



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

January 10, 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 November 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 07
Trust Fund
As of November 30, 2024

| PARTICULARS | ACCOUNT CODE | DEBIT | CREDIT |
|--|------------------|--------------------------|--------------------------|
| Cash - Collecting Officers | 1 01 01 010 - 00 | 11,777,009.68 | - |
| Cash in Bank - Local Currency, Current Account | 1 01 02 020 - 00 | 805,427,467.72 | - |
| Cash - Treasury/Agency Deposit, Trust | 1 01 04 030 - 00 | 58,649,137,982.97 | - |
| Cash - Modified Disbursement System (MDS), Trust | 1 01 04 060 - 00 | 1,385,239,584.85 | - |
| Advances for Operating Expenses | 1 99 01 010 - 00 | 41,579.30 | - |
| Awards and Rewards Payable | 2 01 01 080 - 00 | - | 33,081,352,357.48 |
| Tax Refunds Payable | 2 01 03 010 - 00 | - | 22,877,911,520.03 |
| Due to BIR | 2 02 01 010 - 00 | - | 8,547,560.44 |
| Trust Liabilities | 2 04 01 010 - 00 | - | 4,736,155,941.40 |
| 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 | - | 143,287,784.97 |
| TOTAL | | 60,851,623,624.52 | 60,851,623,624.52 |

Certified Correct:


DIVINA A. PANDO
Chief Accountant