



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



October 13, 2020


**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

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 September 30, 2020.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
Dept. of Budget and Management  
File

South Harbor, Gate 3, Port Area, Manila 1099  
Tel. Nos 527-4537, 527-1935  
Website: [www.customs.gov.ph](http://www.customs.gov.ph) Email: [Boc.cares@customs.gov.ph](mailto:Boc.cares@customs.gov.ph)

*A Modernized and Credible Customs Administration That is Among the World's Best*





Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
As of September 30, 2020

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	547,515.65	-
Petty Cash	1 01 01 020 - 00	1,654,255.08	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	379,426,613.25	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	678,535,144.64	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	5,859,122.19	-
Due from National Government Agencies	1 03 03 010 - 00	1,837,156,145.62	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,788,686,917.95	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,902,866,992.16	-
Due from Officers and Employees	1 03 05 020 - 00	5,423,761.19	-
Other Receivables	1 03 05 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	19,007,144.92	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	322,598,670.28	-
Non-Accountable Inventory	1 04 04 030 - 00	48,318,301.73	-
Drugs and Medicines Inventory	1 04 04 060 - 00	2,881,553.07	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,248,557.45	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	3,296,351.80	-
Semi-Expendable Machinery	1 04 05 010 - 00	71,416.32	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,516,099.51	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	2,275,078.79	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,170,150.01	-
Semi-Expendable Other Machinery and Equipment	1 04 05 190 - 00	98,800.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	24,231,336.71	-
Semi-Expendable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	260,332,816.94	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	11,066,184.99
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	164,633.04
Machinery	1 06 05 010 - 00	253,004,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	64,120,725.88
Office Equipment	1 06 05 020 - 00	157,730,943.97	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	52,449,845.73
Information and Communication Technology Equipment	1 06 05 030 - 00	1,450,980,460.15	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	304,118,658.20
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,170,756.54
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,870,672.44	-
Accumulated Depreciation - Disaster Response and Rescue Equipment	1 06 05 091 - 00	-	1,330,327.53
Military, Police and Security Equipment	1 06 05 100 - 00	13,772,255.21	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	672,199.29
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	2,123.26
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 Machinery and Equipment	1 06 05 990 - 00	1,912,277,690.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	36,314,943.62
Motor Vehicles	1 06 06 010 - 00	51,709,374.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	16,807,456.57
Furniture and Fixtures	1 06 07 010 - 00	109,767,863.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	23,254,749.17
Books	1 06 07 020 - 00	2,467,663.15	-
Accumulated Depreciation - Books	1 06 07 021 - 00	-	2,344,279.99
Construction in Progress-Buildings and Other Structures	1 06 99 030 - 00	18,659,659.66	-
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	103,401,856.40	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	13,750,735.00
Development in Progress - Computer Software	1 08 99 020 - 00	121,210,130.15	-
Advances for Operating Expenses	1 99 01 010 - 00	555,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	17,441,136.51	-
Advances to Officers and Employees	1 99 01 040 - 00	738,456.51	-
Advances to Contractors	1 99 02 010 - 00	3,324,773.00	-
Prepaid Rent	1 99 02 020 - 00	40,000.00	-
Prepaid Registration	1 99 02 030 - 00	9,566.67	-
Prepaid Insurance	1 99 02 050 - 00	761,344.48	-
Other Prepayments	1 99 02 990 - 00	230,287.50	-
Guaranty Deposits	1 99 03 020 - 00	1,674,595.73	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Accounts Payable	2 01 01 010 - 00	-	190,422,981.10
Due to Officers and Employees	2 01 01 020 - 00	-	541,241,575.76
Tax Refunds Payable	2 01 03 010 - 00	-	680,873,644.00
Due to BIR	2 02 01 010 - 00	-	63,854,876.90
Due to GSIS	2 02 01 020 - 00	-	56,102,383.40
Due to Pag-IBIG	2 02 01 030 - 00	-	5,725,539.50
Due to PhilHealth	2 02 01 040 - 00	-	5,957,603.28
Due to NGAs	2 02 01 050 - 00	-	1,664,000,025.30
Due to GOCCs	2 02 01 060 - 00	-	9,443,822.08
Due to Central Office	2 03 01 010 - 00	-	158,130,750.03
Due to Operating Units	2 03 01 040 - 00	-	209,674,934.49
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	162,288,550.01
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(161,306.90)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,168,547,795.73
Other Business Income	4 02 02 990 - 00	-	9,849,800.00
Subsidy from National Government	4 03 01 010 - 00	-	1,854,874,716.69
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	799,487,604.01	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	7,808,972.48	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	57,518,159.56	-
Representation Allowance (RA)	5 01 02 020 - 00	7,935,750.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	5,994,750.00	-
Subsistence Allowance-Military/Uniformed Personnel	5 01 02 050 - 01	40,530.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	19,050.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,597.72	-
Overtime Pay	5 01 02 130 - 01	3,074,801.20	-
Bonus-Civilian	5 01 02 140 - 01	450,472.30	-
Cash Gift-Civilian	5 01 02 150 - 01	77,500.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	32,500.00	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	83,265,808.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	33,679,192.97	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,913,481.66	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	8,468,190.94	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	2,067,841.25	-
Retirement Gratuity-Civilian	5 01 04 020 - 01	2,011,803.85	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	44,307,991.12	-
Other Personnel Benefits-Others	5 01 04 990 - 99	30,000.00	-
Traveling Expenses-Local	5 02 01 010 - 00	6,826,837.44	-
Traveling Expenses-Foreign	5 02 01 020 - 00	600,947.24	-
Training Expenses	5 02 02 010 - 00	5,970,528.11	-
Office Supplies Expenses	5 02 03 010 - 00	11,199,372.48	-
Accountable Forms Expenses	5 02 03 020 - 00	5,684,806.97	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	725,539.76	-
Drugs and Medicines Expenses	5 02 03 070 - 00	50,405.79	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	10,928,987.17	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	230,624.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	366,951.53	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equip	5 02 03 210 - 08	36,521.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	1,570,862.62	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Books	5 02 03 220 - 02	1,500.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	9,512,736.16	-
Water Expenses	5 02 04 010 - 00	7,989,099.57	-
Electricity Expenses	5 02 04 020 - 00	25,134,869.79	-
Postage and Courier Services	5 02 05 010 - 00	1,447,648.45	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,665,090.16	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Telephone Expenses-Landline	5 02 05 020 - 02	2,223,905.86	-
Internet Subscription Expenses	5 02 05 030 - 00	22,683,620.40	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	26,842.00	-
Confidential Expenses	5 02 10 010 - 00	34,750,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	5,384,661.72	-
Other Professional Services	5 02 11 990 - 00	76,621,197.73	-
Environment /Sanitary Services	5 02 12 010 - 00	155,423.50	-
Janitorial Services	5 02 12 020 - 00	27,208,714.48	-
Security Services	5 02 12 030 - 00	722,881.72	-
Other General Services	5 02 12 990 - 00	6,413,977.52	-
Other General Services-Others	5 02 12 990 - 99	936,615.60	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	19,483,030.22	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	1,047,231.26	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	156,339.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	3,800.00	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	210,483.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	903,742.06	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	22,550.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	86,881.02	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,633,869.91	-
Advertising Expenses	5 02 99 010 - 00	24,316.00	-
Printing and Publication Expenses	5 02 99 020 - 00	2,323,964.80	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,087,863.21	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	2,203,363.36	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	649,583.35	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	1,958,071.46	-
Subscription Expenses	5 02 99 070 - 00	5,699,587.55	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	1,523,612.44	-
Amortization-Intangible Assets-Computer Software	5 05 02 010 - 02	6,875,000.00	-
<b>TOTAL</b>		<b>14,356,776,541.99</b>	<b>14,356,776,541.99</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
 Chief Accountant  
 Accounting Division  
 Financial Management Office



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



October 13, 2020

**The Resident Auditor**


Bureau of Customs  
Port Area, Manila

Madam:

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 **one (1) page Trial Balance, Fund Cluster 02-Foreign-Assisted Project Fund, Regular Agency (RA) Books as of September 30, 2020.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

COA – Resident Auditor  
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Republic of the Philippines  
DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of September 30, 2020

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Due from National Government Agencies	1 03 03 010 - 00	1,319,118.05	-
Due from Officers and Employees	1 03 05 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	74,804,873.84	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	29,751,036.92
Communication Equipment	1 06 05 070 - 00	38,000.00	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	34,200.00
Technical and Scientific Equipment	1 06 05 140 - 00	6,575,221.65	-
Accumulated Depreciation - Technical and Scientific Equipment	1 06 05 141 - 00	-	5,917,699.49
Other Machinery and Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	7,555,780,350.00
Furniture and Fixtures	1 06 07 010 - 00	272,274,173.16	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	198,470,651.65
Due to GSIS	2 02 01 020 - 00	-	12,256.86
Due to Pag-IBIG	2 02 01 030 - 00	-	1,951.94
Due to PhilHealth	2 02 01 040 - 00	-	525.00
Other Payables	2 99 99 990 - 00	-	997,392.35
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	522,106,216.22
<b>TOTAL</b>		<b>8,313,072,280.43</b>	<b>8,313,072,280.43</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



October 13, 2020

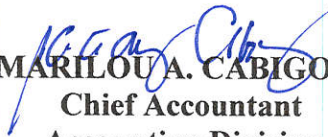
**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

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Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 03  
Special Account-Locally Funded  
As of September 30, 2020

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	402,015.39	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,036,849.19	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	3,455,469,417.83	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	29,000,000.00	-
Office Equipment	1 06 05 020 - 00	839,236.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	755,312.94
Information and Communication Technology Equipment	1 06 05 030 - 00	87,637,712.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	40,849,526.25
Other Machinery and Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	217,210.47
Furniture and Fixtures	1 06 07 010 - 00	1,064,532.95	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	646,604.73
Advances to Contractors	1 99 02 010 - 00	3,412,447.50	-
Accounts Payable	2 01 01 010 - 00	-	88,280.47
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	4,224,935.00
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,378,098,337.37
Other Service Income	4 02 01 990 - 00	-	154,411,999.00
Subsidy from National Government	4 03 01 010 - 00	-	78,100.66
<b>TOTAL</b>		<b>3,579,370,306.89</b>	<b>3,579,370,306.89</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
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October 13, 2020

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Port Area, Manila

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Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office

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DEPARTMENT OF FINANCE  
BUREAU OF CUSTOMS

**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
As of September 30, 2020

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	1,077,723.96	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,248,150,627.67	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	14,480,490,477.88	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	9,864,540,897.87	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	6,900.00	-
Information and Communication Technology Equipment	1 06 05 030 - 00	112,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	29,747,546.60	-
Awards and Rewards Payable	2 01 01 080 - 00	-	857,755,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	20,446,589,685.73
Due to BIR	2 02 01 010 - 00	-	52,106,624.41
Trust Liabilities	2 04 01 010 - 00	-	4,169,489,156.36
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	489,717.41
Other Payables	2 99 99 990 - 00	-	3,667,531.33
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	94,027,644.06
<b>TOTAL</b>		<b>25,624,126,173.98</b>	<b>25,624,126,173.98</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Chief Accountant  
Accounting Division  
Financial Management Office