



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*

December 20, 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 October 31, 2024.**

Thank you.

Very truly yours,

  
**DIVINA A. PANDO**  
Chief Accountant

COA – Resident Auditor  
Dept. of Budget and Management  
File





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*

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

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	234,775.76	-
Petty Cash	1 01 01 020 - 00	1,774,289.63	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	451,003,602.62	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	60,933,703.61	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	168,555,274.77	-
Cash - Tax Remittance Advice	1 01 04 070 - 00	2,581,267.27	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	911,518.78	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	911,518.78
Due from National Government Agencies	1 03 03 010 - 00	905,679,606.33	-
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	5,383,948.74	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	86,153,510.86	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	342,380.27	-
Non-Accountable Inventory	1 04 04 030 - 00	40,234,711.06	-
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	2,266,243.39	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	5,119,562.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	3,645,867.66	-
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	7,255,969.59	-
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	162,801,657.25	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	68,978,375.87
Information and Communication Technology Equipment	1 06 05 030 - 00	1,523,843,813.80	-
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	99,809,545.85	-
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	17,105,777.25	-
Advances to Officers and Employees	1 99 01 040 - 00	1,911,159.50	-
Advances to Contractors	1 99 02 010 - 00	4,090,421.19	-
Prepaid Rent	1 99 02 020 - 00	3,121,680.53	-
Prepaid Insurance	1 99 02 050 - 00	3,274,039.46	-
Prepaid Subscription	1 99 02 100 - 00	29,700,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,622,217.76	-
Confiscated Property/Assets	1 99 99 040 - 00	839,282,209.38	-
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	-	3,066,408,905.01
Due to BIR	2 02 01 010 - 00	-	75,866,561.09
Due to GSIS	2 02 01 020 - 00	-	100,417,747.39
Due to Pag-IBIG	2 02 01 030 - 00	-	9,959,113.00
Due to PhilHealth	2 02 01 040 - 00	-	9,790,431.26
Due to GOCCs	2 02 01 060 - 00	-	13,630,442.13



PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	51,519,044.26
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(537,909.22)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,346,885,628.32
Other Business Income	4 02 02 990 - 00	-	38,936,620.00
Subsidy from National Government	4 03 01 010 - 00	-	2,682,589,412.05
Miscellaneous Income	4 06 99 990 - 00	-	19,393,512.36
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	1,145,173,474.00	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,541,124.97	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	73,474,378.23	-
Representation Allowance (RA)	5 01 02 020 - 00	10,533,250.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	9,611,375.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	14,257,000.00	-
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	340,445.50	-
Cash Gift-Civilian	5 01 02 150 - 01	121,875.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	109,213,548.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	122,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	91,067,364.69	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	4,652,729.76	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	18,219,960.20	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,560,631.03	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	59,464,275.85	-
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	216,727.04	-
Traveling Expenses-Local	5 02 01 010 - 00	26,029,664.45	-
Traveling Expenses-Foreign	5 02 01 020 - 00	11,597,716.86	-
Training Expenses	5 02 02 010 - 00	10,795,288.29	-
Office Supplies Expenses	5 02 03 010 - 00	9,641,058.47	-
Accountable Forms Expenses	5 02 03 020 - 00	6,745,301.18	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	30,780,042.18	-
Drugs and Medicines Expenses	5 02 03 070 - 00	11,033.40	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	212,119.95	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	12,000.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	265,409.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	241,067.24	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	232,695.80	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	849,244.65	-
Water Expenses	5 02 04 010 - 00	15,661,240.73	-
Electricity Expenses	5 02 04 020 - 00	52,243,243.32	-
Postage and Courier Services	5 02 05 010 - 00	1,546,204.48	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,832,354.57	-
Telephone Expenses-Landline	5 02 05 020 - 02	3,021,327.96	-
Internet Subscription Expenses	5 02 05 030 - 00	5,047,486.99	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	10,692.00	-
Confidential Expenses	5 02 10 010 - 00	34,750,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,547,455.00	-
Other Professional Services	5 02 11 990 - 00	99,427,668.94	-
Environment /Sanitary Services	5 02 12 010 - 00	279,187.32	-
Janitorial Services	5 02 12 020 - 00	17,097,764.67	-
Security Services	5 02 12 030 - 00	8,796,133.70	-
Other General Services	5 02 12 990 - 00	3,241,354.26	-
Other General Services-Others	5 02 12 990 - 99	1,608,356.01	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	31,901,470.32	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	2,074,299.49	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	348,735.92	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,647,497.52	-
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	21,792,331.56	-
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	1,458,522.55	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	172,636.24	-
Taxes, Duties and Licenses-Tax Refund	5 02 15 010 - 02	2,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	2,841,626.27	-
Insurance Expenses	5 02 15 030 - 00	2,387,067.36	-
Advertising Expenses	5 02 99 010 - 00	57,512.40	-
Printing and Publication Expenses	5 02 99 020 - 00	1,061,594.40	-
Representation Expenses	5 02 99 030 - 00	802,223.49	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,635,939.40	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	12,853,460.13	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,340,110.49	-
Subscription Expenses	5 02 99 070 - 00	124,527,622.60	-
Bank Transaction Fee	5 02 99 220 - 00	68,955.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	19,655,035.21	-
<b>TOTAL</b>		<b>13,640,187,851.49</b>	<b>13,640,187,851.49</b>

Certified Correct:

  
**DIVINA A. PANDO**  
Chief Accountant