

Republic of the Philippines  
House of Representatives  
Quezon City, Metro Manila

Eighteenth Congress  
Third Regular Session



**HOUSE BILL NO. 2135**

**Introduced by Rep. Jose "Bonito" C. Singson, Jr.**

A RESOLUTION DIRECTING THE COMMITTEE ON PUBLIC ACCOUNTS TO CONDUCT AN INQUIRY, IN AID OF LEGISLATION, ON THE REVENUE COLLECTIONS AND THE BUDGET UTILIZATION OF THE BUREAU OF CUSTOMS (BOC) PRIOR TO AND DURING THE COVID-19 PANDEMIC SITUATION IN THE COUNTRY

**Whereas**, the primary function of the Bureau of Customs (BOC) is the assessment and collection of lawful revenues from imported articles and all other dues, fees, charges, fines and penalties accruing under the tariff and customs laws;

**Whereas**, the BOC is the second highest revenue generating agency of the government;

**Whereas**, the current pandemic situation significantly affected the revenue generating activities as well as the spending programs of the BOC;

**Whereas**, collecting taxes and fees is a fundamental function of the government to generate revenues necessary to finance various operations and programs such as investments in human capital, infrastructure, and the provision of services for citizens and businesses, most especially the basic and emergency services necessitated by the current pandemic situation;

**Whereas**, prior to the COVID-19 pandemic, the Bureau of Custom's collection goal for 2019 was P661.044 Billion which the Bureau missed by P20.763 Billion or by 3.14%;

**Whereas**, in the same year, 2019, the BOC's total allotment actually released by the Department of Budget and Management (DBM) was P3.479 Billion, of which only P2.899 Billion<sup>2</sup> or 83.35% thereof was utilized.

**Whereas**, during the onslaught of the first wave of the COVID-19 pandemic in 2020, BOC's original collection goal of P731 Billion was revised to only P506.15

<sup>2</sup> <https://www.coa.gov.ph/national-government-agencies-1/category/8756-2019>;

Billion, a reduction by 30.75%, as a consequence of economic contraction, which goal the BOC managed to exceed by P33.51 Billion or by 6.62%;

**Whereas**, even after reducing the collection goal for 2020 by approximately one-third of the original target, the BOC nonetheless ended up utilizing P5.366 Billion or 97.34% of its total allotment for the year which is P5.513 Billion, this despite the economic contraction used to justify the lowering of the revenue collection target – stated otherwise, from 2019 to 2020, the BOC’s spending increased 185% while revenue collection dropped by 15.72%;<sup>3</sup>

**Whereas**, for the year 2021, the BOC has set a collection goal of P616.7 Billion and has received an allotment of P2.829 Billion, of which P643.25M or 22.74% had already been utilized as of the end of the first quarter;<sup>4</sup>

**Whereas**, in view of the seeming inconsistency in the revenue collection performance from previous years despite a notable increase in spending, there is thus an imperative need for the Committee on Public Accounts to inquire, in aid of legislation, into the BOC’s revenue collection vis-à-vis efficiency in the utilization of the budget allocated to it in relation to the fulfillment of its mandated duties and responsibilities:

**NOW THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED**, that the Committee on Public Accounts be directed to conduct an inquiry in aid of legislation on the above-stated subject matter.

***Adopted.***



**HON. JOSE "BONITO" C. SINGSON JR.**

*Representative*

Probinsyano Ako Party List

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<sup>3</sup> [https://www.dbm.gov.ph/wp-content/uploads/e-Fund\\_Releases/SAOB2019/4thQuarter/3rdPreliminary/FY%202019%20SAAODB-Q4-Updated%20on%20June%208.%202020-BY%20DEPARTMENT.pdf](https://www.dbm.gov.ph/wp-content/uploads/e-Fund_Releases/SAOB2019/4thQuarter/3rdPreliminary/FY%202019%20SAAODB-Q4-Updated%20on%20June%208.%202020-BY%20DEPARTMENT.pdf)

<sup>4</sup> [https://www.dbm.gov.ph/wp-content/uploads/e-Fund\\_Releases/SAOB2021/1stQuarter/FY%202021%20SAAODB-Q1-DOF.pdf](https://www.dbm.gov.ph/wp-content/uploads/e-Fund_Releases/SAOB2021/1stQuarter/FY%202021%20SAAODB-Q1-DOF.pdf)