



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*

December 20, 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 October 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 October 31, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	11,775,009.68	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	789,352,877.22	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	58,850,627,772.44	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,537,708,321.07	-
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	-	23,124,773,506.83
Due to BIR	2 02 01 010 - 00	-	1,381,711.19
Trust Liabilities	2 04 01 010 - 00	-	4,834,341,739.04
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
<b>TOTAL</b>		<b>61,189,505,559.71</b>	<b>61,189,505,559.71</b>

Certified Correct:

  
**DIVINA A. PANDO**  
Chief Accountant