



REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF CUSTOMS**  
MANILA

November 11, 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 07-Trust Fund, Regular Agency (RA) Books as of October 31, 2017.**

Thank you.

Very truly yours,

  
**MARILOU A. 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 07

Trust Fund

As of October 31, 2017

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	2,934,913.19	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	1,170,958,518.81	-
Cash in Bank - Local Currency, Savings Accounts- LBP	1 01 02 030 - 01	487,199,700.00	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	2,356,945,648.56	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	3,596,420.16	-
Due from Officers and Employees	1 03 05 020 - 00	15,000.00	-
Semi-Expandable Furniture and Fixtures	1 04 06 010 - 00	6,900.00	-
Information and Communication Technology Equipment	1 06 05 030 - 00	112,000.00	-
Advances for Operating Expenses	1 99 01 010 - 00	1,886,912.96	-
Awards and Rewards Payable	2 01 01 080 - 00	-	1,315,027,209.43
Tax Refunds Payable	2 01 03 010 - 00	-	16,961,783.99
Due to BIR	2 02 01 010 - 00	-	55,238,996.76
Trust Liabilities	2 04 01 010 - 00	-	2,631,204,054.91
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	1,996,110.00
Other Payables	2 99 99 990 - 00	-	3,108,958.59
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	118,900.00
<b>TOTAL</b>		<b>4,023,656,013.68</b>	<b>4,023,656,013.68</b>

Certified Correct:

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