



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



December 12, 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 November 30, 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 November 30, 2022

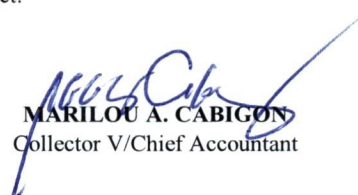
| PARTICULARS   | ACCOUNT CODE     | DEBIT            | CREDIT         |
|---|------------------|------------------|----------------|
| Cash - Collecting Officers  | 1 01 01 010 - 00 | 106,966.65       | -              |
| Petty Cash  | 1 01 01 020 - 00 | 1,529,864.33     | -              |
| Cash in Bank - Local Currency, Current Account                                | 1 01 02 020 - 00 | 407,393,677.48   | -              |
| Cash - Treasury/Agency Deposit, Regular                                       | 1 01 04 010 - 00 | 410,062,670.20   | -              |
| Cash - Modified Disbursement System (MDS), Regular                            | 1 01 04 040 - 00 | 245,943,225.56   | -              |
| Cash - Constructive Income and Other Remittances                              | 1 01 04 080 - 00 | 920,016.90       | -              |
| Cash - Constructive Disbursements   | 1 01 04 090 - 00 | -                | 920,016.90     |
| Due from National Government Agencies   | 1 03 03 010 - 00 | 967,040,420.13   | -              |
| Due from Government-Owned and/or Controlled Corporations                      | 1 03 03 020 - 00 | 670,743,290.64   | -              |
| Receivables - Disallowances/Charges   | 1 03 99 010 - 00 | 1,902,840,562.40 | -              |
| Due from Officers and Employees   | 1 03 99 020 - 00 | 5,728,938.27     | -              |
| Other Receivables   | 1 03 99 990 - 00 | 22,348,275.63    | -              |
| Office Supplies Inventory   | 1 04 04 010 - 00 | 34,974,285.36    | -              |
| Accountable Forms, Plates and Stickers Inventory                              | 1 04 04 020 - 00 | 267,952,547.51   | -              |
| Non-Accountable Inventory   | 1 04 04 030 - 00 | 90,232,406.81    | -              |
| Drugs and Medicines Inventory   | 1 04 04 060 - 00 | 162,826.24       | -              |
| Medical, Dental and Laboratory Supplies Inventory                             | 1 04 04 070 - 00 | 1,000,894.53     | -              |
| Fuel, Oil and Lubricants Inventory  | 1 04 04 080 - 00 | 4,534,716.27     | -              |
| Other Supplies and Materials Inventory  | 1 04 04 990 - 00 | 490,069.39       | -              |
| Semi-Expendable Machinery   | 1 04 05 010 - 00 | 36,000.00        | -              |
| Semi-Expendable Office Equipment  | 1 04 05 020 - 00 | 5,095,626.33     | -              |
| Semi-Expendable Information and Communications Technology Equipment           | 1 04 05 030 - 00 | 6,209,880.78     | -              |
| Semi-Expendable Communications Equipment                                      | 1 04 05 070 - 00 | 21,320.00        | -              |
| Semi-Expendable Disaster Response and Rescue Equipment                        | 1 04 05 080 - 00 | 1,012,973.76     | -              |
| Semi-Expendable Military, Police and Security Equipment                       | 1 04 05 090 - 00 | 876,425.00       | -              |
| Semi-Expendable Other Machinery and Equipment                                 | 1 04 05 190 - 00 | 56,950.00        | -              |
| Semi-Expendable Other Equipment   | 1 04 05 990 - 00 | 98,800.00        | -              |
| Semi-Expendable Furniture and Fixtures  | 1 04 06 010 - 00 | 26,684,989.72    | -              |
| Semi-Expendable Books   | 1 04 06 020 - 00 | 196,400.00       | -              |
| Buildings   | 1 06 04 010 - 00 | 269,031,682.97   | -              |
| Accumulated Depreciation - Buildings  | 1 06 04 011 - 00 | -                | 18,985,043.06  |
| Other Structures  | 1 06 04 990 - 00 | 5,444,486.98     | -              |
| Accumulated Depreciation - Other Structures                                   | 1 06 04 991 - 00 | -                | 2,073,696.66   |
| Machinery   | 1 06 05 010 - 00 | 262,801,050.00   | -              |
| Accumulated Depreciation - Machinery  | 1 06 05 011 - 00 | -                | 134,333,316.91 |
| Office Equipment  | 1 06 05 020 - 00 | 168,201,089.86   | -              |
| Accumulated Depreciation - Office Equipment                                   | 1 06 05 021 - 00 | -                | 67,582,495.98  |
| Information and Communication Technology Equipment                            | 1 06 05 030 - 00 | 1,290,687,979.02 | -              |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 - 00 | -                | 675,543,923.03 |
| 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 | 339,668,919.68   | -              |
| Accumulated Depreciation - Military, Police and Security Equipment            | 1 06 05 101 - 00 | -                | 10,707,194.50  |
| Medical Equipment   | 1 06 05 110 - 00 | 102,225.00       | -              |
| Accumulated Depreciation - Medical Equipment                                  | 1 06 05 111 - 00 | -                | 26,265.07      |
| 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 | 2,661,899,679.07 | -              |
| Accumulated Depreciation-Other Equipment                                      | 1 06 05 991 - 00 | -                | 558,852,980.92 |
| Motor Vehicles  | 1 06 06 010 - 00 | 124,835,590.42   | -              |
| Accumulated Depreciation - Motor Vehicles                                     | 1 06 06 011 - 00 | -                | 42,590,963.71  |
| Furniture and Fixtures  | 1 06 07 010 - 00 | 115,525,051.22   | -              |
| Accumulated Depreciation - Furniture and Fixtures                             | 1 06 07 011 - 00 | -                | 27,849,128.25  |
| 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 | 76,710,961.31    | -              |
| 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 | 622,976,056.80   | -              |
| Accumulated Amortization - Computer Software                                  | 1 08 01 021 - 00 | -                | 55,005,880.00  |



| PARTICULARS   | ACCOUNT CODE     | DEBIT            | CREDIT           |
|---|------------------|------------------|------------------|
| Development in Progress - Computer Software                                       | 1 08 98 020 - 00 | 199,529,500.00   | -                |
| Advances for Operating Expenses   | 1 99 01 010 - 00 | 550,000.00       | -                |
| Advances to Special Disbursing Officer  | 1 99 01 030 - 00 | 17,494,589.70    | -                |
| Advances to Officers and Employees  | 1 99 01 040 - 00 | 849,989.06       | -                |
| Advances to Contractors   | 1 99 02 010 - 00 | 3,236,145.88     | -                |
| Prepaid Rent  | 1 99 02 020 - 00 | 939,438.94       | -                |
| Prepaid Insurance   | 1 99 02 050 - 00 | 1,127,920.12     | -                |
| Prepaid Subscription  | 1 99 02 100 - 00 | 35,775.34        | -                |
| Other Prepayments   | 1 99 02 990 - 00 | 4,999.99         | -                |
| Guaranty Deposits   | 1 99 03 020 - 00 | 2,492,764.65     | -                |
| Confiscated Property/Assets   | 1 99 99 040 - 00 | 1,062,642,202.59 | -                |
| Accounts Payable  | 2 01 01 010 - 00 | -                | 112,405,584.12   |
| Due to Officers and Employees   | 2 01 01 020 - 00 | -                | 172,401.08       |
| Tax Refunds Payable   | 2 01 03 010 - 00 | -                | 1,512,055,052.51 |
| Due to BIR  | 2 02 01 010 - 00 | -                | 55,911,444.15    |
| Due to GSIS   | 2 02 01 020 - 00 | -                | 90,040,527.40    |
| Due to Pag-IBIG   | 2 02 01 030 - 00 | -                | 6,434,161.21     |
| Due to PhilHealth   | 2 02 01 040 - 00 | -                | 7,285,725.51     |
| Due to GOCCs  | 2 02 01 060 - 00 | -                | 14,496,018.80    |
| Guaranty/Security Deposits Payable  | 2 04 01 040 - 00 | -                | 84,168,879.98    |
| Other Deferred Credits  | 2 05 01 990 - 00 | -                | 281,728.51       |
| Other Payables  | 2 99 99 990 - 00 | -                | (2,647,273.38)   |
| Accumulated Surplus/(Deficits)  | 3 01 01 010 - 00 | -                | 8,433,948,443.99 |
| Interest Income   | 4 02 02 210 - 00 | -                | 366,599.40       |
| Other Business Income   | 4 02 02 990 - 00 | -                | 22,499,705.00    |
| Subsidy from National Government  | 4 03 01 010 - 00 | -                | 2,976,961,772.06 |
| Miscellaneous Income  | 4 06 99 990 - 00 | -                | 334,380.82       |
| Salaries and Wages-Regular-Civilian   | 5 01 01 010 - 01 | 1,137,698,786.79 | -                |
| Salaries and Wages-Casual/Contractual   | 5 01 01 020 - 00 | 4,810,941.58     | -                |
| Personnel Economic Relief Allowance (PERA)-Civilian                               | 5 01 02 010 - 01 | 76,676,195.68    | -                |
| Representation Allowance (RA)   | 5 01 02 020 - 00 | 10,648,969.46    | -                |
| Transportation Allowance (TA)   | 5 01 02 030 - 01 | 9,254,420.45     | -                |
| Clothing/Uniform Allowance-Civilian   | 5 01 02 040 - 01 | 20,448,412.00    | -                |
| HP-Magna Carta Benefits for Public Health Workers under RA7305                    | 5 01 02 110 - 05 | 165,201.92       | -                |
| Bonus-Civilian  | 5 01 02 140 - 01 | 102,383,679.80   | -                |
| Cash Gift-Civilian  | 5 01 02 150 - 01 | 17,410,250.00    | -                |
| Mid-Year Bonus-Civilian   | 5 01 02 160 - 01 | 100,096,184.00   | -                |
| Other Bonuses and Allowances-Productivity Enhancement Incentive-Civilian          | 5 01 02 990 - 12 | 5,000.00         | -                |
| Other Bonuses and Allowances-Anniversary Bonus                                    | 5 01 02 990 - 38 | 8,199,000.00     | -                |
| Retirement and Life Insurance Premiums  | 5 01 03 010 - 00 | 92,884,129.47    | -                |
| Pag-IBIG Contributions-Civilian   | 5 01 03 020 - 01 | 2,900,019.18     | -                |
| PhilHealth Contributions-Civilian   | 5 01 03 030 - 01 | 13,769,116.93    | -                |
| Employees Compensation Insurance Premiums-Civilian                                | 5 01 03 040 - 01 | 2,688,566.55     | -                |
| Retirement Gratuity-Civilian  | 5 01 04 020 - 01 | 867,883.06       | -                |
| Terminal Leave Benefits-Civilian  | 5 01 04 030 - 01 | 84,271,784.02    | -                |
| Other Personnel Benefits-Others   | 5 01 04 990 - 99 | 22,601.50        | -                |
| Other Personnel Benefits-Lump-sum for Step Increments-Length of Service           | 5 01 04 990 - 10 | 39,873.58        | -                |
| Traveling Expenses-Local  | 5 02 01 010 - 00 | 15,307,319.60    | -                |
| Traveling Expenses-Foreign  | 5 02 01 020 - 00 | 9,031,237.83     | -                |
| Training Expenses   | 5 02 02 010 - 00 | 9,697,559.23     | -                |
| Office Supplies Expenses  | 5 02 03 010 - 00 | 5,790,359.67     | -                |
| Accountable Forms Expenses  | 5 02 03 020 - 00 | 3,612,722.00     | -                |
| Non-Accountable Forms Expenses  | 5 02 03 030 - 00 | 19,556,019.29    | -                |
| Drugs and Medicines Expenses  | 5 02 03 070 - 00 | 46,383.90        | -                |
| Medical, Dental and Laboratory Supplies Expenses                                  | 5 02 03 080 - 00 | 90,737.15        | -                |
| Fuel, Oil and Lubricants Expenses   | 5 02 03 090 - 00 | 30,852,619.01    | -                |
| Semi-Expendable Machinery and Equipment Expenses-Office Equipment                 | 5 02 03 210 - 02 | 262,578.56       | -                |
| Semi-Expendable Machinery and Equipment Expenses-ICT Equipment                    | 5 02 03 210 - 03 | 396,596.02       | -                |
| Semi-Expendable Machinery and Equipment Expenses-Disaster Response and Rescue Equ | 5 02 03 210 - 08 | 56,400.00        | -                |
| Semi-Expendable Machinery and Equipment Expenses-Military, Police and Security    | 5 02 03 210 - 09 | 68,450.00        | -                |
| Semi-Expendable Machinery and Equipment Expenses-Other Equipment                  | 5 02 03 210 - 99 | 44,175.00        | -                |
| Semi-Expendable Furniture, Fixtures and Book Expenses- Furniture & Fixtures       | 5 02 03 220 - 01 | 712,084.00       | -                |
| Other Supplies and Materials Expenses   | 5 02 03 990 - 00 | 2,476,045.99     | -                |
| Water Expenses  | 5 02 04 010 - 00 | 13,074,904.14    | -                |
| Electricity Expenses  | 5 02 04 020 - 00 | 54,852,626.74    | -                |
| Postage and Courier Services  | 5 02 05 010 - 00 | 1,816,479.06     | -                |
| Telephone Expenses-Mobile   | 5 02 05 020 - 01 | 3,005,986.64     | -                |
| Telephone Expenses-Landline   | 5 02 05 020 - 02 | 2,381,458.29     | -                |
| Internet Subscription Expenses  | 5 02 05 030 - 00 | 36,599,831.50    | -                |
| Cable, Satellite, Telegraph and Radio Expenses                                    | 5 02 05 040 - 00 | 56,850.00        | -                |
| Confidential Expenses   | 5 02 10 010 - 00 | 52,125,000.00    | -                |
| Extraordinary and Miscellaneous Expenses  | 5 02 10 030 - 00 | 4,483,021.76     | -                |
| Other Professional Services   | 5 02 11 990 - 00 | 107,716,009.01   | -                |

| PARTICULARS   | ACCOUNT CODE     | DEBIT                    | CREDIT                   |
|---|------------------|--------------------------|--------------------------|
| Environment /Sanitary Services  | 5 02 12 010 - 00 | 651,053.13               | -                        |
| Janitorial Services   | 5 02 12 020 - 00 | 42,460,549.33            | -                        |
| Security Services   | 5 02 12 030 - 00 | 3,915,286.50             | -                        |
| Other General Services  | 5 02 12 990 - 00 | 15,932,692.67            | -                        |
| Other General Services-Others   | 5 02 12 990 - 99 | 695,354.83               | -                        |
| Repairs and Maintenance-Buildings and Other Structures-Buildings                  | 5 02 13 040 - 01 | 9,730,249.04             | -                        |
| Repairs and Maintenance-Buildings and Other Structures-Other Structures           | 5 02 13 040 - 99 | 947,840.26               | -                        |
| Repairs and Maintenance-Machinery   | 5 02 13 050 - 01 | 2,645,301.22             | -                        |
| Repairs and Maintenance-Office Equipment  | 5 02 13 050 - 02 | 1,794,877.98             | -                        |
| Repairs and Maintenance-ICT Equipment   | 5 02 13 050 - 03 | 68,170.25                | -                        |
| Repairs and Maintenance-Disaster Response and Rescue Equipment                    | 5 02 13 050 - 09 | 134,100.00               | -                        |
| Repairs and Maintenance-Machinery and Equipment-Other Machinery and Equipment     | 5 02 13 050 - 99 | 76,053.00                | -                        |
| Repairs and Maintenance-Motor Vehicles  | 5 02 13 060 - 01 | 1,522,461.49             | -                        |
| Repairs and Maintenance-Furniture and Fixtures                                    | 5 02 13 070 - 01 | 266,524.00               | -                        |
| Taxes, Duties and Licenses  | 5 02 15 010 - 01 | 78,488.14                | -                        |
| Fidelity Bond Premiums  | 5 02 15 020 - 00 | 2,248,255.91             | -                        |
| Insurance Expenses  | 5 02 15 030 - 00 | 2,030,557.97             | -                        |
| Advertising Expenses  | 5 02 99 010 - 00 | 93,921.00                | -                        |
| Printing and Publication Expenses   | 5 02 99 020 - 00 | 3,332,796.07             | -                        |
| Representation Expenses   | 5 02 99 030 - 00 | 1,035,403.86             | -                        |
| Transportation and Delivery Expenses  | 5 02 99 040 - 00 | 1,807,910.00             | -                        |
| Rent/Lease Expenses-Rents-Buildings and Structures                                | 5 02 99 050 - 01 | 20,087,030.01            | -                        |
| Rent/Lease Expenses-Rents-Equipment   | 5 02 99 050 - 04 | 4,598,870.52             | -                        |
| Subscription Expenses   | 5 02 99 070 - 00 | 86,533,281.43            | -                        |
| Bank Transaction Fee  | 5 02 99 220 - 00 | 37,600.00                | -                        |
| Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses | 5 02 99 990 - 99 | 16,404,691.25            | -                        |
| Depreciation-Buildings  | 5 05 01 040 - 01 | 2,501,544.51             | -                        |
| Depreciation-Other Structures   | 5 05 01 040 - 99 | 122,500.98               | -                        |
| Depreciation-Machinery and Equipment-Machinery                                    | 5 05 01 050 - 01 | 18,452,257.83            | -                        |
| Depreciation-Office Equipment   | 5 05 01 050 - 02 | 3,929,061.35             | -                        |
| Depreciation-ICT Equipment  | 5 05 01 050 - 03 | 69,775,122.41            | -                        |
| 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 | 2,629,319.85             | -                        |
| Depreciation-Machinery and Equipment-Medical Equipment                            | 5 05 01 050 - 11 | 5,426.85                 | -                        |
| Depreciation-Other Machinery and Equipment  | 5 05 01 050 - 99 | 189,589,061.58           | -                        |
| Depreciation-Motor Vehicles   | 5 05 01 060 - 01 | 7,986,888.27             | -                        |
| Depreciation-Furniture and Fixtures   | 5 05 01 070 - 01 | 761,500.28               | -                        |
| <b>TOTAL</b>  |                  | <b>14,926,663,855.75</b> | <b>14,926,663,855.75</b> |

Certified Correct:

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





# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



December 12, 2022

**The Resident Auditor**

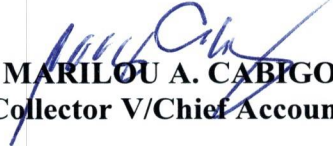
Bureau of Customs  
Port Area, Manila

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 November 30, 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)

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## TRIAL BALANCE

Fund Cluster 02

Foreign-Assisted Project Fund

As of November 30, 2022

| PARTICULARS   | ACCOUNT CODE     | DEBIT                   | CREDIT                  |
|---|------------------|-------------------------|-------------------------|
| Cash - Modified Disbursement System (MDS), Regular            | 1 01 04 040 - 00 | 127,072,000.00          | -                       |
| 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 | -                       | 32,511,003.22           |
| 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          |
| Subsidy from National Government                              | 4 03 01 010 - 00 | -                       | 127,072,000.00          |
| Depreciation-Buildings  | 5 05 01 040 - 01 | 867,417.98              | -                       |
| <b>TOTAL</b>  |                  | <b>8,441,011,698.41</b> | <b>8,441,011,698.41</b> |

Certified Correct:

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



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December 12, 2022

**The Resident Auditor**

Bureau of Customs  
Port Area, Manila

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Thank you.

Very truly yours,

  
**MARILOU A. CABIGON**  
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## TRIAL BALANCE

Fund Cluster 02

Foreign-Assisted Project Fund(Philippines Customs Modernization Project)

As of November 30, 2022

| PARTICULARS                             | ACCOUNT CODE     | DEBIT           | CREDIT          |
|---|------------------|-----------------|-----------------|
| Cash - Treasury/Agency Deposit, Regular | 1 01 04 010 - 00 | 7,500.00        | -               |
| Accumulated Surplus/(Deficits)          | 3 01 01 010 - 00 | -               | 7,500.00        |
| <b>TOTAL</b>                            |                  | <b>7,500.00</b> | <b>7,500.00</b> |

Certified Correct:

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





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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 November 30, 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 03

Special Account-Locally Funded

As of November 30, 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 | 1,036,849.19            | -                       |
| Cash - Treasury/Agency Deposit, Special Account                               | 1 01 04 020 - 00 | 4,278,613,500.06        | -                       |
| Cash - Modified Disbursement System (MDS), Special Account                    | 1 01 04 050 - 00 | 171,946,143.51          | -                       |
| Cash-Constructive Income and Other Remittances                                | 1 01 04 080 - 00 | 49,323.87               | -                       |
| Cash-Constructive Disbursements   | 1 01 04 090 - 00 | -                       | 49,323.87               |
| 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           | -                       |
| Semi-Expendable Information and Communications Technology Equipment           | 1 04 05 030 - 00 | 40,180.00               | -                       |
| Semi-Expendable Furniture and Fixtures  | 1 04 06 010 - 00 | 966,480.00              | -                       |
| Machinery   | 1 06 05 010 - 00 | 428,000,000.00          | -                       |
| 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 | 89,980,530.50           | -                       |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1 06 05 031 - 00 | -                       | 40,849,526.25           |
| Other Equipment   | 1 06 05 990 - 00 | 9,608,094.93            | -                       |
| 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 | 10,169,774.23           | -                       |
| Computer Software   | 1 08 01 020 - 00 | 19,857,580.40           | -                       |
| Advances to Special Disbursing Officer  | 1 99 01 030 - 00 | 200,000.00              | -                       |
| Advances to Contractors   | 1 99 02 010 - 00 | 192,294.72              | -                       |
| Due to BIR  | 2 02 01 010 - 00 | -                       | 11,612,217.33           |
| Guaranty/Security Deposits Payable  | 2 04 01 040 - 00 | -                       | 1,106,377.43            |
| Accumulated Surplus/(Deficits)  | 3 01 01 010 - 00 | -                       | 4,409,915,720.11        |
| Other Service Income  | 4 02 01 990 - 00 | -                       | 673,716,744.00          |
| Subsidy from National Government  | 4 03 01 010 - 00 | -                       | 36,166,055.35           |
| Miscellaneous Income  | 4 06 99 990 - 00 | -                       | 49,323.87               |
| Office Supplies Expenses  | 5 02 03 010 - 00 | 37,400.00               | -                       |
| Other Professional Services   | 5 02 11 990 - 00 | 8,658,146.66            | -                       |
| Repairs and Maintenance-Machinery   | 5 02 13 050 - 01 | 132,298,713.74          | -                       |
| <b>TOTAL</b>  |                  | <b>5,175,084,416.35</b> | <b>5,175,084,416.35</b> |

Certified Correct:

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



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



December 12, 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 November 30, 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  
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# BUREAU OF CUSTOMS

Professionalism Integrity Accountability



**TRIAL BALANCE**  
Fund Cluster 07  
Trust Fund  
As of November 30, 2022

| PARTICULARS                                      | ACCOUNT CODE     | DEBIT                    | CREDIT                   |
|--|------------------|--------------------------|--------------------------|
| Cash - Collecting Officers                       | 1 01 01 010 - 00 | 522,068.66               | -                        |
| Cash in Bank - Local Currency, Current Account   | 1 01 02 020 - 00 | 633,705,204.91           | -                        |
| Cash - Treasury/Agency Deposit, Trust            | 1 01 04 030 - 00 | 15,646,883,417.27        | -                        |
| Cash - Modified Disbursement System (MDS), Trust | 1 01 04 060 - 00 | 5,326,116,233.21         | -                        |
| Advances for Operating Expenses                  | 1 99 01 010 - 00 | 41,579.30                | -                        |
| Awards and Rewards Payable                       | 2 01 01 080 - 00 | -                        | 2,225,355,814.68         |
| Tax Refunds Payable                              | 2 01 03 010 - 00 | -                        | 13,969,159,830.38        |
| Due to BIR                                       | 2 02 01 010 - 00 | -                        | 8,239,626.89             |
| Due to NGAs                                      | 2 02 01 050 - 00 | -                        | 400,000.00               |
| Trust Liabilities                                | 2 04 01 010 - 00 | -                        | 5,256,991,360.46         |
| 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 | -                        | 142,791,271.60           |
| <b>TOTAL</b>                                     |                  | <b>21,607,268,503.35</b> | <b>21,607,268,503.35</b> |

Certified Correct:

  
**MARLOUA CABIGON**  
Collector V/Chief Accountant