



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

November 19, 2024

The Resident Auditor
Bureau of Customs
Port Area, Manila

Dear Auditor:

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 September 30, 2024.**

Thank you.

Very truly yours,


DIVINA A. PANDO
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 September 30, 2024

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	1,344,682.43	-
Cash - Treasury/Agency Deposit, Special Account	1 01 04 020 - 00	5,738,356,063.47	-
Cash - Modified Disbursement System (MDS), Special Account	1 01 04 050 - 00	69,616,519.73	-
Office Supplies Inventory	1 04 04 010 - 00	12,841,200.00	-
Semi-Expendable Office Equipment	1 04 05 020 - 00	178,559.33	-
Semi-Expendable Information and Communications Technology Equipment	1 04 05 030 - 00	123,868.00	-
Semi-Expendable Furniture and Fixtures	1 04 06 010 - 00	966,480.00	-
Buildings	1 06 04 010 - 00	11,580,310.11	-
Accumulated Depreciation - Buildings	1 06 04 011 - 00	-	244,473.21
Machinery	1 06 05 010 - 00	838,592,628.79	-
Accumulated Depreciation - Machinery	1 06 05 011 - 00	-	68,623,672.19
Office Equipment	1 06 05 020 - 00	2,523,009.60	-
Accumulated Depreciation - Office Equipment	1 06 05 021 - 00	-	1,075,229.81
Information and Communication Technology Equipment	1 06 05 030 - 00	89,887,630.50	-
Accumulated Depreciation - Information and Communication Technology Equipment	1 06 05 031 - 00	-	41,486,489.28
Other Equipment	1 06 05 990 - 00	508,094.93	-
Accumulated Depreciation-Other 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	-
Awards and Rewards Payable	2 01 01 080 - 00	-	392,434,176.63
Due to BIR	2 02 01 010 - 00	-	48,336,335.05
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	61,018,620.39
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	5,431,144,379.61
Other Service Income	4 02 01 990 - 00	-	753,045,188.00
Subsidy from National Government	4 03 01 010 - 00	-	169,777,453.57
Traveling Expenses-Local	5 02 01 010 - 00	88,347.80	-
Traveling Expenses-Foreign	5 02 01 020 - 00	569,884.05	-
Other Professional Services	5 02 11 990 - 00	27,852,287.02	-
Repairs and Maintenance-Machinery	5 02 13 050 - 01	150,118,177.35	-
Representation Expenses	5 02 99 030 - 00	594,542.09	-
Other Maintenance and Operating Expenses-Other Maintenance and Operating Expenses	5 02 99 990 - 99	983,419.00	-
TOTAL		6,968,049,832.94	6,968,049,832.94

(0.00)

Certified Correct:


DIVINA A. PANDO
Chief Accountant