



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



April 13, 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 (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of March 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](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*



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



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

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	106,910.65	-
Petty Cash	1 01 01 020 - 00	2,015,399.85	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	403,299,701.81	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	145,686,032.83	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	200,140.79	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	200,140.79
Due from National Government Agencies	1 03 03 010 - 00	992,840,886.52	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	1,250,497,699.54	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,902,827,606.72	-
Due from Officers and Employees	1 03 99 020 - 00	5,453,772.73	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	13,135,473.81	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	270,691,158.66	-
Non-Accountable Inventory	1 04 04 030 - 00	81,880,815.29	-
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	3,484,021.89	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	1,441,545.98	-
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	18,530,579.83	-
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	-	17,317,346.72
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	1,992,029.34
Machinery	1 06 05 010 - 00	262,801,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	122,031,811.69
Office Equipment	1 06 05 020 - 00	168,229,389.86	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	65,145,352.68
Information and Communication Technology Equipment	1 06 05 030 - 00	1,278,041,504.02	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	631,567,158.01
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,378,886.64
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	-	8,954,314.60
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	23,177.59
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	-	432,463,622.68
Motor Vehicles	1 06 06 010 - 00	122,749,390.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	37,266,371.53
Furniture and Fixtures	1 06 07 010 - 00	115,525,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	27,463,543.41
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	-
Advances for Operating Expenses	1 99 01 010 - 00	400,000.00	-



PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Special Disbursing Officer	1 99 01 030 - 00	19,158,326.92	-
Advances to Officers and Employees	1 99 01 040 - 00	404,362.16	-
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	1,885,602.03	-
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
Due to Officers and Employees	2 01 01 020 - 00	-	269,063.20
Tax Refunds Payable	2 01 03 010 - 00	-	1,387,184,212.53
Due to BIR	2 02 01 010 - 00	-	36,069,138.68
Due to GSIS	2 02 01 020 - 00	-	81,691,880.88
Due to Pag-IBIG	2 02 01 030 - 00	-	7,158,437.91
Due to PhilHealth	2 02 01 040 - 00	-	7,065,876.78
Due to GOCCs	2 02 01 060 - 00	-	9,254,839.05
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	164,479,250.30
Other Payables	2 99 99 990 - 00	-	(2,499,700.55)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,820,242,865.31
Other Business Income	4 02 02 990 - 00	-	2,299,270.00
Subsidy from National Government	4 03 01 010 - 00	-	636,883,797.99
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	291,509,663.66	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,160,264.19	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	20,486,909.06	-
Representation Allowance (RA)	5 01 02 020 - 00	2,630,295.46	-
Transportation Allowance (TA)	5 01 02 030 - 01	2,256,295.45	-
Other Bonuses and Allowances-Anniversary Bonus	5 01 02 990 - 38	3,576,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	11,659,614.64	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	301,700.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	1,144,270.43	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	347,400.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	37,839,284.07	-
Traveling Expenses-Local	5 02 01 010 - 00	585,727.11	-
Training Expenses	5 02 02 010 - 00	467,750.49	-
Office Supplies Expenses	5 02 03 010 - 00	212,590.00	-
Accountable Forms Expenses	5 02 03 020 - 00	911,552.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	4,606,872.03	-
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	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	39,000.00	-
Semi-Expendable Machinery and Equipment Expenses-Military, Police and Security	5 02 03 210 - 09	38,400.00	-
Water Expenses	5 02 04 010 - 00	2,666,780.48	-
Electricity Expenses	5 02 04 020 - 00	6,830,164.42	-
Postage and Courier Services	5 02 05 010 - 00	103,937.87	-
Telephone Expenses-Mobile	5 02 05 020 - 01	436,200.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	273,568.75	-
Internet Subscription Expenses	5 02 05 030 - 00	1,140,087.47	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	720.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	755,845.00	-
Other Professional Services	5 02 11 990 - 00	14,566,295.67	-
Janitorial Services	5 02 12 020 - 00	6,910,780.82	-
Other General Services	5 02 12 990 - 00	2,916,476.98	-
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	130,797.42	-
Taxes, Duties and Licenses	5 02 15 010 - 01	35,226.60	-
Fidelity Bond Premiums	5 02 15 020 - 00	101,250.00	-
Representation Expenses	5 02 99 030 - 00	81,073.08	-
Transportation and Delivery Expenses	5 02 99 040 - 00	330,960.00	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	398,575.60	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	756,297.27	-
Subscription Expenses	5 02 99 070 - 00	6,555,281.72	-
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	722,758.82	-
Depreciation-Buildings	5 05 01 040 - 01	833,848.17	-
Depreciation-Other Structures	5 05 01 040 - 99	40,833.66	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	6,150,752.61	-
Depreciation-Office Equipment	5 05 01 050 - 02	1,491,918.05	-
Depreciation-ICT Equipment	5 05 01 050 - 03	25,798,357.39	-
Depreciation-Communication Equipment	5 05 01 050 - 07	4,798.26	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	876,439.95	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	2,339.37	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	63,199,703.34	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	2,662,296.09	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	375,915.44	-
<b>TOTAL</b>		11,684,827,564.84	11,684,827,564.84

Certified Correct:

  
**MARILOU A. CABIGON**  
 Collector V/Chief Accountant



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



April 13, 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 March 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](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*





# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of March 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	-	31,880,153.78
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	236,568.54	-
<b>TOTAL</b>		<b>8,313,308,848.97</b>	<b>8,313,308,848.97</b>

Certified Correct:

  
MARILOU A. CABIGON  
Collector V/Chief Accountant



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



April 13, 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 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of March 31, 2022.**

Thank you.

Very truly yours,

  
**MARLOU 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](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*



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



## TRIAL BALANCE Fund Cluster 03 Special Account-Locally Funded As of March 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	4,175,960,135.67	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	9,142,419.60	-
Office Supplies Inventory	1 04 04 010 - 00	11,981,200.00	-
Machinery	1 06 05 010 - 00	269,851,110.00	-
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 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	6,763,873.27	-
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Advances to Contractors	1 99 02 010 - 00	336,752.24	-
Due to BIR	2 02 01 010 - 00	-	14,767,299.05
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	14,770,978.83
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	4,409,915,720.11
Other Service Income	4 02 01 990 - 00	-	113,501,206.00
Subsidy from National Government	4 03 01 010 - 00	-	297,241.13
Other Professional Services	5 02 11 990 - 00	1,808,336.77	-
<b>TOTAL</b>		<b>4,595,721,099.51</b>	<b>4,595,721,099.51</b>

Certified Correct:

  
**MARIELOU A. CABIGON**  
 Collector V/Chief Accountant





# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



April 13, 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 07-Trust Fund, Regular Agency (RA) Books as of March 31, 2022.**

Thank you.

Very truly yours,

  
**MARILOUA. 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](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*



# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
As of March 31, 2022

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	5,789,404.65	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	3,176,976,481.38	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	17,896,667,242.29	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	9,530,964,861.77	-
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	-	1,133,620.65
Due to NGAs	2 02 01 050 - 00	-	400,000.00
Trust Liabilities	2 04 01 010 - 00	-	10,177,451,723.12
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
<b>TOTAL</b>		<b>30,610,496,069.39</b>	<b>30,610,496,069.39</b>

Certified Correct:

  
**MARILOU A. CABIGON**  
Collector V/Chief Accountant