



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

June 25, 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 March 31, 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 07
Trust Fund
As of March 31, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	7,523,054.46	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	755,727,793.59	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	30,434,606,082.58	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	5,000,977,445.57	-
Advances for Operating Expenses	1 99 01 010 - 00	41,579.30	-
Awards and Rewards Payable	2 01 01 080 - 00	-	4,467,355,814.68
Tax Refunds Payable	2 01 03 010 - 00	-	26,569,196,304.36
Due to BIR	2 02 01 010 - 00	-	1,424,740.38
Trust Liabilities	2 04 01 010 - 00	-	5,013,666,222.90
Guaranty/Security Deposits Payable	2 04 01 040 - 00	-	527,667.82
Other Payables	2 99 99 990 - 00	-	3,840,792.38
Accumulated Surplus/(Deficits)	3 01 01 010 - 00	-	142,864,412.98
TOTAL		36,198,875,955.50	36,198,875,955.50

Certified Correct:


DIVINA A. PANDO
Chief Accountant