



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



March 11, 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 **three (2) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of January 31, 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

Professionalism Integrity Accountability



TRIAL BALANCE Fund Cluster 01 Regular Agency Fund As of January 31, 2022

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	279,785.65	-
Petty Cash	1 01 01 020 - 00	1,951,268.09	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	311,467,759.02	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	1,404,862.00	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	86,313,717.98	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	4,136.37	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	4,136.37
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	5,403,461.08	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	11,285,302.60	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	271,602,710.66	-
Non-Accountable Inventory	1 04 04 030 - 00	78,394,352.32	-
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	957,160.04	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,406,631.89	-
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	17,693,433.83	-
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	2,661,382,924.07	-
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	329,000.00	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	67,500.00	-
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	1,233,115.82	-
Prepaid Subscription	1 99 02 100 - 00	6,417,810.00	-
Guaranty Deposits	1 99 03 020 - 00	2,231,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	236,103,234.50	-
Accounts Payable	2 01 01 010 - 00	-	120,681,555.16
Tax Refunds Payable	2 01 03 010 - 00	-	1,150,786,989.88
Due to BIR	2 02 01 010 - 00	-	24,084,060.51
Due to GSIS	2 02 01 020 - 00	-	71,202,473.83
Due to Pag-IBIG	2 02 01 030 - 00	-	4,904,061.34
Due to PhilHealth	2 02 01 040 - 00	-	6,207,273.89
Due to GOCCs	2 02 01 060 - 00	-	5,774,093.46
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	164,344,296.64
Other Payables	2 99 99 990 - 00	-	(2,999,849.30)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,116,574,531.00
Other Business Income	4 02 02 990 - 00	-	1,145,700.00
Subsidy from National Government	4 03 01 010 - 00	-	222,667,007.98
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	96,676,304.24	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	343,668.81	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	6,804,000.00	-
Representation Allowance (RA)	5 01 02 020 - 00	773,545.46	-
Transportation Allowance (TA)	5 01 02 030 - 01	650,545.45	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	1,890,574.99	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	57,800.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	229,446.86	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	57,300.00	-
Traveling Expenses-Local	5 02 01 010 - 00	1,594.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	676,247.59	-
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	886,390.22	-
Electricity Expenses	5 02 04 020 - 00	25,368.37	-
Postage and Courier Services	5 02 05 010 - 00	19,663.00	-
Telephone Expenses-Mobile	5 02 05 020 - 01	114,100.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	111,626.62	-
Internet Subscription Expenses	5 02 05 030 - 00	494,000.23	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	228,300.00	-
Other Professional Services	5 02 11 990 - 00	499,380.18	-
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	45,390.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	22,875.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	131,960.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	40,000.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	6,324.40	-
TOTAL		11,183,546,739.77	11,183,546,739.77

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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March 11, 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 January 31, 2022.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File

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TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of January 31, 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	-	31,722,441.42
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	78,856.18	-
TOTAL		8,313,151,136.61	8,313,151,136.61

Certified Correct:


MARILOU A. CABIGON
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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 January 31, 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	4,380,577,215.72	-
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
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	50,000.00	-
Advances to Contractors	1 99 02 010 - 00	1,351,333.23	-
Due to BIR	2 02 01 010 - 00	-	(482,525.34)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	4,410,016,304.46
Other Service Income	4 02 01 990 - 00	-	58,995,807.00
TOTAL		4,510,998,240.51	4,510,998,240.51

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



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March 11, 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

COA – Resident Auditor
Dept. of Budget and Management
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TRIAL BALANCE
Fund Cluster 07
Trust Fund
As of January 31, 2022

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	523,409.54	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	655,177,312.17	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	28,850,618,264.84	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,017,152,831.82	-
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	-	2,199,408.21
Due to NGAs	2 02 01 050 - 00	-	400,000.00
Trust Liabilities	2 04 01 010 - 00	-	10,089,459,763.84
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		30,523,569,897.67	30,523,569,897.67

Certified Correct:


MARIELOU A. CABIGON
Collector V/Chief Accountant