



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 27, 2017

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 03-Special Account, Locally Funded/Domestic Grants Fund, Regular Agency (RA) Books as of August 31, 2017.**

Thank you.

Very truly yours,

100 dif Oby
MARILOUA. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office

COA – Resident Auditor
Dept. of Budget and Management
File




Republic of the Philippines
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

TRIAL BALANCE
Fund Cluster 03
Special Account-Locally Funded
As of August 31, 2017

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|---|------------------|-------------------------|-------------------------|
| Cash - Collecting Officers | 1 01 01 010 - 00 | 293,629.21 | - |
| Cash in Bank - Local Currency, Current Account | 1 01 02 020 - 00 | 879,644.58 | - |
| Cash - Treasury/Agency Deposit, Special Account | 1 01 04 020 - 00 | 1,889,837,109.52 | - |
| Cash - Modified Disbursement System (MDS), Regular | 1 01 04 040 - 00 | 0.24 | - |
| 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 |
| Advances to Contractors | 1 99 02 010 - 00 | 3,412,447.50 | - |
| Other Assets | 1 99 99 990 - 00 | 2,984,777.92 | - |
| Accounts Payable | 2 01 01 010 - 00 | - | 2,984,777.92 |
| Due to BIR | 2 02 01 010 - 00 | - | (12,602.18) |
| Guaranty/Security Deposits Payable | 2 04 01 040 - 00 | - | 4,224,935.00 |
| Accumulated Surplus/(Deficits) | 3 01 01 010 - 00 | - | 1,722,211,599.34 |
| Other Service Income | 4 02 01 990 - 00 | - | 316,506,719.90 |
| Subsidy from National Government | 4 03 01 010 - 00 | - | 42,324,975.00 |
| Repairs and Maintenance-Machinery | 5 02 13 050 - 01 | 143,098,725.00 | - |
| Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses | 5 02 99 990 - 99 | 153,148.42 | - |
| TOTAL | | 2,130,709,059.37 | 2,130,709,059.37 |

Certified Correct:


MARILOU A. CABIGON
Acting Chief Accountant
Accounting Division
Financial Management Office