



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 07-Trust 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 07
Trust Fund
As of September 30, 2024

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officers	1 01 01 010 - 00	11,786,090.68	-
Cash in Bank - Local Currency, Current Account	1 01 02 020 - 00	764,893,014.45	-
Cash - Treasury/Agency Deposit, Trust	1 01 04 030 - 00	58,721,153,557.59	-
Cash - Modified Disbursement System (MDS), Trust	1 01 04 060 - 00	1,953,863,525.95	-
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	-	23,392,554,815.94
Due to BIR	2 02 01 010 - 00	-	5,300,579.19
Trust Liabilities	2 04 01 010 - 00	-	4,824,873,770.19
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		61,451,737,767.97	61,451,737,767.97

Certified Correct:


DIVINA A. PANDO
Chief Accountant