GOCCs  | 2 02 01 060 - 00 | -                | 14,965,811.94    |

| PARTICULARS   | ACCOUNT CODE     | DEBIT                    | CREDIT                   |
|---|------------------|--------------------------|--------------------------|
| Guaranty/Security Deposits Payable  | 2 04 01 040 - 00 | -                        | 45,806,045.73            |
| Other Deferred Credits  | 2 05 01 990 - 00 | -                        | 281,728.51               |
| Other Payables  | 2 99 99 990 - 00 | -                        | 693,422.59               |
| Accumulated Surplus/(Deficits)  | 3 01 01 010 - 00 | -                        | 5,406,129,039.17         |
| Other Business Income   | 4 02 02 990 - 00 | -                        | 19,282,215.00            |
| Subsidy from National Government  | 4 03 01 010 - 00 | -                        | 1,501,243,018.23         |
| Miscellaneous Income  | 4 06 99 990 - 00 | -                        | 397,920.43               |
| Salaries and Wages-Regular-Civilian   | 5 01 01 010 - 01 | 560,980,542.02           | -                        |
| Salaries and Wages-Casual/Contractual   | 5 01 01 020 - 00 | 1,229,192.61             | -                        |
| Personnel Economic Relief Allowance (PERA)-Civilian                               | 5 01 02 010 - 01 | 36,390,715.98            | -                        |
| Representation Allowance (RA)   | 5 01 02 020 - 00 | 4,590,125.00             | -                        |
| Transportation Allowance (TA)   | 5 01 02 030 - 01 | 4,203,625.00             | -                        |
| Clothing/Uniform Allowance-Civilian   | 5 01 02 040 - 01 | 6,000.00                 | -                        |
| Bonus-Civilian  | 5 01 02 140 - 01 | 134,437.40               | -                        |
| Cash Gift-Civilian  | 5 01 02 150 - 01 | 65,500.00                | -                        |
| Mid-Year Bonus-Civilian   | 5 01 02 160 - 01 | 104,485,147.00           | -                        |
| Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian          | 5 01 02 990 - 12 | 99,000.00                | -                        |
| Retirement and Life Insurance Premiums  | 5 01 03 010 - 00 | 34,610,061.48            | -                        |
| Pag-IBIG Contributions-Civilian   | 5 01 03 020 - 01 | 1,564,659.06             | -                        |
| PhilHealth Contributions-Civilian   | 5 01 03 030 - 01 | 7,078,052.88             | -                        |
| Employees Compensation Insurance Premiums-Civilian                                | 5 01 03 040 - 01 | 994,482.23               | -                        |
| Terminal Leave Benefits-Civilian  | 5 01 04 030 - 01 | 15,991,647.06            | -                        |
| Other Personnel Benefits-Others   | 5 01 04 990 - 99 | 2,500.00                 | -                        |
| Traveling Expenses-Local  | 5 02 01 010 - 00 | 9,429,092.14             | -                        |
| Traveling Expenses-Foreign  | 5 02 01 020 - 00 | 3,990,452.09             | -                        |
| Training Expenses   | 5 02 02 010 - 00 | 4,207,538.65             | -                        |
| Office Supplies Expenses  | 5 02 03 010 - 00 | 4,161,884.17             | -                        |
| Accountable Forms Expenses  | 5 02 03 020 - 00 | 2,337,896.03             | -                        |
| Non-Accountable Forms Expenses  | 5 02 03 030 - 00 | 16,191,866.92            | -                        |
| Fuel, Oil and Lubricants Expenses   | 5 02 03 090 - 00 | 34,788.77                | -                        |
| Semi-Expendable Machinery and Equipment Expenses-Office Equipment                 | 5 02 03 210 - 02 | 16,000.00                | -                        |
| 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 | 521,226.17               | -                        |
| Water Expenses  | 5 02 04 010 - 00 | 6,633,197.55             | -                        |
| Electricity Expenses  | 5 02 04 020 - 00 | 17,315,387.42            | -                        |
| Postage and Courier Services  | 5 02 05 010 - 00 | 426,010.92               | -                        |
| Telephone Expenses-Mobile   | 5 02 05 020 - 01 | 1,175,300.00             | -                        |
| Telephone Expenses-Landline   | 5 02 05 020 - 02 | 1,292,047.79             | -                        |
| Internet Subscription Expenses  | 5 02 05 030 - 00 | 822,331.06               | -                        |
| Cable, Satellite, Telegraph and Radio Expenses                                    | 5 02 05 040 - 00 | 4,440.00                 | -                        |
| Confidential Expenses   | 5 02 10 010 - 00 | 17,375,000.00            | -                        |
| Extraordinary and Miscellaneous Expenses  | 5 02 10 030 - 00 | 1,304,975.00             | -                        |
| Other Professional Services   | 5 02 11 990 - 00 | 45,203,147.89            | -                        |
| Environment /Sanitary Services  | 5 02 12 010 - 00 | 94,820.00                | -                        |
| Janitorial Services   | 5 02 12 020 - 00 | 6,966,476.51             | -                        |
| Security Services   | 5 02 12 030 - 00 | 2,490,191.54             | -                        |
| Other General Services  | 5 02 12 990 - 00 | 2,280,295.86             | -                        |
| Other General Services-Others   | 5 02 12 990 - 99 | 1,059,988.94             | -                        |
| Repairs and Maintenance-Buildings and Other Structures-Buildings                  | 5 02 13 040 - 01 | 16,362,744.38            | -                        |
| Repairs and Maintenance-Machinery   | 5 02 13 050 - 01 | 67,990.00                | -                        |
| Repairs and Maintenance-Office Equipment  | 5 02 13 050 - 02 | 520,400.01               | -                        |
| Repairs and Maintenance-ICT Equipment   | 5 02 13 050 - 03 | 4,390.00                 | -                        |
| Repairs and Maintenance-Motor Vehicles  | 5 02 13 060 - 01 | 606,123.61               | -                        |
| Repairs and Maintenance-Furniture and Fixtures                                    | 5 02 13 070 - 01 | 9,500.00                 | -                        |
| Taxes, Duties and Licenses  | 5 02 15 010 - 01 | 85,176.24                | -                        |
| Fidelity Bond Premiums  | 5 02 15 020 - 00 | 913,425.00               | -                        |
| Insurance Expenses  | 5 02 15 030 - 00 | 407,371.23               | -                        |
| Advertising Expenses  | 5 02 99 010 - 00 | 7,650.00                 | -                        |
| Printing and Publication Expenses   | 5 02 99 020 - 00 | 525,095.00               | -                        |
| Representation Expenses   | 5 02 99 030 - 00 | 511,085.10               | -                        |
| Transportation and Delivery Expenses  | 5 02 99 040 - 00 | 984,861.40               | -                        |
| Rent/Lease Expenses-Rents-Buildings and Structures                                | 5 02 99 050 - 01 | 4,944,047.76             | -                        |
| Rent/Lease Expenses-Rents-Motor Vehicles  | 5 02 99 050 - 03 | 39,999.99                | -                        |
| Rent/Lease Expenses-Rents-Equipment   | 5 02 99 050 - 04 | 1,467,142.94             | -                        |
| Subscription Expenses   | 5 02 99 070 - 00 | 106,144,420.16           | -                        |
| Bank Transaction Fee  | 5 02 99 220 - 00 | 36,200.00                | -                        |
| Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses | 5 02 99 990 - 99 | 10,514,355.05            | -                        |
| <b>TOTAL</b>  |                  | <b>12,457,747,026.56</b> | <b>12,457,747,026.56</b> |

Certified Correct:

  
**DIVINA A. PANDO**  
Chief Accountant