



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

April 29, 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 07-Trust Fund, Regular Agency (RA) Books as of January 31, 2024.**

Thank you.

Very truly yours,


MARILOU A. CABIGON
Collector V/ Chief Accountant

COA – Resident Auditor
Dept. of Budget and Management
File



Gate 3, South Harbor, Port Area, Manila 1018

+63 (02) 8705-6000, +63 (02) 8527-1968 | www.customs.gov.ph | boc.cares@customs.gov.ph



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TRIAL BALANCE

Fund Cluster 07

Trust Fund

As of January 31, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	8,408,162.26	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	746,972,246.22	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	37,148,381,384.37	-
Advances for Operating Expenses	1 99 01 010 - 00	41,579.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	5,834,355,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	27,026,340,567.68
Due to BIR	2 02 01 010 - 00	-	894,692.21
Trust Liabilities	2 04 01 010 - 00	-	4,894,979,334.85
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	-	142,864,412.98
TOTAL		37,903,803,372.15	37,903,803,372.15

Certified Correct:


MARILOU A. CABIGON
Collector VI/Chief Accountant