



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



March 12, 2021

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, 2021.**

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

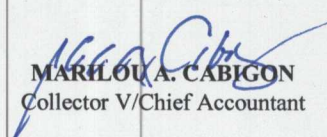


TRIAL BALANCE Fund Cluster 01 Regular Agency Fund As of January 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	97,550.65	-
Petty Cash	1 01 01 020 - 00	1,318,482.04	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	242,462,709.34	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	25,119,782.36	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	10,739,896.30	-
Due from National Government Agencies	1 03 03 010 - 00	1,720,264,119.99	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,347,314,955.04	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 05 010 - 00	1,900,695,325.72	-
Due from Officers and Employees	1 03 05 020 - 00	5,456,861.19	-
Other Receivables	1 03 05 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	13,711,185.83	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	320,080,597.04	-
Non-Accountable Inventory	1 04 04 030 - 00	47,371,457.54	-
Drugs and Medicines Inventory	1 04 04 060 - 00	3,184,961.27	-
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	3,432,696.19	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	2,090,322.27	-
Semi-Expendable Communications Equipment	1 04 05 070 - 00	21,320.00	-
Semi-Expandable Disaster Response and Rescue Equipment	1 04 05 080 - 00	1,170,150.01	-
Semi-Expandable Other Machinery and Equipment	1 04 05 190 - 00	98,800.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	24,231,336.71	-
Semi-Expandable 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	-	13,148,105.87
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	1,787,861.04
Machinery	1 06 05 010 - 00	253,004,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	88,156,111.36
Office Equipment	1 06 05 020 - 00	166,602,544.31	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	56,514,920.69
Information and Communication Technology Equipment	1 06 05 030 - 00	1,191,954,388.24	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	338,116,673.81
Communication Equipment	1 06 05 070 - 00	7,080,232.95	-
Accumulated Depreciation - Communication Equipment	1 06 05 071 - 00	-	1,354,895.34
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	-	5,744,294.86
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	11,480.74
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	1,915,865,388.53	-
Accumulated Depreciation - Other Machinery and Equipment	1 06 05 991 - 00	-	170,754,482.45
Motor Vehicles	1 06 06 010 - 00	123,711,390.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	17,250,548.04
Furniture and Fixtures	1 06 07 010 - 00	114,433,251.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	25,094,410.34
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	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	-	34,378,675.00
Development in Progress - Computer Software	1 08 99 020 - 00	116,811,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	235,577.79	-
Advances to Contractors	1 99 02 010 - 00	380,417.72	-
Prepaid Insurance	1 99 02 050 - 00	1,307,408.29	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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	-	134,416,756.93
Due to Officers and Employees	2 01 01 020 - 00	-	541,183,126.67
Tax Refunds Payable	2 01 03 010 - 00	-	750,100,744.31
Due to BIR	2 02 01 010 - 00	-	37,897,748.98
Due to GSIS	2 02 01 020 - 00	-	74,825,408.94
Due to Pag-IBIG	2 02 01 030 - 00	-	2,409,026.62
Due to PhilHealth	2 02 01 040 - 00	-	5,136,133.41
Due to NGAs	2 02 01 050 - 00	-	1,664,000,025.30
Due to GOCCs	2 02 01 060 - 00	-	2,235,755.51
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	-	159,465,835.38
Other Deferred Credits	2 05 01 990 - 00	-	35,956,926.36
Other Payables	2 99 99 990 - 00	-	(3,268,662.58)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,306,935,628.27
Subsidy from National Government	4 03 01 010 - 00	-	218,390,426.52
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	91,306,142.96	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	311,095.20	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	6,573,454.41	-
Representation Allowance (RA)	5 01 02 020 - 00	778,500.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	666,000.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	6,000.00	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	523,500.00	-
Other Bonuses and Allowances-Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 - 11	80,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	148,656.36	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	110,864.04	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	347,552.59	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	22,000.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	5,389,444.19	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	69,722.67	-
Traveling Expenses-Local	5 02 01 010 - 00	107,851.29	-
Training Expenses	5 02 02 010 - 00	100,000.00	-
Office Supplies Expenses	5 02 03 010 - 00	1,402,723.71	-
Drugs and Medicines Expenses	5 02 03 070 - 00	13,562.22	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	22,881.93	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	6,629.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	318,597.50	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	1,006,165.78	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	729,070.00	-
Water Expenses	5 02 04 010 - 00	100,656.93	-
Electricity Expenses	5 02 04 020 - 00	3,149,804.04	-
Postage and Courier Services	5 02 05 010 - 00	263,454.40	-
Telephone Expenses-Mobile	5 02 05 020 - 01	223,400.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	434,876.66	-
Internet Subscription Expenses	5 02 05 030 - 00	57,105.65	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	4,900.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	322,876.00	-
Other Professional Services	5 02 11 990 - 00	5,664,305.46	-
Environment /Sanitary Services	5 02 12 010 - 00	149,719.50	-
Janitorial Services	5 02 12 020 - 00	3,608,018.02	-
Other General Services	5 02 12 990 - 00	23,569.28	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	1,485,601.79	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	26,800.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	171,549.51	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	50,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	7,958.12	-
Fidelity Bond Premiums	5 02 15 020 - 00	162,025.00	-
Representation Expenses	5 02 99 030 - 00	2,585.00	-
Transportation and Delivery Expenses	5 02 99 040 - 00	96,329.50	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	206,315.82	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	23,500.00	-
Subscription Expenses	5 02 99 070 - 00	1,788.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	116,969.21	-
TOTAL		12,065,901,937.64	12,065,901,937.64

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



March 12, 2021

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, 2021.

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 02 Foreign-Assisted Project Fund As of January 31, 2021

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	-	30,697,311.08
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	-	521,159,942.06
TOTAL		8,313,072,280.43	8,313,072,280.43

Certified Correct:


MARILOUA CABIGON
 Collector V/Chief Accountant



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



March 12, 2021

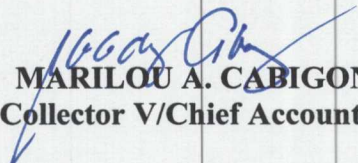
The Resident Auditor
Bureau of Customs
Port Area, Manila

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 January 31, 2021.**

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

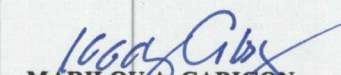
Professionalism Integrity Accountability



TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of January 31, 2021

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	3,801,334,937.55	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	16,136,784.08	-
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
Computer Software	1 08 01 020 - 00	12,863,215.92	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	255,000.00	-
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	-	3,878,708,956.75
TOTAL		3,925,490,826.61	3,925,490,826.61

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



March 12, 2021

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 January 31, 2021.**

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 07
Trust Fund
As of January 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	2,847,161.47	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,066,373,476.23	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	4,444,023,113.64	-
Advances for Operating Expenses	1 99 01 010 - 00	1,886,912.96	-
Awards and Rewards Payable	2 01 01 080 - 00	-	857,755,814.68
Due to BIR	2 02 01 010 - 00	-	47,946,865.65
Trust Liabilities	2 04 01 010 - 00	-	4,509,663,909.53
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	489,717.41
Other Payables	2 99 99 990 - 00	-	3,696,374.24
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	95,577,982.79
TOTAL		5,515,130,664.30	5,515,130,664.30

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant