



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



April 1, 2022

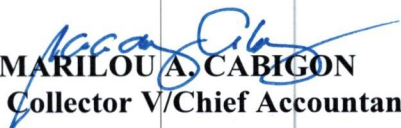
The Resident Auditor
Bureau of Customs
Port Area, Manila

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 **two (2) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of February 28, 2022.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

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 Email: Boc.cares@customs.gov.ph

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



BUREAU OF CUSTOMS

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TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
As of February 28, 2022

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	324,799.70	-
Petty Cash	1 01 01 020 - 00	2,015,399.85	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	340,416,350.94	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	7,226,446.57	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	111,015,054.03	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	63,728.79	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	63,728.79
Due from National Government Agencies	1 03 03 010 - 00	956,270,595.30	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	1,387,678,378.10	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,902,827,606.72	-
Due from Officers and Employees	1 03 99 020 - 00	5,401,061.08	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	12,027,061.31	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	271,602,710.66	-
Non-Accountable Inventory	1 04 04 030 - 00	78,016,012.66	-
Drugs and Medicines Inventory	1 04 04 060 - 00	207,584.82	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	1,072,331.68	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	1,047,520.04	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,421,591.89	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	1,379,545.98	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expendable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,005,773.76	-
Semi-Expendable Military, Police and Security Equipment	1 04 05 090 - 00	876,425.00	-
Semi-Expendable Other Equipment	1 04 05 990 - 00	98,800.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	18,016,359.83	-
Semi-Expendable Books	1 04 06 020 - 00	55,500.00	-
Buildings	1 06 04 010 - 00	269,031,682.97	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	16,483,498.55
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	1,951,195.68
Machinery	1 06 05 010 - 00	262,801,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	115,881,059.08
Office Equipment	1 06 05 020 - 00	168,229,389.86	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	63,645,820.66
Information and Communication Technology Equipment	1 06 05 030 - 00	1,270,065,344.02	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	598,876,988.05
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,374,088.38
Disaster Response and Rescue Equipment-Firefighting Equipment and Accessories	1 06 05 090 - 01	2,995,172.44	-
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	37,755,609.63	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	7,285,431.10
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	20,838.22
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	2,661,856,226.07	-
Accumulated Depreciation-Other Equipment	1 06 05 991 - 00	-	359,854,992.92
Motor Vehicles	1 06 06 010 - 00	122,749,390.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	34,604,075.44
Furniture and Fixtures	1 06 07 010 - 00	115,525,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	27,087,627.97
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 98 030 - 00	23,287,821.29	-
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	594,845,808.22	-
Accumulated Amortization - Computer Software	1 08 01 021 - 00	-	55,005,880.00
Development in Progress - Computer Software	1 08 98 020 - 00	169,529,500.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances for Operating Expenses	1 99 01 010 - 00	400,000.00	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	19,189,853.72	-
Advances to Contractors	1 99 02 010 - 00	4,761,861.78	-
Prepaid Rent	1 99 02 020 - 00	923,438.94	-
Prepaid Insurance	1 99 02 050 - 00	1,873,802.02	-
Prepaid Subscription	1 99 02 100 - 00	6,417,810.00	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Accounts Payable	2 01 01 010 - 00	-	117,820,084.12
Tax Refunds Payable	2 01 03 010 - 00	-	1,099,123,067.88
Due to BIR	2 02 01 010 - 00	-	27,601,491.22
Due to GSIS	2 02 01 020 - 00	-	72,832,583.45
Due to Pag-IBIG	2 02 01 030 - 00	-	5,308,385.40
Due to PhilHealth	2 02 01 040 - 00	-	6,208,360.14
Due to GOCCs	2 02 01 060 - 00	-	6,002,129.96
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	164,332,804.94
Other Payables	2 99 99 990 - 00	-	(3,906,743.63)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,135,345,158.93
Other Business Income	4 02 02 990 - 00	-	1,328,485.00
Subsidy from National Government	4 03 01 010 - 00	-	483,521,761.32
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	193,502,082.68	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	728,787.11	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	13,617,090.88	-
Representation Allowance (RA)	5 01 02 020 - 00	1,407,045.46	-
Transportation Allowance (TA)	5 01 02 030 - 01	1,161,045.45	-
Other Bonuses and Allowances-Anniversary Bonus	5 01 02 990 - 38	3,564,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	8,005,249.58	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	190,300.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	720,636.78	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	237,200.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	18,402,879.50	-
Traveling Expenses-Local	5 02 01 010 - 00	374,994.51	-
Training Expenses	5 02 02 010 - 00	454,558.00	-
Office Supplies Expenses	5 02 03 010 - 00	208,130.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	764,544.66	-
Drugs and Medicines Expenses	5 02 03 070 - 00	1,625.32	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	13,300.00	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,500.00	-
Water Expenses	5 02 04 010 - 00	957,055.74	-
Electricity Expenses	5 02 04 020 - 00	4,798,770.37	-
Postage and Courier Services	5 02 05 010 - 00	100,922.87	-
Telephone Expenses-Mobile	5 02 05 020 - 01	326,700.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	273,568.75	-
Internet Subscription Expenses	5 02 05 030 - 00	851,387.30	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	720.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	504,945.00	-
Other Professional Services	5 02 11 990 - 00	5,723,939.98	-
Janitorial Services	5 02 12 020 - 00	200,605.37	-
Other General Services-Others	5 02 12 990 - 99	100,000.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	1,289,665.00	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	7,000.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	90,746.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	27,668.48	-
Fidelity Bond Premiums	5 02 15 020 - 00	101,250.00	-
Representation Expenses	5 02 99 030 - 00	45,901.99	-
Transportation and Delivery Expenses	5 02 99 040 - 00	307,760.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	238,930.66	-
Subscription Expenses	5 02 99 070 - 00	1,230.00	-
Bank Transaction Fee	5 02 99 220 - 00	6,000.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	707,202.32	-
TOTAL		11,413,751,706.53	11,413,751,706.53

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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April 1, 2022

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 February 28, 2022.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

South Harbor, Gate 3, Port Area, Manila 1099
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TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of February 28, 2022

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 99 020 - 00	4,607,893.73	-
Buildings	1 06 04 010 - 00	74,804,873.84	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	31,801,297.60
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 Equipment	1 06 05 990 - 00	7,953,453,000.00	-
Accumulated Depreciation - Other 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	-	520,213,667.90
Depreciation-Buildings	5 05 01 040 - 01	157,712.36	-
TOTAL		8,313,229,992.79	8,313,229,992.79

Certified Correct:


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Collector V/Chief Accountant



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April 1, 2022

The Resident Auditor
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Port Area, Manila

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

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TRIAL BALANCE

Fund Cluster 03

Special Account-Locally Funded

As of February 28, 2022

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	9,568,099.19	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	4,009,540,154.72	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	366,920,535.37	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	9,142,419.60	-
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 Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation - 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
Construction in Progress-Buildings and Other Structures	1 06 98 030 - 00	4,552,191.21	-
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	8,935.65	-
Advances to Contractors	1 99 02 010 - 00	668,504.55	-
Due to BIR	2 02 01 010 - 00	-	(482,525.34)
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	455,219.12
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	4,409,975,240.11
Other Service Income	4 02 01 990 - 00	-	58,995,807.00
Subsidy from National Government	4 03 01 010 - 00	-	297,241.13
Other Professional Services	5 02 11 990 - 00	999,623.35	-
TOTAL		4,511,709,636.41	4,511,709,636.41

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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April 1, 2022

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Bureau of Customs
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Madam:

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

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TRIAL BALANCE
Fund Cluster 07
Trust Fund
As of February 28, 2022

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	1,723,488.74	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,100,775,367.59	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	19,848,887,688.51	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	9,587,184,282.95	-
Advances for Operating Expenses	1 99 01 010 - 00	98,079.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	2,225,355,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	18,058,917,269.00
Due to BIR	2 02 01 010 - 00	-	991,201.47
Due to NGAs	2 02 01 050 - 00	-	400,000.00
Trust Liabilities	2 04 01 010 - 00	-	10,105,766,980.00
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	489,717.41
Other Payables	2 99 99 990 - 00	-	3,840,881.93
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,907,042.60
TOTAL		30,538,668,907.09	30,538,668,907.09

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant