



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



August 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 (3) pages Trial Balance, Fund Cluster 01-Regular Agency Fund, Regular Agency (RA) Books as of July 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

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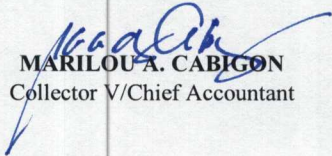
TRIAL BALANCE
Fund Cluster 01
Regular Agency Fund
As of July 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	1,025,055.55	-
Petty Cash	1 01 01 020 - 00	2,111,036.39	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	298,934,168.11	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	57,148,882.17	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	37,447,472.76	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	9,083,728.58	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	9,083,728.58
Due from National Government Agencies	1 03 03 010 - 00	1,115,823,307.99	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	2,339,426,507.03	-
Due from Central Office	1 03 04 010 - 00	163,842,313.92	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,904,545,506.72	-
Due from Officers and Employees	1 03 99 020 - 00	5,408,751.29	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	15,913,941.13	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	305,423,582.28	-
Non-Accountable Inventory	1 04 04 030 - 00	49,994,438.65	-
Drugs and Medicines Inventory	1 04 04 060 - 00	52,546.10	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	485,120.26	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	2,689,753.52	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,739,081.19	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	1,989,520.27	-
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 Equipment	1 04 05 990 - 00	98,800.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	24,530,876.71	-
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	-	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	168,429,542.76	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	56,514,920.69
Information and Communication Technology Equipment	1 06 05 030 - 00	1,194,311,985.40	-
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	2,995,172.44	-
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	17,735,983.62	-
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 Equipment	1 06 05 990 - 00	2,065,734,240.53	-
Accumulated Depreciation-Other 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	115,525,051.22	-
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 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	-	34,378,675.00
Development in Progress - Computer Software	1 08 98 020 - 00	150,055,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	479,000.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances to Special Disbursing Officer	1 99 01 030 - 00	17,635,000.00	-
Advances to Contractors	1 99 02 010 - 00	305,970.58	-
Prepaid Rent	1 99 02 020 - 00	314,400.00	-
Prepaid Insurance	1 99 02 050 - 00	1,194,269.29	-
Prepaid Subscription	1 99 02 100 - 00	47,188.97	-
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	-	132,314,947.91
Due to Officers and Employees	2 01 01 020 - 00	-	541,181,876.22
Tax Refunds Payable	2 01 03 010 - 00	-	1,335,042,308.44
Due to BIR	2 02 01 010 - 00	-	52,645,512.95
Due to GSIS	2 02 01 020 - 00	-	88,087,951.85
Due to Pag-IBIG	2 02 01 030 - 00	-	5,621,758.60
Due to PhilHealth	2 02 01 040 - 00	-	6,442,320.16
Due to GOCCs	2 02 01 060 - 00	-	5,316,163.23
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	-	158,364,369.34
Other Payables	2 99 99 990 - 00	-	(2,231,383.35)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,119,423,478.63
Interest Income	4 02 02 210 - 00	-	514,706.51
Other Business Income	4 02 02 990 - 00	-	12,113,580.00
Subsidy from National Government	4 03 01 010 - 00	-	1,717,783,549.48
Miscellaneous Income	4 06 99 990 - 00	-	8,527,146.00
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	688,742,974.30	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,575,760.26	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	47,566,340.78	-
Representation Allowance (RA)	5 01 02 020 - 00	6,418,579.55	-
Transportation Allowance (TA)	5 01 02 030 - 01	5,598,579.55	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	19,409,716.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	16,500.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	2,250.03	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	7,032,250.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	89,228,474.13	-
Other Bonuses and Allowances-Collective Negotiation Agreement Incentive-Civilian	5 01 02 990 - 11	80,000.00	-
Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian	5 01 02 990 - 12	15,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	56,572,999.63	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,711,147.03	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	7,170,455.80	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,764,762.36	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	60,930,791.03	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	111,243.10	-
Traveling Expenses-Local	5 02 01 010 - 00	2,433,000.21	-
Training Expenses	5 02 02 010 - 00	1,451,705.28	-
Office Supplies Expenses	5 02 03 010 - 00	14,556,403.64	-
Accountable Forms Expenses	5 02 03 020 - 00	9,945,771.66	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	3,169,310.82	-
Drugs and Medicines Expenses	5 02 03 070 - 00	46,501.68	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	44,168.88	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	10,653,990.72	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	32,400.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	462,238.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	1,295,758.88	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ	5 02 03 210 - 08	43,510.00	-
Semi-Expendable Machinery and Equipment Expenses-Military, Police and Security	5 02 03 210 - 09	22,904.37	-
Semi-Expendable Machinery and Equipment Expenses-Other Equipment	5 02 03 210 - 99	15,500.04	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	8,825,975.59	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	1,721,786.17	-
Water Expenses	5 02 04 010 - 00	7,515,212.85	-
Electricity Expenses	5 02 04 020 - 00	31,189,780.46	-
Postage and Courier Services	5 02 05 010 - 00	1,954,015.45	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,681,550.01	-
Telephone Expenses-Landline	5 02 05 020 - 02	2,379,195.94	-
Internet Subscription Expenses	5 02 05 030 - 00	12,697,403.56	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	41,444.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,358,076.21	-
Other Professional Services	5 02 11 990 - 00	73,138,571.87	-
Environment /Sanitary Services	5 02 12 010 - 00	598,456.70	-
Janitorial Services	5 02 12 020 - 00	22,616,309.21	-
Security Services	5 02 12 030 - 00	343,246.50	-
Other General Services	5 02 12 990 - 00	5,383,348.70	-
Other General Services-Others	5 02 12 990 - 99	387,922.71	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	24,843,730.18	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	29,279.25	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	829,615.75	-
Repairs and Maintenance-ICT Equipment	5 02 13 050 - 03	40,326.00	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	90,800.00	-
Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment	5 02 13 050 - 99	217,270.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	1,330,273.97	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	195,637.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	88,074.32	-
Fidelity Bond Premiums	5 02 15 020 - 00	1,062,993.75	-
Insurance Expenses	5 02 15 030 - 00	958,526.33	-
Printing and Publication Expenses	5 02 99 020 - 00	1,543,112.85	-
Representation Expenses	5 02 99 030 - 00	283,234.34	-
Transportation and Delivery Expenses	5 02 99 040 - 00	499,996.30	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	12,197,431.14	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	57,657.31	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	2,215,681.55	-
Subscription Expenses	5 02 99 070 - 00	46,944,423.74	-
Bank Transaction Fee	5 02 99 220 - 00	6,016.84	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	349,936,303.68	-
Bank Charges	5 03 01 040 - 00	92,375.00	-
TOTAL		13,326,449,071.57	13,326,449,071.57

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



BUREAU OF CUSTOMS

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August 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 July 31, 2021.**

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 July 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 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	-	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 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	-	521,159,942.06
TOTAL		8,313,072,280.43	8,313,072,280.43

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



BUREAU OF CUSTOMS

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August 12, 2021

The Resident Auditor
Bureau of Customs
Port Area, Manila

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Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/Chief Accountant

COA – Resident Auditor
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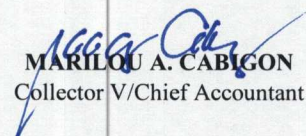
Professionalism Integrity Accountability



TRIAL BALANCE Fund Cluster 03 Special Account-Locally Funded As of July 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	4,047,672,438.53	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	26,689,473.67	-
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 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	12,863,215.92	-
Accounts Payable	2 01 01 010 - 00	-	88,280.47
Due to BIR	2 02 01 010 - 00	-	0.13
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,879,480,242.90
Other Service Income	4 02 01 990 - 00	-	273,860,691.00
Subsidy from National Government	4 03 01 010 - 00	-	15,253.37
Office Supplies Expenses	5 02 03 010 - 00	50,500.00	-
Other Professional Services	5 02 11 990 - 00	1,012,268.50	-
TOTAL		4,195,913,122.26	4,195,913,122.26

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



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August 12, 2021

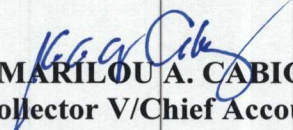
The Resident Auditor
Bureau of Customs
Port Area, Manila

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 July 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	75,411,149.97	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,231,453,563.75	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	17,930,190,343.39	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	5,098,708,541.89	-
Advances for Operating Expenses	1 99 01 010 - 00	1,325,860.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	857,755,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	14,568,687.00
Due to BIR	2 02 01 010 - 00	-	49,525,893.18
Trust Liabilities	2 04 01 010 - 00	-	8,656,282,381.10
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	489,717.41
Other Payables	2 99 99 990 - 00	-	3,912,647.44
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	14,754,554,318.49
TOTAL		24,337,089,459.30	24,337,089,459.30

Certified Correct:


MARILOLA A. CABIGON
Collector V/Chief Accountant