



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



July 10, 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 June 30, 2021.**

Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
Collector VI/ 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

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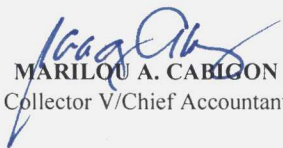
**TRIAL BALANCE**  
Fund Cluster 01  
Regular Agency Fund  
As of June 30, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	225,855.65	-
Petty Cash	1 01 01 020 - 00	1,909,282.04	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	295,180,321.68	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	49,301,536.77	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	173,814,696.65	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	8,943,350.40	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	8,943,350.40
Due from National Government Agencies	1 03 03 010 - 00	1,110,386,007.99	-
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	1,900,471,025.72	-
Due from Officers and Employees	1 03 99 020 - 00	5,417,461.19	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	14,940,291.13	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	312,785,157.18	-
Non-Accountable Inventory	1 04 04 030 - 00	50,440,793.47	-
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	71,416.32	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	3,754,676.19	-
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-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	24,643,836.71	-
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	168,163,445.31	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	56,514,920.69
Information and Communication Technology Equipment	1 06 05 030 - 00	1,194,311,985.40	-
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	2,870,672.44	-
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	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	2,065,684,288.53	-
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	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Advances for Operating Expenses	1 99 01 010 - 00	529,343.34	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	17,375,000.00	-
Advances to Contractors	1 99 02 010 - 00	419,831.10	-
Prepaid Rent	1 99 02 020 - 00	314,400.00	-
Prepaid Insurance	1 99 02 050 - 00	1,160,025.63	-
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	-	1,399,534,021.04
Due to BIR	2 02 01 010 - 00	-	66,828,522.67
Due to GSIS	2 02 01 020 - 00	-	90,082,235.63
Due to Pag-IBIG	2 02 01 030 - 00	-	5,895,064.80
Due to PhilHealth	2 02 01 040 - 00	-	6,606,250.00
Due to GOCCs	2 02 01 060 - 00	-	5,783,630.53
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	-	158,193,161.12
Other Payables	2 99 99 990 - 00	-	(1,059,165.50)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,058,002,817.44
Interest Income	4 02 02 210 - 00	-	514,706.51
Other Business Income	4 02 02 990 - 00	-	4,475,085.00
Subsidy from National Government	4 03 01 010 - 00	-	1,675,912,843.31
Miscellaneous Income	4 06 99 990 - 00	-	8,527,146.00
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	603,476,608.66	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	2,184,502.65	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	41,706,977.61	-
Representation Allowance (RA)	5 01 02 020 - 00	5,695,079.55	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,976,079.55	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	19,121,716.00	-
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	86,173,736.13	-
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	10,000.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	45,554,431.08	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	1,362,247.03	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	5,857,049.00	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	1,410,562.36	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	59,538,350.88	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	89,068.58	-
Traveling Expenses-Local	5 02 01 010 - 00	2,189,711.81	-
Training Expenses	5 02 02 010 - 00	890,199.40	-
Office Supplies Expenses	5 02 03 010 - 00	11,671,526.78	-
Accountable Forms Expenses	5 02 03 020 - 00	5,931,046.43	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	2,722,956.00	-
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	8,724,716.74	-
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	345,184.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	1,151,704.61	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ	5 02 03 210 - 08	21,510.00	-
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	8,068,447.29	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	1,451,509.16	-
Water Expenses	5 02 04 010 - 00	6,415,104.95	-
Electricity Expenses	5 02 04 020 - 00	24,967,287.98	-
Postage and Courier Services	5 02 05 010 - 00	1,465,359.57	-
Telephone Expenses-Mobile	5 02 05 020 - 01	1,334,631.82	-
Telephone Expenses-Landline	5 02 05 020 - 02	1,971,500.02	-
Internet Subscription Expenses	5 02 05 030 - 00	12,561,805.51	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	35,844.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	2,350,219.66	-
Other Professional Services	5 02 11 990 - 00	61,510,928.89	-
Environment /Sanitary Services	5 02 12 010 - 00	491,956.70	-
Janitorial Services	5 02 12 020 - 00	21,795,366.43	-
Security Services	5 02 12 030 - 00	260,782.55	-
Other General Services	5 02 12 990 - 00	5,282,681.98	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Other General Services-Others	5 02 12 990 - 99	387,922.71	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	20,852,160.32	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	27,855.25	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	683,055.75	-
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	36,400.00	-
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	1,122,244.75	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	195,637.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	68,899.02	-
Fidelity Bond Premiums	5 02 15 020 - 00	864,982.50	-
Insurance Expenses	5 02 15 030 - 00	958,526.33	-
Printing and Publication Expenses	5 02 99 020 - 00	1,484,912.85	-
Representation Expenses	5 02 99 030 - 00	223,618.74	-
Transportation and Delivery Expenses	5 02 99 040 - 00	483,691.30	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	11,889,129.26	-
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	46,787,245.74	-
Bank Transaction Fee	5 02 99 220 - 00	4,800.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	349,515,171.43	-
Bank Charges	5 03 01 040 - 00	92,375.00	-
<b>TOTAL</b>		<b>13,297,953,550.10</b>	<b>13,297,953,550.10</b>

Certified Correct:

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



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



July 10, 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 June 30, 2021.**

Thank you.

Very truly yours,

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

COA – Resident Auditor  
Dept. of Budget and Management  
File

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# BUREAU OF CUSTOMS

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**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of June 30, 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
<b>TOTAL</b>		<b>8,313,072,280.43</b>	<b>8,313,072,280.43</b>

Certified Correct:

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



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



July 10, 2021

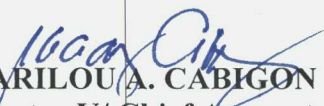
**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

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Thank you.

Very truly yours,

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

COA – Resident Auditor  
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# BUREAU OF CUSTOMS


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## TRIAL BALANCE Fund Cluster 03 Special Account-Locally Funded As of June 30, 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	3,993,318,765.20	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	24,585,511.33	-
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	-	8,039.67
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,879,480,242.90
Other Service Income	4 02 01 990 - 00	-	216,915,529.00
Office Supplies Expenses	5 02 03 010 - 00	38,500.00	-
Other Professional Services	5 02 11 990 - 00	529,528.34	-
<b>TOTAL</b>		<b>4,138,960,746.43</b>	<b>4,138,960,746.43</b>

Certified Correct:

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





# BUREAU OF CUSTOMS

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July 10, 2021


**The Resident Auditor**  
Bureau of Customs  
Port Area, Manila

Madam:

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Thank you.

Very truly yours,

  
**MARILOUA. CABIGON**  
Collector V/Chief Accountant

COA – Resident Auditor  
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# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



## TRIAL BALANCE

Fund Cluster 07

Trust Fund

As of June 30, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	85,578,041.11	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,185,091,498.43	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	17,859,687,773.10	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	6,596,315,893.05	-
Advances for Operating Expenses	1 99 01 010 - 00	1,275,516.96	-
Awards and Rewards Payable	2 01 01 080 - 00	-	857,755,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	332,582,693.85
Due to BIR	2 02 01 010 - 00	-	47,790,618.15
Trust Liabilities	2 04 01 010 - 00	-	8,577,238,054.21
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	-	15,908,179,176.91
<b>TOTAL</b>		<b>25,727,948,722.65</b>	<b>25,727,948,722.65</b>

Certified Correct:

  
MARILOU A. CABIGON  
Collector V/Chief Accountant