



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

November 19, 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 September 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 September 30, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	203,810.76	-
Petty Cash	1 01 01 020 - 00	1,774,289.63	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	431,094,645.02	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	52,575,168.17	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	75,813,091.18	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	909,263.73	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	909,263.73
Due from National Government Agencies	1 03 03 010 - 00	904,441,756.33	-
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	5,381,777.33	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	87,912,642.10	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	1,749,324.27	-
Non-Accountable Inventory	1 04 04 030 - 00	41,473,231.62	-
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	2,332,651.90	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	4,660,248.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	3,486,600.50	-
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-Expandable Furniture and Fixtures	1 04 06 010 - 00	5,635,620.59	-
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	162,544,532.25	-
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
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	0.00
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	19,665,080.75	-
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	3,209,183.11	-
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	-	133,111,724.32
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	-	75,211,083.36
Due to GSIS	2 02 01 020 - 00	-	94,471,816.62
Due to Pag-IBIG	2 02 01 030 - 00	-	8,639,354.97
Due to PhilHealth	2 02 01 040 - 00	-	7,802,809.22
Due to GOCCs	2 02 01 060 - 00	-	14,764,445.43

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	58,524,866.46
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	(408,855.37)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,381,442,847.44
Other Business Income	4 02 02 990 - 00	-	31,204,025.00
Subsidy from National Government	4 03 01 010 - 00	-	2,421,083,544.19
Miscellaneous Income	4 06 99 990 - 00	-	469,514.19
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	1,025,409,947.39	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,242,168.48	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	66,135,902.06	-
Representation Allowance (RA)	5 01 02 020 - 00	9,560,750.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	8,699,875.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	12,000.00	-
Bonus-Civilian	5 01 02 140 - 01	314,715.40	-
Cash Gift-Civilian	5 01 02 150 - 01	112,875.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	108,978,248.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	117,500.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	81,989,352.98	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	4,210,929.76	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	17,306,347.00	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,310,331.03	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	53,064,463.43	-
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	22,381,453.88	-
Traveling Expenses-Foreign	5 02 01 020 - 00	9,247,130.45	-
Training Expenses	5 02 02 010 - 00	10,038,935.49	-
Office Supplies Expenses	5 02 03 010 - 00	6,638,465.60	-
Accountable Forms Expenses	5 02 03 020 - 00	5,338,357.18	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	26,742,821.62	-
Drugs and Medicines Expenses	5 02 03 070 - 00	11,033.40	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	189,669.21	-
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	195,067.40	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	143,550.80	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	770,927.14	-
Water Expenses	5 02 04 010 - 00	12,612,972.46	-
Electricity Expenses	5 02 04 020 - 00	43,078,345.76	-
Postage and Courier Services	5 02 05 010 - 00	1,295,268.22	-
Telephone Expenses-Mobile	5 02 05 020 - 01	2,711,678.57	-
Telephone Expenses-Landline	5 02 05 020 - 02	2,726,756.88	-
Internet Subscription Expenses	5 02 05 030 - 00	4,642,861.19	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	10,372.00	-
Confidential Expenses	5 02 10 010 - 00	34,750,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,252,255.00	-
Other Professional Services	5 02 11 990 - 00	90,474,315.92	-
Environment /Sanitary Services	5 02 12 010 - 00	235,187.32	-
Janitorial Services	5 02 12 020 - 00	14,558,598.12	-
Security Services	5 02 12 030 - 00	7,039,361.10	-
Other General Services	5 02 12 990 - 00	3,241,354.26	-
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	30,629,565.32	-
Repairs and Maintenance-Buildings and Other Structures-Other Structures	5 02 13 040 - 99	2,056,879.49	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	313,865.00	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,366,894.96	-
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	1,323,726.84	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	9,500.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	154,019.36	-
Taxes, Duties and Licenses-Tax Refund	5 02 15 010 - 02	2,000.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	2,445,769.52	-
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	1,061,594.40	-
Representation Expenses	5 02 99 030 - 00	703,821.60	-
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	11,584,814.84	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	39,999.99	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,197,820.59	-
Subscription Expenses	5 02 99 070 - 00	124,445,529.16	-
Bank Transaction Fee	5 02 99 220 - 00	65,955.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	15,126,390.09	-
TOTAL		13,385,629,857.14	13,385,629,857.14

Certified Correct:


DIVINA A. PANDO
Chief Accountant