



BUREAU OF CUSTOMS

Professionalism Integrity Accountability



April 29, 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 March 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 March 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	89,420.65	-
Petty Cash	1 01 01 020 - 00	1,568,482.04	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	264,198,536.06	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	40,908,112.20	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	749,392.02	-
Due from National Government Agencies	1 03 03 010 - 00	1,712,452,659.56	-
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 05 010 - 00	1,900,695,325.72	-
Due from Officers and Employees	1 03 05 020 - 00	5,440,661.19	-
Other Receivables	1 03 05 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	16,003,306.83	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	311,578,576.87	-
Non-Accountable Inventory	1 04 04 030 - 00	51,829,434.12	-
Drugs and Medicines Inventory	1 04 04 060 - 00	81,298.48	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	518,447.22	-
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-Expendable 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-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	167,167,125.31	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	56,514,920.69
Information and Communication Technology Equipment	1 06 05 030 - 00	1,193,625,817.10	-
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 Machinery and Equipment	1 06 05 990 - 00	1,915,906,288.53	-
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	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 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	455,577.79	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	18,476,727.70	-
Advances to Contractors	1 99 02 010 - 00	223,711.25	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Prepaid Rent	1 99 02 020 - 00	60,000.00	-
Prepaid Insurance	1 99 02 050 - 00	1,485,819.44	-
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	-	1,503,610,100.63
Due to BIR	2 02 01 010 - 00	-	50,748,103.44
Due to GSIS	2 02 01 020 - 00	-	80,719,454.67
Due to Pag-IBIG	2 02 01 030 - 00	-	3,850,713.40
Due to PhilHealth	2 02 01 040 - 00	-	5,927,803.12
Due to GOCCs	2 02 01 060 - 00	-	3,964,964.72
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	-	142,609,958.54
Other Payables	2 99 99 990 - 00	-	(1,708,330.61)
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	8,202,443,903.48
Interest Income	4 02 02 210 - 00	-	514,706.51
Subsidy from National Government	4 03 01 010 - 00	-	652,032,471.90
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	301,690,574.23	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,161,735.31	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	20,737,537.73	-
Representation Allowance (RA)	5 01 02 020 - 00	2,633,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	2,277,000.00	-
Clothing/Uniform Allowance-Civilian	5 01 02 040 - 01	18,523,756.00	-
Subsistence Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 050 - 03	8,100.00	-
Laundry Allowance-Magna Carta Benefits for Public Health Workers under RA7305	5 01 02 060 - 04	1,104.55	-
Hazard Duty Pay-Civilian	5 01 02 110 - 02	7,032,250.00	-
Bonus-Civilian	5 01 02 140 - 01	191,175.20	-
Cash Gift-Civilian	5 01 02 150 - 01	13,500.00	-
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	-
Other Bonuses and Allowances-MidYear Bonus	5 01 02 990 - 36	143,176.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	16,434,802.22	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	604,664.04	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,310,636.28	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	584,800.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	23,137,501.09	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	86,652.67	-
Traveling Expenses-Local	5 02 01 010 - 00	833,226.03	-
Training Expenses	5 02 02 010 - 00	668,254.40	-
Office Supplies Expenses	5 02 03 010 - 00	4,337,655.81	-
Accountable Forms Expenses	5 02 03 020 - 00	1,995,700.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	1,334,315.35	-
Drugs and Medicines Expenses	5 02 03 070 - 00	17,749.30	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	10,841.92	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	3,153,865.81	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	55,829.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	514,642.51	-
Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ	5 02 03 210 - 08	6,510.00	-
Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures	5 02 03 220 - 01	2,026,944.98	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	891,728.74	-
Water Expenses	5 02 04 010 - 00	3,110,267.86	-
Electricity Expenses	5 02 04 020 - 00	12,548,655.05	-
Postage and Courier Services	5 02 05 010 - 00	583,214.39	-
Telephone Expenses-Mobile	5 02 05 020 - 01	816,031.82	-
Telephone Expenses-Landline	5 02 05 020 - 02	930,017.97	-
Internet Subscription Expenses	5 02 05 030 - 00	3,127,611.51	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	15,700.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,039,099.81	-
Other Professional Services	5 02 11 990 - 00	24,303,126.35	-
Environment /Sanitary Services	5 02 12 010 - 00	305,726.70	-
Janitorial Services	5 02 12 020 - 00	9,352,986.24	-
Security Services	5 02 12 030 - 00	111,003.33	-
Other General Services	5 02 12 990 - 00	44,013.76	-
Other General Services-Others	5 02 12 990 - 99	367,922.71	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	5,834,016.45	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	533,707.50	-
Repairs and Maintenance-Disaster Response and Rescue Equipment	5 02 13 050 - 09	36,400.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	561,509.69	-
Repairs and Maintenance-Furniture and Fixtures	5 02 13 070 - 01	155,000.00	-
Taxes, Duties and Licenses	5 02 15 010 - 01	49,953.72	-
Fidelity Bond Premiums	5 02 15 020 - 00	263,466.25	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Printing and Publication Expenses	5 02 99 020 - 00	751,049.65	-
Representation Expenses	5 02 99 030 - 00	118,668.14	-
Transportation and Delivery Expenses	5 02 99 040 - 00	171,716.80	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	529,322.30	-
Rent/Lease Expenses-Rents-Motor Vehicles	5 02 99 050 - 03	57,657.31	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	354,575.60	-
Subscription Expenses	5 02 99 070 - 00	1,906,833.79	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	760,267.30	-
Bank Charges	5 03 01 040 - 00	86,975.00	-
TOTAL		12,454,427,730.95	12,454,427,730.95

Certified Correct:


MARILOU A. CABIGON
 Collector V/Chief Accountant



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April 29, 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 **March 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
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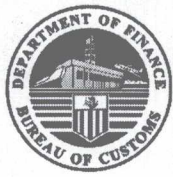


TRIAL BALANCE
Fund Cluster 02
Foreign-Assisted Project Fund
As of March 31, 2021

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:


MARILOP A. CABISON
Collector V/Chief Accountant



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April 29, 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

COA – Resident Auditor
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File

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TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of March 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	3,435,975,199.20	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	470,000,000.00	-
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	-
Accounts Payable	2 01 01 010 - 00	-	88,280.47
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	3,879,480,242.90
Other Service Income	4 02 01 990 - 00	-	104,426,463.00
TOTAL		4,026,463,640.76	4,026,463,640.76

Certified Correct:


MARILOUA CABIGON
Collector V/Chief Accountant



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April 29, 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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TRIAL BALANCE
Fund Cluster 07
Trust Fund
As of March 31, 2021

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,878,106.88	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,173,645,083.47	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	14,349,445,698.21	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	6,896,252,223.20	-
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
Tax Refunds Payable	2 01 03 010 - 00	-	250,840,260.02
Due to BIR	2 02 01 010 - 00	-	47,928,021.86
Trust Liabilities	2 04 01 010 - 00	-	4,704,710,741.75
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	489,717.41
Other Payables	2 99 99 990 - 00	-	3,725,483.23
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	16,560,657,985.77
TOTAL		22,426,108,024.72	22,426,108,024.72

Certified Correct:


MARILOU A. CABIGON
Collector V/Chief Accountant