



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



July 27, 2023

**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 May 31, 2023.**

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 May 31, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	127,885.20	-
Petty Cash	1 01 01 020 - 00	1,109,639.34	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	548,965,605.65	-
Cash - Treasury/Agency Deposit, Regular	1 01 04 010 - 00	31,625,806.54	-
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	339,690,267.43	-
Cash - Constructive Income and Other Remittances	1 01 04 080 - 00	538,857.49	-
Cash - Constructive Disbursements	1 01 04 090 - 00	-	509,405.44
Due from National Government Agencies	1 03 03 010 - 00	817,039,685.73	-
Due from Government-Owned and/or Controlled Corporations	1 03 03 020 - 00	329,128,568.02	-
Receivables - Disallowances/Charges	1 03 99 010 - 00	1,903,630,262.40	-
Due from Officers and Employees	1 03 99 020 - 00	5,700,825.30	-
Other Receivables	1 03 99 990 - 00	22,348,275.63	-
Office Supplies Inventory	1 04 04 010 - 00	49,965,108.83	-
Accountable Forms, Plates and Stickers Inventory	1 04 04 020 - 00	269,399,775.01	-
Non-Accountable Inventory	1 04 04 030 - 00	68,288,694.99	-
Drugs and Medicines Inventory	1 04 04 060 - 00	142,921.34	-
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070 - 00	992,990.45	-
Fuel, Oil and Lubricants Inventory	1 04 04 080 - 00	4,534,716.27	-
Other Supplies and Materials Inventory	1 04 04 990 - 00	209,326.72	-
Semi-Expendable Machinery	1 04 05 010 - 00	36,000.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	7,360,951.30	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	7,244,619.39	-
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	3,354,062.06	-
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	25,760,220.62	-
Semi-Expendable Books	1 04 06 020 - 00	196,400.00	-
Buildings	1 06 04 010 - 00	292,319,504.26	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	22,496,358.50
Other Structures	1 06 04 990 - 00	5,444,486.98	-
Accumulated Depreciation - Other Structures	1 06 04 991 - 00	-	2,155,363.98
Machinery	1 06 05 010 - 00	220,976,050.00	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	115,841,166.19
Office Equipment	1 06 05 020 - 00	171,570,549.66	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	69,979,055.89
Information and Communication Technology Equipment	1 06 05 030 - 00	1,351,242,914.46	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	717,378,022.81
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	377,454,089.78	-
Accumulated Depreciation - Military, Police and Security Equipment	1 06 05 101 - 00	-	44,669,855.30
Medical Equipment	1 06 05 110 - 00	102,225.00	-
Accumulated Depreciation - Medical Equipment	1 06 05 111 - 00	-	29,352.55
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	-	685,242,339.16
Motor Vehicles	1 06 06 010 - 00	124,835,590.42	-
Accumulated Depreciation - Motor Vehicles	1 06 06 011 - 00	-	47,915,555.89
Furniture and Fixtures	1 06 07 010 - 00	115,525,051.22	-
Accumulated Depreciation - Furniture and Fixtures	1 06 07 011 - 00	-	28,234,713.09
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	236,845,953.55	-
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	602,072,248.96	-
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	214,529,500.00	-
Advances for Operating Expenses	1 99 01 010 - 00	290,794.20	-
Advances to Special Disbursing Officer	1 99 01 030 - 00	20,046,155.20	-
Advances to Officers and Employees	1 99 01 040 - 00	1,617,454.36	-
Advances to Contractors	1 99 02 010 - 00	1,647,969.05	-
Prepaid Rent	1 99 02 020 - 00	940,558.94	-
Prepaid Insurance	1 99 02 050 - 00	1,348,789.80	-
Prepaid Subscription	1 99 02 100 - 00	4,125,000.00	-
Guaranty Deposits	1 99 03 020 - 00	2,492,764.65	-
Confiscated Property/Assets	1 99 99 040 - 00	1,000,928,399.24	-
Accounts Payable	2 01 01 010 - 00	-	112,501,824.92
Due to Officers and Employees	2 01 01 020 - 00	-	172,401.08
Tax Refunds Payable	2 01 03 010 - 00	-	1,240,795,801.85
Due to BIR	2 02 01 010 - 00	-	38,479,934.36
Due to GSIS	2 02 01 020 - 00	-	109,808,720.57
Due to Pag-IBIG	2 02 01 030 - 00	-	10,640,892.70
Due to PhilHealth	2 02 01 040 - 00	-	9,041,943.58
Due to GOCCs	2 02 01 060 - 00	-	18,072,898.63
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	35,805,838.48
Other Deferred Credits	2 05 01 990 - 00	-	281,728.51
Other Payables	2 99 99 990 - 00	-	2,867,514.04
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	7,873,625,648.58
Other Business Income	4 02 02 990 - 00	-	10,421,355.00
Subsidy from National Government	4 03 01 010 - 00	-	1,671,934,786.26
Miscellaneous Income	4 06 99 990 - 00	-	53,681.04
Salaries and Wages-Regular-Civilian	5 01 01 010 - 01	515,572,738.34	-
Salaries and Wages-Casual/Contractual	5 01 01 020 - 00	1,844,150.65	-
Personnel Economic Relief Allowance (PERA)-Civilian	5 01 02 010 - 01	34,551,545.44	-
Representation Allowance (RA)	5 01 02 020 - 00	4,636,000.00	-
Transportation Allowance (TA)	5 01 02 030 - 01	4,186,875.00	-
Mid-Year Bonus-Civilian	5 01 02 160 - 01	100,653,780.00	-
Retirement and Life Insurance Premiums	5 01 03 010 - 00	19,471,045.47	-
Pag-IBIG Contributions-Civilian	5 01 03 020 - 01	562,000.00	-
PhilHealth Contributions-Civilian	5 01 03 030 - 01	2,565,107.73	-
Employees Compensation Insurance Premiums-Civilian	5 01 03 040 - 01	657,600.00	-
Terminal Leave Benefits-Civilian	5 01 04 030 - 01	27,458,785.34	-
Other Personnel Benefits-Lump-sum for Step Increments-Length of Service	5 01 04 990 - 10	47,806.00	-
Traveling Expenses-Local	5 02 01 010 - 00	3,561,994.15	-
Traveling Expenses-Foreign	5 02 01 020 - 00	3,548,418.44	-
Training Expenses	5 02 02 010 - 00	2,100,450.54	-
Office Supplies Expenses	5 02 03 010 - 00	2,979,480.82	-
Accountable Forms Expenses	5 02 03 020 - 00	1,708,932.00	-
Non-Accountable Forms Expenses	5 02 03 030 - 00	12,905,682.23	-
Drugs and Medicines Expenses	5 02 03 070 - 00	2,453.18	-
Medical, Dental and Laboratory Supplies Expenses	5 02 03 080 - 00	3,657.16	-
Fuel, Oil and Lubricants Expenses	5 02 03 090 - 00	14,147,209.95	-
Semi-Expendable Machinery and Equipment Expenses-Machinery	5 02 03 210 - 01	47,900.00	-
Semi-Expendable Machinery and Equipment Expenses-Office Equipment	5 02 03 210 - 02	124,063.00	-
Semi-Expendable Machinery and Equipment Expenses-ICT Equipment	5 02 03 210 - 03	287,490.00	-
Other Supplies and Materials Expenses	5 02 03 990 - 00	639,809.16	-
Water Expenses	5 02 04 010 - 00	2,393,636.84	-
Electricity Expenses	5 02 04 020 - 00	10,651,287.20	-
Postage and Courier Services	5 02 05 010 - 00	214,469.06	-
Telephone Expenses-Mobile	5 02 05 020 - 01	419,300.00	-
Telephone Expenses-Landline	5 02 05 020 - 02	824,552.20	-
Internet Subscription Expenses	5 02 05 030 - 00	2,094,367.81	-
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040 - 00	1,415.00	-
Confidential Expenses	5 02 10 010 - 00	17,375,000.00	-
Extraordinary and Miscellaneous Expenses	5 02 10 030 - 00	1,061,663.64	-
Other Professional Services	5 02 11 990 - 00	21,855,589.53	-
Environment /Sanitary Services	5 02 12 010 - 00	2,000.00	-
Janitorial Services	5 02 12 020 - 00	6,237,905.10	-
Security Services	5 02 12 030 - 00	117,671.20	-
Other General Services	5 02 12 990 - 00	5,151,837.88	-
Other General Services-Others	5 02 12 990 - 99	25,080.00	-
Repairs and Maintenance-Buildings and Other Structures-Buildings	5 02 13 040 - 01	30,189,480.93	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	47,913.60	-
Repairs and Maintenance-Office Equipment	5 02 13 050 - 02	165,210.00	-
Repairs and Maintenance-Motor Vehicles	5 02 13 060 - 01	926,971.25	-
Taxes, Duties and Licenses	5 02 15 010 - 01	25,358.00	-
Fidelity Bond Premiums	5 02 15 020 - 00	148,837.50	-
Insurance Expenses	5 02 15 030 - 00	617,852.32	-
Advertising Expenses	5 02 99 010 - 00	37,296.00	-

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Printing and Publication Expenses	5 02 99 020 - 00	112,500.00	-
Representation Expenses	5 02 99 030 - 00	493,825.11	-
Transportation and Delivery Expenses	5 02 99 040 - 00	1,228,626.28	-
Rent/Lease Expenses-Rents-Buildings and Structures	5 02 99 050 - 01	526,498.74	-
Rent/Lease Expenses-Rents-Equipment	5 02 99 050 - 04	3,072,502.85	-
Subscription Expenses	5 02 99 070 - 00	78,910,456.11	-
Bank Transaction Fee	5 02 99 220 - 00	4,200.00	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	677,648.39	-
Depreciation-Buildings	5 05 01 040 - 01	1,018,210.08	-
Depreciation-Other Structures	5 05 01 040 - 99	40,833.66	-
Depreciation-Machinery and Equipment-Machinery	5 05 01 050 - 01	5,157,408.87	-
Depreciation-Office Equipment	5 05 01 050 - 02	1,177,988.26	-
Depreciation-ICT Equipment	5 05 01 050 - 03	20,997,176.61	-
Depreciation-Machinery and Equipment-Military, Police and Security Equipment	5 05 01 050 - 10	8,944,278.87	-
Depreciation-Machinery and Equipment-Medical Equipment	5 05 01 050 - 11	1,543.74	-
Depreciation-Other Machinery and Equipment	5 05 01 050 - 99	63,194,679.12	-
Depreciation-Motor Vehicles	5 05 01 060 - 01	2,662,296.09	-
Depreciation-Furniture and Fixtures	5 05 01 070 - 01	192,792.42	-
<b>TOTAL</b>		<b>12,941,439,838.00</b>	<b>12,941,439,838.00</b>

Certified Correct:

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



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*Professionalism Integrity Accountability*



July 27, 2023

**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 May 31, 2023.**

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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# BUREAU OF CUSTOMS

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**TRIAL BALANCE**  
Fund Cluster 02  
Foreign-Assisted Project Fund  
As of May 31, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Modified Disbursement System (MDS), Regular	1 01 04 040 - 00	43,658,000.00	-
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	-	32,826,427.94
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	-	519,267,393.74
Subsidy from National Government	4 03 01 010 - 00	-	43,658,000.00
Depreciation-Buildings	5 05 01 040 - 01	236,568.54	-
<b>TOTAL</b>		<b>8,356,966,848.97</b>	<b>8,356,966,848.97</b>

Certified Correct:

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



# BUREAU OF CUSTOMS

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July 27, 2023

**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  
Dept. of Budget and Management  
File

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## TRIAL BALANCE

Fund Cluster 03

Special Account-Locally Funded

As of May 31, 2023

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	4,645,071,312.47	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	56,279,608.39	-
Office Supplies Inventory	1 04 04 010 - 00	11,981,200.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	131,133.33	-
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	-
Buildings	1 06 04 010 - 00	11,580,310.11	-
Machinery	1 06 05 010 - 00	428,000,000.00	-
Office Equipment	1 06 05 020 - 00	2,570,435.60	-
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
Computer Software	1 08 01 020 - 00	19,857,580.40	-
Due to BIR	2 02 01 010 - 00	-	14,442,450.32
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,302,447.64
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,035,900,123.93
Other Service Income	4 02 01 990 - 00	-	197,103,287.00
Subsidy from National Government	4 03 01 010 - 00	-	1,245,503.17
Other Professional Services	5 02 11 990 - 00	3,568,546.73	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	10,323,656.46	-
<b>TOTAL</b>		<b>5,292,462,466.45</b>	<b>5,292,462,466.45</b>

Certified Correct:

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





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July 27, 2023

**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  
Dept. of Budget and Management  
File



# BUREAU OF CUSTOMS

*Professionalism Integrity Accountability*



## TRIAL BALANCE

Fund Cluster 07

Trust Fund

As of May 31, 2023

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	4,773,110.02	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	720,448,019.48	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	25,407,108,480.83	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,028,717,134.29	-
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	-	19,644,398,902.67
Due to BIR	2 02 01 010 - 00	-	26,600,651.08
Trust Liabilities	2 04 01 010 - 00	-	5,117,499,992.76
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	527,667.82
Other Payables	2 99 99 990 - 00	-	3,840,881.93
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,864,367.98
Miscellaneous Income	4 06 99 990 - 00	-	45.00
<b>TOTAL</b>		<b>27,161,088,323.92</b>	<b>27,161,088,323.92</b>

Certified Correct:

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