

**Detailed Statement of Financial Position**

As of August 31, 2023

all Funds



**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officers	14,410.00	
Petty Cash	<u>1,139,683.21</u>	1,154,093.21

**Cash in Bank - Local Currency**

Cash in Bank - Local Currency, Current Account		397,844.78
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**Treasury/Agency Cash Accounts**

Cash - Treasury/Agency Deposit, Regular	3,336,120.77	
Cash - Modified Disbursement System (MDS), Regular	71,822,250.52	
Cash - Modified Disbursement System (MDS), Trust	783,210.74	
Cash - Tax Remittance Advice	<u>941,168.71</u>	<u>76,882,750.74</u> 78,434,688.73

**Investments**

**Financial Assets - Others**

Investments in Stocks	3,500.00	
Other Investments	<u>279,244.40</u>	282,744.40

**Receivables**

**Loans and Receivable Accounts**

Accounts Receivable		400.70
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**Inter-Agency Receivables**

Due from National Government Agencies	5,759,545.84	
Due from Government-Owned and/or Controlled Corporations	13,500,000.00	
Due from Local Government Units	<u>149,700.00</u>	19,409,245.84

**Other Receivables**

Receivables- Disallowances/Charges	1,937,409.24	
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**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
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Due from Officers and Employees	2,706,976.80		
Other Receivables	<u>431,178.53</u>	<u>5,075,564.57</u>	24,485,211.11
<b>Inventories</b>			
Inventory Held for Consumption			
Office Supplies Inventory	4,887,926.96		
Accountable Forms, Plates and Stickers Inventory	189,627.64		
Drugs and Medicines Inventory	319,666.04		
Medical, Dental and Laboratory Supplies Inventory	218,050.32		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>59,709.51</u>	5,689,215.47	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		26,570.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,763,265.07
<b>Other Assets</b>			
Advances			
Advances to Special Disbursing Officer	272,272.56		
Advances to Officers and Employees	<u>15,144,182.08</u>	15,416,454.64	
Prepayments			
Advances to Contractors	11,887,906.10		
Prepaid Insurance	2,184,309.27		
Other Prepayments	<u>2,177,398.79</u>	16,249,614.16	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>32,394,414.47</u>
<b>Total Current Assets</b>			141,360,323.78
<b>Non - Current Assets</b>			
Property, Plant and Equipment			

**Department of Finance**  
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Land			
Land			333,686,402.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,433,644.75</u>		832,176.75
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
Buildings and Other Structures			
Buildings	1,411,998,299.63		
Less : Accumulated Depreciation - Buildings	<u>721,433,701.36</u>	690,564,598.27	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>20,000,123.51</u>	<u>21,546,968.32</u>	712,111,566.59
Machinery and Equipment			
Office Equipment	1,525,346.54		
Less : Accumulated Depreciation - Office Equipment	<u>1,102,850.96</u>	422,495.58	
Information and Communication Technology Equipment	141,874,040.96		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>112,882,625.26</u>	28,991,415.70	
Communication Equipment	170,617.78		
Less : Accumulated Depreciation - Communication Equipment	<u>108,315.05</u>	62,302.73	
Military, Police and Security Equipment	9,958,734.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>4,944,706.58</u>	5,014,027.76	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>233,909.21</u>	249,090.79	
Sports Equipment	1,132,800.00		

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**Central Office**  
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Less : Accumulated Depreciation - Sports Equipment	457,368.00	675,432.00	
Technical and Scientific Equipment	985,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	814,706.54	170,698.74	
Other Equipment	485,548.00		
Less : Accumulated Depreciation - Other Equipment	300,213.08	185,334.92	35,770,798.22
Transportation Equipment			
Motor Vehicles	53,931,145.32		
Less : Accumulated Depreciation - Motor Vehicles	44,114,974.93		9,816,170.39
Furniture, Fixtures and Books			
Furniture and Fixtures	10,282,612.86		
Less : Accumulated Depreciation - Furniture and Fixtures	4,824,660.34		5,457,952.52
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	286,495.20		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	133,472.87	153,022.33	1,172,671,579.97
Intangible Assets			
Intangible Assets			
Computer Software	250,782,165.72		
Less : Accumulated Amortization - Computer Software	234,605,730.86		16,176,434.86
Development in Progress			
Development in Progress - Computer Software		8,823,534.14	24,999,969.00
<b>Total Non - Current Assets</b>			<u>1,197,671,548.97</u>
<b>TOTAL ASSETS</b>			<u><u>1,339,031,872.75</u></u>
<b>LIABILITIES</b>			
Deferred Credits/Unearned Income			

**Department of Finance**  
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**Detailed Statement of Financial Position**  
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**Current Liabilities**

**Financial Liabilities**

**Payables**

Accounts Payable	1,139,427.17	
Due to Officers and Employees	<u>1,040,837.59</u>	2,180,264.76

**Inter-Agency Payables**

**Inter-Agency Payables**

Due to BIR	3,568,119.86	
Due to GSIS	4,159,922.13	
Due to Pag-IBIG	412,158.87	
Due to PhilHealth	614,480.93	
Due to NGAs	2,197,761.35	
Due to GOCCs	<u>1,767,977.91</u>	12,720,421.05

**Trust Liabilities**

**Trust Liabilities**

Guaranty/Security Deposits Payable	11,477,739.99	
Trust Liabilities - Disallowances/Charges	<u>1,038,090.21</u>	12,515,830.20

**Deferred Credits**

Other Deferred Credits		660.00
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**Other Payables**

**Other Payables**

Other Payables		<u>2,351,108.74</u>
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**Total Current Liabilities**

29,768,284.75

**TOTAL LIABILITIES**

29,768,284.75

**TOTAL ASSETS LESS TOTAL LIABILITIES**

1,309,263,588.00

**EQUITY**

**Net Asset/Equity**



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**Central Office**  
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**Detailed Statement of Financial Position**  
**As of August 31, 2023**

Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>1,330,190,191.51</u>
<b>TOTAL NET ASSETS/EQUITY</b>	<b><u>1,330,190,191.51</u></b>
CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF) CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD) GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914	

**Department of Finance**  
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**Detailed Statement of Financial Performance**  
**As of August 31, 2023**

*all funds*



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	22,800.00		
Processing Fees	1,718,315.00		
Other Service Income	<u>371,456.00</u>	2,112,571.00	
Business Income			
Interest Income	<u>187.35</u>	<u>187.35</u>	2,112,758.35
Shares, Grants and Donations			
Donations			
Donations in Kind	<u>2,402,000.00</u>		2,402,000.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>84,199.46</u>		<u>84,199.46</u>
<b>Total Revenue</b>			<u><b>4,598,957.81</b></u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	201,307,242.55		
Salaries and Wages - Casual/Contractual	<u>5,165,180.12</u>	206,472,422.67	
Other Compensation			
Personal Economic Relief Allowance (PERA)	6,978,795.77		
Representation Allowance (RA)	4,704,750.00		
Transportation Allowance (TA)	3,337,500.00		
Clothing/Uniform Allowance	2,502,000.00		
Subsistence Allowance	16,025.00		
Laundry Allowance	2,185.17		
Honoraria	357,922.41		

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**Detailed Statement of Financial Performance**  
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Hazard Pay	183,722.50		
Overtime and Night Pay	534,140.85		
Mid-Year Bonus	25,061,867.00		
Other Bonuses and Allowances	<u>16,510,149.01</u>	60,189,057.71	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	21,060,457.16		
Pag-IBIG Contributions	310,300.00		
PhilHealth Contributions	3,038,970.02		
Employees Compensation Insurance Premiums	<u>311,700.00</u>	24,721,427.18	
Other Personnel Benefits			
Terminal Leave Benefits	8,307,358.48		
Other Personnel Benefits	<u>1,155,308.10</u>	<u>9,462,666.58</u>	300,845,574.14
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	1,238,919.13		
Traveling Expenses - Foreign	<u>12,139,358.57</u>	13,378,277.70	
Training and Scholarship Expenses			
Training Expenses	<u>6,067,755.36</u>	6,067,755.36	
Supplies and Materials Expenses			
Office Supplies Expenses	4,732,098.82		
Accountable Forms Expenses	63,001.74		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	971,667.96		
Medical, Dental and Laboratory Supplies Expenses	492,824.10		
Fuel, Oil and Lubricants Expenses	2,116,448.75		
Semi-Expendable Machinery and Equipment Expenses	10,997,834.27		
Semi-Expendable Furniture, Fixtures and Books Expenses	29,824.31		
Other Supplies and Materials Expenses	<u>1,537,372.63</u>	20,948,572.58	



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Utility Expenses		
Water Expenses	1,837,480.18	
Electricity Expenses	<u>21,459,472.34</u>	23,296,952.52
Communication Expenses		
Postage and Courier Services	200,614.57	
Telephone Expenses	2,921,899.30	
Internet Subscription Expenses	4,152,222.56	
Cable, Satellite, Telegraph and Radio Expenses	<u>13,950.00</u>	7,288,686.43
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	1,000,000.00	
Extraordinary and Miscellaneous Expenses	<u>2,145,819.09</u>	3,145,819.09
Professional Services		
Legal Services	920.00	
Consultancy Services	12,600,198.65	
Other Professional Services	<u>46,895,091.49</u>	59,496,210.14
General Services		
Janitorial Services	7,288,098.69	
Security Services	9,468,365.11	
Other General Services	<u>4,288,172.50</u>	21,044,636.30
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	261,707.00	
Repairs and Maintenance - Machinery and Equipment	20,525.00	
Repairs and Maintenance - Transportation Equipment	1,382,576.53	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>27,560.00</u>	1,692,368.53
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	590,470.82	
Fidelity Bond Premiums	951,127.41	
Insurance Expenses	<u>2,860,256.92</u>	4,401,855.15

**Department of Finance**  
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**Detailed Statement of Financial Performance**  
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Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	43,680.00		
Printing and Publication Expenses	26,544.00		
Representation Expenses	1,926,077.49		
Rent/Lease Expenses	4,314,269.70		
Membership Dues and Contributions to Organizations	561,290.00		
Subscription Expenses	18,169,854.17		
Donations	283,477.97		
Bank Transaction Fee	2,855.60		
Other Maintenance and Operating Expenses	<u>2,413,262.78</u>	<u>27,741,311.71</u>	188,502,445.51
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	86,736.40		
Depreciation - Buildings and Other Structures	58,780,194.51		
Depreciation - Machinery and Equipment	8,798,544.89		
Depreciation - Transportation Equipment	1,806,719.52		
Depreciation - Furniture, Fixtures and Books	462,875.92		
Depreciation - Other Property, Plant and Equipment	<u>2,393.94</u>	69,937,465.18	
Amortization			
Amortization - Intangible Assets	<u>3,797,509.15</u>	<u>3,797,509.15</u>	<u>73,734,974.33</u>
<b>Total Operating Expenses</b>			<u>563,082,993.98</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(558,484,036.17)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	631,091,280.92		631,091,280.92
Losses			
Loss on Sale of Property, Plant and Equipment	71,511.60		
Loss of Assets		<u>(1,501,985.56)</u>	<u>(1,501,985.56)</u>
<b>Surplus(Deficit) for the period</b>			<u><u>71,105,259.19</u></u>

**Department of Finance**

**Central Office**

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**Detailed Statement of Financial Performance**

**As of August 31, 2023**

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)  
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS  
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES  
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

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**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*

**Detailed Statement of Cash Flows**  
**For The Period August 01, 2023 To August 31, 2023**

all funds



**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

<b>Receipt of Notice of Cash Allocation (NCA)</b>	<b>77,595,895.00</b>
Receipt of Notice of Cash Allocation (NCA)	77,595,895.00
<b>Collection of Income/Revenues</b>	<b>282,010.00</b>
Collection of Other Income	17,300.00
Collection of Service Income	264,710.00
<b>Other Receipts</b>	<b>5,782,638.70</b>
Collection from Audit Disallowances	4,000.00
Collection of Personal Accounts	48,269.46
Receipt for Payment of Lost Property	7,862.80
Refund of Cash Advance	1,239.50
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	5,721,266.94
<b>Total Cash Inflows</b>	<b><u>83,660,543.70</u></b>

**Cash Outflows**

<b>Payment of Expenses</b>	<b>(1,918,270.84)</b>
Payment for Communication Expenses	(115,754.94)
Payment for Other Maintenance and Other Operating Expenses	(231,374.30)
Payment for Training and Scholarship Expenses	(1,571,141.60)
<b>Purchase of Inventories</b>	<b>(5,850.00)</b>
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,850.00)
<b>Other Disbursements</b>	<b>(49,904,280.34)</b>
Grant of Cash Advance for Travel and SDO	(1,408,186.85)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(271,000.00)
Payment for the Purchase of Property, Plant and Equipment	(1,908,907.40)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(37,800.36)
Payment for Utilities Expenses	(2,620,410.26)
Payment of Allowances, Bonus and Other Compensation/Benefits	(307,058.64)
Payment of Communication Expenses	(668,937.05)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(1,869,909.34)
Payment of Other Personnel Benefits	(951,785.88)
Payment of Payables thru ADA	(780,480.31)
Payment of Professional and Other Professional Services	(4,471,934.62)



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*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Cash Flows**  
**For The Period August 01, 2023 To August 31, 2023**

Payment of Salaries, Allowances, Bonus and Other Compensation	(17,969,594.79)
Payment of Taxes, Insurance Premiums and Other fees	(305,331.66)
Payment of Training and Scholarship Expenses	(647,714.96)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(29,241.00)
Payment/Reimbursement for Repairs and Maintenance	(86,722.34)
Payment/Reimbursement of Travelling Expenses	(1,912,399.81)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(66,512.21)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(8,604,645.89)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(70,521.44)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(4,792,740.88)
Replenishment of Petty Cash	(122,444.65)
<b>Total Cash Outflows</b>	<b><u>(51,828,401.18)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b><u>31,832,142.52</u></b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>31,832,142.52</b>
<b>Add : Cash Balance, Beginning Aug 1 2023</b>	<b><u>46,602,546.21</u></b>
<b>Cash Balance, Ending Aug 31 2023</b>	<b><u>78,434,688.73</u></b>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)  
 CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF  
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY  
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)  
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN  
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS  
 GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND  
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 GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND  
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 GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES  
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM  
 DORMITORIES, TRAININGS AND SEMINARS  
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of August 31, 2023

all funds

	Total net assets/equity
Balance at December 31, 2022	1,275,213,257.42
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(15,029,128.67)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,260,184,128.75</b>
<b>Changes in net assets/equity for 2023</b>	
Surplus for the period	71,105,259.19
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(1,099,196.43)
<b>Total recognized revenue and expense for the period</b>	<b>70,006,062.76</b>
<b>Balance at Aug 31, 2023</b>	<b>1,330,190,191.51</b>



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of August 31, 2023

Total net  
assets/equity

CUSTODIAL FUNDS - TRUST RECEIPTS -  
INTER-AGENCY TRANSFERRED FUND (IATF)  
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS  
DEPOSITED WITH THE NATIONAL TREASURY OTHER  
THAN IATF  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
GERMANY  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
INTERNATIONAL BANK OF RECONSTRUCTION AND  
DEVELOPMENT (IBRD)  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
JAPAN  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
RETIREMENT AND LIFE INSURANCE PREMIUMS  
GENERAL FUND - CONTINUING APPROPRIATIONS -  
CONTINGENT FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS -  
E-GOVERNMENT FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS -  
INTERNATIONAL COMMITMENTS FUND  
GENERAL FUND - CONTINUING APPROPRIATIONS -  
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT  
AGENCIES  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
CONTINGENT FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
E-GOVERNMENT FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
INTERNATIONAL COMMITMENTS FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
MISCELLANEOUS PERSONNEL BENEFITS FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
PENSION AND GRATUITY FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT  
AGENCIES  
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -  
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT  
AGENCIES  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
COMMISSION ON AUDIT REVOLVING FUND - FEES  
FROM DORMITORIES, TRAININGS AND SEMINARS  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -  
P.D. 1914