Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### Central Office

# **Pre-Closing Trial Balance**

As of December 31, 2024

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Page 1 of 4

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	32,456.66	
Petty Cash	10101020	785,000.00	
Cash in Bank - Local Currency, Current Account	10102020	545,215.73	
Cash - Treasury/Agency Deposit, Regular	10104010	9,230,854.90	
Cash - Treasury/Agency Deposit, Special Account	10104020	2,174.00	
nvestments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
ccounts Receivable	10301010	3,639.75	
Due from National Government Agencies	10303010	22,408,476.03	
Oue from Government-Owned and/or Controlled Corporations	10303010	186,227.87	
Oue from Local Government Units	10303020	149,700.00	
Receivables- Disallowances/Charges	10303030		
		1,937,409.24	
ue from Officers and Employees	10399020	2,278,604.45	
Other Receivables	10399990	371,858.59	
Office Supplies Inventory	10404010	5,367,041.27	
ccountable Forms, Plates and Stickers Inventory	10404020	125,468.44	
Orugs and Medicines Inventory	10404060	609,904.41	
fedical, Dental and Laboratory Supplies Inventory	10404070	311,676.65	
uel, Oil and Lubricants Inventory	10404080	14,235.00	
ther Supplies and Materials Inventory	10404990	45,329.36	
emi-Expendable Information and Communications Technology Equipment	10405030	351,035.00	
emi-Expendable Books	10406020	47,479.60	
and	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
ccumulated Depreciation - Other Land Improvements	10602991	2,203,021.30	1,607,117.55
ower Supply Systems		08 400 84	1,007,117.55
	10603050	98,490.84	04 564 70
ccumulated Depreciation - Power Supply Systems	10603051	1 100 027 001 02	94,561.79
uildings	10604010	1,486,837,861.03	0.47.000.000.00
ccumulated Depreciation - Buildings	10604011		847,939,880.22
other Structures	10604990	41,547,091.83	
ccumulated Depreciation - Other Structures	10604991		21,482,899.68
office Equipment	10605020	1,562,681.74	
ccumulated Depreciation - Office Equipment	10605021		1,207,264.16
nformation and Communication Technology Equipment	10605030	183,975,502.32	
ccumulated Depreciation - Information and Communication Technology	10605031		134,768,541.72
quipment			
Communication Equipment	10605070	797,127.78	
ccumulated Depreciation - Communication Equipment	10605071		252,240.71
filitary, Police and Security Equipment	10605100	16,946,520.92	
ccumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.05
ledical Equipment	10605110	483,000.00	.,525,555
ccumulated Depreciation - Medical Equipment	10605111	400,000.00	303,544.15
ports Equipment	10605111	1,132,800.00	303,344.13
ccumulated Depreciation - Sports Equipment		1,132,000.00	600,856.00
echnical and Scientific Equipment	10605131	2 244 042 28	000,830.00
	10605140	2,244,042.28	222 722 24
ccumulated Depreciation - Technical and Scientific Equipment	10605141	22 222 222 22	920,732.04
ther Equipment	10605990	33,626,900.83	
ccumulated Depreciation - Other Equipment	10605991		31,775,694.85
lotor Vehicles	10606010	92,418,924.99	
ccumulated Depreciation - Motor Vehicles	10606011		44,994,874.67
urniture and Fixtures	10607010	11,173,148.70	
ccumulated Depreciation - Furniture and Fixtures	10607011		7,231,055.88
ther Property, Plant and Equipment	10699990	123,029.92	
ccumulated Depreciation - Other Property, Plant and Equipment	10699991	01000 T. J. D. CO. T. J. S. S. S.	38,364.93
omputer Software	10801020	262,574,488.14	
ccumulated Amortization - Computer Software	10801021	202,0, 4,400,14	243,700,932.82
dvances to Special Disbursing Officer	19901030	1,626,005.68	240,100,002.02
dvances to Officers and Employees	19901030		
dvances to Contractors		4,093,454.83	
repaid Insurance	19902010	7,460,440.72	
Prepaid Subscription	19902050 19902100	822,606.40 5,223,040.35	

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024

Account Title	<b>Account Code</b>	Debit	Credit
Other Prepayments	19902990	2,177,398.79	
Other Assets	19999990	728,345.67	
accounts Payable	20101010		84,338,119.3
Due to Officers and Employees	20101020		4,296,686.30
Due to BIR	20201010		7,602,623.73
Due to GSIS	20201020		4,799,738.1
	20201030		519,765.99
Oue to Pag-IBIG	20201030		806,852.9
Due to PhilHealth	20201050		501,096.93
Due to NGAs	20201030		5,803,555.02
Due to GOCCs	20401010		155,415.06
rust Liabilities	20401010		9,778,167.18
Guaranty/Security Deposits Payable			1,062,885.96
rust Liabilities - Disallowances/Charges	20401080		660.00
Other Deferred Credits	20501990		
Other Payables	29999990		3,075,995.88
ccumulated Surplus/(Deficit)	30101010		1,188,438,655.92
Processing Fees	40201130		2,839,970.00
Other Service Income	40201990		377,300.00
nterest Income	40202210		199.42
Subsidy from National Government	40301010		996,938,545.2
Miscellaneous Income	40699990		34,974.92
Salaries and Wages - Regular	50101010	304,611,767.15	
Galaries and Wages - Casual/Contractual	50101020	19,478,596.17	
Personal Economic Relief Allowance (PERA)	50102010	9,488,623.84	
Representation Allowance (RA)	50102020	9,064,312.50	
	50102030	5,860,312.50	
ransportation Allowance (TA)	50102040	2,783,000.00	
Clothing/Uniform Allowance	50102050	28,275.00	
Subsistence Allowance	50102060	3,855.58	
aundry Allowance	50102000	537,000.00	
Honoraria		386,362.00	
lazard Pay	50102110	3,761,901.30	
Overtime and Night Pay	50102130		
ear End Bonus	50102140	25,751,321.05	
Cash Gift	50102150	1,968,250.00	
/lid-Year Bonus	50102160	24,609,714.00	
Other Bonuses and Allowances	50102990	31,620,283.07	
Retirement and Life Insurance Premiums	50103010	36,153,658.71	
Pag-IBIG Contributions	50103020	915,500.00	
PhilHealth Contributions	50103030	6,639,820.46	
imployees Compensation Insurance Premiums	50103040	476,500.00	
erminal Leave Benefits	50104030	8,217,562.71	
Other Personnel Benefits	50104990	18,740,699.36	
raveling Expenses - Local	50201010	3,633,246.44	
Traveling Expenses - Foreign	50201020	39,432,074.64	
raining Expenses	50202010	20,788,601.82	
Scholarship Grants/Expenses	50202020	147,900.00	
	50203010	4,211,897.58	
Office Supplies Expenses	50203020	68,361.98	
accountable Forms Expenses	50203070	1,220,157.64	
Orugs and Medicines Expenses	50203070	138,460.15	
Medical, Dental and Laboratory Supplies Expenses	50203080	4,679,489.98	
uel, Oil and Lubricants Expenses		5,948,520.62	
emi-Expendable Machinery and Equipment Expenses	50203210		
emi-Expendable Furniture, Fixtures and Books Expenses	50203220	58,885.50	
Other Supplies and Materials Expenses	50203990	2,280,677.86	
Vater Expenses	50204010	3,863,719.63	
lectricity Expenses	50204020	30,277,077.22	
Postage and Courier Services	50205010	167,718.35	
elephone Expenses	50205020	5,127,541.94	
nternet Subscription Expenses	50205030	8,873,450.79	
Cable, Satellite, Telegraph and Radio Expenses	50205040	23,805.00	
Extraordinary and Miscellaneous Expenses	50210030	4,443,042.43	

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024

Account Title	<b>Account Code</b>	Debit	Credit
Legal Services	50211010	2,500.00	
Consultancy Services	50211030	22,976,646.78	
Other Professional Services	50211990	141,135,406.97	
anitorial Services	50212020	18,122,060.28	
Security Services	50212030	25,097,423.80	
Other General Services	50212990	16,327,057.90	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,840,241.39	
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	2,744,164.38	
axes, Duties and Licenses	50215010	1,118,654.94	
idelity Bond Premiums	50215020	938,339.67	
nsurance Expenses	50215030	5,607,755.35	
dvertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	4,311,264.65	
Rent/Lease Expenses	50299050	10,566,346.90	
Subscription Expenses	50299070	61,477,692.23	
Onations	50299080	860,478.26	
Bank Transaction Fee	50299220	3,578.88	
Other Maintenance and Operating Expenses	50299990	29,196,348.95	
Depreciation - Land Improvements	50501020	130,104.60	
Depreciation - Buildings and Other Structures	50501040	95,729,334.12	
Depreciation - Machinery and Equipment	50501050	16,223,920.18	
Depreciation - Transportation Equipment	50501060	9,332,271.10	
Depreciation - Furniture, Fixtures and Books	50501070	837,283.81	
mortization - Intangible Assets	50502010	5,517,722.22	
oss of Assets	50504090	2,949.30	
TOTAL		3,656,115,573.16	3,656,115,573.16

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### Central Office

## **Pre-Closing Trial Balance**

As of December 31, 2024

**Account Title Account Code** 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 GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND

LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Credit

Debit

Certified Correct:

REVOLVING FUND - - P.D. 1914

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	32,456.66	
Petty Cash	10101020	785,000.00	
Cash in Bank - Local Currency, Current Account	10102020	545,215.73	
Cash - Treasury/Agency Deposit, Regular	10104010	9,224,820.75	
Cash - Treasury/Agency Deposit, Special Account	10104020	1,847.00	
nvestments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable			
Due from National Government Agencies	10301010	3,639.75	
	10303010	12,408,476.03	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
Due from Officers and Employees	10399020	2,252,335.79	
Other Receivables	10399990	188,983.59	
Office Supplies Inventory	10404010	5,358,156.27	
Accountable Forms, Plates and Stickers Inventory	10404020	125,468.44	
Drugs and Medicines Inventory	10404060	609,904.41	
Medical, Dental and Laboratory Supplies Inventory	10404070	311,676.65	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	45,329.36	
Semi-Expendable Information and Communications Technology Equipment	10405030	19,500.00	
Semi-Expendable Books	10406020	47,479.60	
and .		333,978,032.72	
Other Land Improvements	10601010		
	10602990	2,265,821.50	4 007 447 5
Accumulated Depreciation - Other Land Improvements	10602991		1,607,117.5
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		847,939,880.2
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,482,899.6
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,207,264.1
nformation and Communication Technology Equipment	10605030	171,624,251.96	10.400 COM 4000 DUMB 10.
Accumulated Depreciation - Information and Communication Technology	10605031	,	124,011,943.5
Equipment	, 1000000		12 1,0 11,0 10.0
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605070	752,050.00	197,146.6
Military, Police and Security Equipment		16 046 520 02	137,140.0
Accumulated Depreciation - Military, Police and Security Equipment	10605100	16,946,520.92	7.005.004.0
	10605101	100 000 00	7,825,804.0
Medical Equipment	10605110	483,000.00	200 5444
Accumulated Depreciation - Medical Equipment	10605111		303,544.1
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		600,856.0
Fechnical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		393,281.7
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991	5.1(0.23)0.33.33	31,775,694.8
Motor Vehicles	10606010	92,418,924.99	011/10100110
Accumulated Depreciation - Motor Vehicles	10606011	02,410,024.00	44,994,874.6
Furniture and Fixtures	10607010	11,026,022.70	44,334,074.0
Accumulated Depreciation - Furniture and Fixtures		11,020,022.70	7 101 000 1
Other Property, Plant and Equipment	10607011	100 000 00	7,104,099.1
	10699990	123,029.92	20.004.0
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.9
Computer Software	10801020	102,330,281.62	
Accumulated Amortization - Computer Software Advances to Special Disbursing Officer COMMISSION ON AUDIT	10 <mark>801021</mark>		83,456,726.3
	FFINANC19901030	1,626,005.68	
	1,455,1515	1,830,550.27	
Advances to Contractors	902010	7,460,440.72	
Prepaid Insurance	19902050	822,606.40	
Prepaid Subscription FEB 11 2025	19902100	5,223,040.35	
Other Prepayments	19902990	2,177,398.79	
Accounts Payable	20101010	2,177,300.73	73,788,991.7
Due to Officers and Employees	20101020		3,868,684.0
Due to BIR	5 20201010		
	20201010		7,573,820.9
Due to BIR BY: JAM TIME:	The state of the s		

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to GSIS	20201020		4,774,057.10
Due to Pag-IBIG	20201030		519,365.99
Due to PhilHealth	20201040		803,594.27
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		4,363,615.11
Trust Liabilities	20401010		155,415.06
Guaranty/Security Deposits Payable	20401040		9,516,791.88
Trust Liabilities - Disallowances/Charges	20401080		1,062,885.96
Other Deferred Credits	20501990		660.00
Other Payables			
Accumulated Surplus/(Deficit)	2999990		3,070,699.56
	30101010		1,178,297,774.13
Processing Fees	40201130		2,839,970.00
Other Service Income	40201990		377,300.00
Interest Income	40202210		199.42
Subsidy from National Government	40301010		989,558,309.67
Miscellaneous Income	40699990		33,642.92
Salaries and Wages - Regular	50101010	304,365,489.65	
Salaries and Wages - Casual/Contractual	50101020	18,080,410.14	
Personal Economic Relief Allowance (PERA)	50102010	9,478,623.84	
Representation Allowance (RA)	50102020	9,064,312.50	
Transportation Allowance (TA)	50102030	5,860,312.50	
Clothing/Uniform Allowance	50102040	2,783,000.00	
Subsistence Allowance	50102050	28,275.00	
Laundry Allowance	50102060	3,855.58	
Honoraria	50102100	537.000.00	
Hazard Pay	50102100		
Overtime and Night Pay		386,362.00	
Year End Bonus	50102130	3,761,901.30	
Cash Gift	50102140	25,751,321.05	
	50102150	1,968,250.00	
Mid-Year Bonus	50102160	24,609,714.00	
Other Bonuses and Allowances	50102990	31,620,283.07	
Retirement and Life Insurance Premiums	50103010	36,114,863.39	
Pag-IBIG Contributions	50103020	915,500.00	
PhilHealth Contributions	50103030	6,637,357.68	
Employees Compensation Insurance Premiums	50103040	475,900.00	
Terminal Leave Benefits	50104030	8,217,562.71	
Other Personnel Benefits	50104990	18,740,699.36	
Traveling Expenses - Local	50201010	3,633,246.44	
Traveling Expenses - Foreign	50201020	38,184,819.43	
Training Expenses	50202010	20,130,448.02	
Office Supplies Expenses	50203010	4,125,776.98	
Accountable Forms Expenses	50203020		
Drugs and Medicines Expenses		68,361.98	
Medical, Dental and Laboratory Supplies Expenses	50203070	1,220,157.64	
Fuel, Oil and Lubricants Expenses	50203080	138,460.15	
	50203090	4,679,489.98	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,822,310.62	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	39,987.50	
Other Supplies and Materials Expenses	50203990	2,280,677.86	
Water Expenses	50204010	3,863,719.63	
Electricity Expenses	50204020	30,277,077.22	
Postage and Courier Services	50205010	167,718.35	
Telephone Expenses	50205020	5,126,012.94	
Internet Subscription Expenses	50205030	8,873,450.79	
Cable, Satellite, Telegraph and Radio Expenses	50205040	23,805.00	
Extraordinary and Miscellaneous Expenses	50210030	4,443,042.43	
Legal Services	50211010	2,500.00	
Consultancy Services	50211010	15,165,566.78	
Other Professional Services			
Janitorial Services	50211990	141,075,406.97	
Security Services	50212020	18,122,060.28	
	50212030	25,097,423.80	
Other General Services	50212990	16,327,057.90	

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Buildings and Other Structures	50213040	1,840,241.39	
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	2,744,164.38	
Taxes, Duties and Licenses	50215010	1,118,654.94	
Fidelity Bond Premiums	50215020	938,339.67	
Insurance Expenses	50215030	5,607,755.35	
Advertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	4,309,339.65	
Rent/Lease Expenses	50299050	10,566,346.90	
Subscription Expenses	50299070	61,290,446.47	
Donations	50299080	853,452.54	
Bank Transaction Fee	50299220	3,578.88	
Other Maintenance and Operating Expenses	50299990	29,196,348.95	
Depreciation - Land Improvements	50501020	130,104.60	
Depreciation - Buildings and Other Structures	50501040	95,729,334.12	
Depreciation - Machinery and Equipment	50501050	16,044,160.34	
Depreciation - Transportation Equipment	50501060	9,332,271.10	
Depreciation - Furniture, Fixtures and Books	50501070	823,306.93	
Amortization - Intangible Assets	50502010	5,517,722.22	
Loss of Assets	50504090	2,949.30	
TOTAL		3,454,046,372.36	3,454,046,372.36

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Date/Time Printed: January 31, 2025 09:52:39 AM

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
Cash - Treasury/Agency Deposit, Regular	10104010	6,034.15	
Cash - Treasury/Agency Deposit, Special Account	10104020	327.00	
oue from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Office Supplies Inventory	10404010	8,885.00	
semi-Expendable Information and Communications Technology Equipment	10405030	331,535.00	
ower Supply Systems	10603050	98,490.84	
ccumulated Depreciation - Power Supply Systems	10603051	55,	94,561.79
of the state of th	10605030	12,351,250.36	
ccumulated Depreciation - Information and Communication Technology	10605031	1-11	10,756,598.17
quipment	10000001		
communication Equipment	10605070	64,437.78	
	10605071	S 11 15 11 15	55.094.04
ccumulated Depreciation - Communication Equipment	10605140	1,406,899.64	
echnical and Scientific Equipment	10605141	1,400,000.01	527,450.28
ccumulated Depreciation - Technical and Scientific Equipment	10603141	147,126.00	027,100.20
urniture and Fixtures	10607010	147,120.00	126,956,72
ccumulated Depreciation - Furniture and Fixtures	10801020	160,244,206.52	120,000
omputer Software	10801020	100,244,200.32	160,244,206.52
ccumulated Amortization - Computer Software		1,710,046.56	100,211,200.02
dvances to Officers and Employees	19901040	1,710,040.50	10.549,127.61
ccounts Payable	20101010		385,932.85
ue to Officers and Employees	20101020		261,375.30
Suaranty/Security Deposits Payable	20401040	525 729 72	201,373.30
ccumulated Surplus/(Deficit)	30101010	535,728.72	5,488,971.97
Subsidy from National Government	40301010	4 047 055 04	5,400,971.97
raveling Expenses - Foreign	50201020	1,247,255.21	
raining Expenses	50202010	658,153.80	
Scholarship Grants/Expenses	50202020	147,900.00	
Office Supplies Expenses	50203010	86,120.60	
Semi-Expendable Machinery and Equipment Expenses	50203210	978,210.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	18,898.00	
elephone Expenses	50205020	1,529.00	
Consultancy Services	50211030	7,811,080.00	
Other Professional Services	50211990	60,000.00	
Representation Expenses	50299030	1,925.00	
subscription Expenses	50299070	187,245.76	
	50299080	7,025.72	
Oonations Depreciation - Machinery and Equipment	50501050	179,759.84	
Depreciation - Machinery and Equipment	50501070	13,976.88	
Depreciation - Furniture, Fixtures and Books	-		400 400 275 3
TOTAL		188,490,275.25	188,490,275.2

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division



Date/Time Printed: January 31, 2025 09:55:52 AM

Page 1 of 1

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Business Related Funds

Account Title	Account Code	Debit	Credit
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	54,827.30	
Due from Officers and Employees	10399020	26,268.66	
Accumulated Surplus/(Deficit)	30101010	1101-1 #111-1100 (1100-1110)	230,795.96
TOTAL		230,795.96	230,795.96

#### Certified Correct:

LOIDA P. LAGUYO
Chief Accountant
Accounting Division



Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Pre-Closing Trial Balance**

As of December 31, 2024 Trust Receipts

Account Title	Account Code	Debit	Credit
Due from National Government Agencies	10303010	10,000,000.00	
Receivables- Disallowances/Charges	10399010	575,458.01	
Other Receivables	10399990	182,875.00	
Advances to Officers and Employees	19901040	552,858.00	
Other Assets	19999990	728,345.67	
Due to Officers and Employees	20101020	Section (Contract of Section 2)	42,069.43
Due to BIR	20201010		28,802.82
Due to GSIS	20201020		25,681.01
Due to Pag-IBIG	20201030		400.00
Due to PhilHealth	20201040		3,258.70
Due to GOCCs	20201060		1,439,939.91
Other Payables	29999990		5,296.32
Accumulated Surplus/(Deficit)	30101010		10,445,814.55
Subsidy from National Government	40301010		1,891,263.57
Miscellaneous Income	40699990		1,332.00
Salaries and Wages - Regular	50101010	246,277.50	
Salaries and Wages - Casual/Contractual	50101020	1,398,186.03	
Personal Economic Relief Allowance (PERA)	50102010	10,000.00	
Retirement and Life Insurance Premiums	50103010	38,795.32	
PhilHealth Contributions	50103030	2,462.78	
Employees Compensation Insurance Premiums	50103040	600.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	148,000.00	
TOTAL		13,883,858.31	13,883,858.31

Certified Correct:

LOIDA P. LAGUYO Chief Accountant Accounting Division



Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Central Office**

# **Post-Closing Trial Balance**

As of December 31, 2024

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Account Title	<b>Account Code</b>	Debit	Credit
ash - Collecting Officers	10101010	32,456.66	
	10101020	785,000.00	
Petty Cash Cash in Bank - Local Currency, Current Account	10102020	545,215.73	
	10203010	3,500.00	
nvestments in Stocks	10203990	279,244.40	
Other Investments	10301010	3,639.75	
Accounts Receivable	10301010	22,408,476.03	
Due from National Government Agencies		186,227.87	
Oue from Government-Owned and/or Controlled Corporations	10303020	149,700.00	
Due from Local Government Units	10303030		
Receivables- Disallowances/Charges	10399010	1,361,951.23	
Due from Officers and Employees	10399020	2,278,604.45	
Other Receivables	10399990	188,983.59	
Office Supplies Inventory	10404010	5,367,041.27	
Accountable Forms, Plates and Stickers Inventory	10404020	125,468.44	
Drugs and Medicines Inventory	10404060	609,904.41	
Medical, Dental and Laboratory Supplies Inventory	10404070	311,676.65	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	45,329.36	
Semi-Expendable Information and Communications Technology Equipment	10405030	351,035.00	
	10406020	47,479.60	
Semi-Expendable Books	10601010	333,978,032.72	
and	10602990	2,265,821.50	
Other Land Improvements	10602991	2,200,02	1,607,117.5
Accumulated Depreciation - Other Land Improvements	10603050	98,490.84	110-4-11
Power Supply Systems		30,430.04	94,561.7
Accumulated Depreciation - Power Supply Systems	10603051	1,486,837,861.03	0 1,00 111
Buildings	10604010	1,460,637,661.03	847,939,880.2
Accumulated Depreciation - Buildings	10604011	44 547 004 93	047,333,000.2
Other Structures	10604990	41,547,091.83	21,482,899.6
Accumulated Depreciation - Other Structures	10604991	4 500 004 74	21,402,099.0
Office Equipment	10605020	1,562,681.74	4 207 264 4
Accumulated Depreciation - Office Equipment	10605021		1,207,264.1
nformation and Communication Technology Equipment	10605030	178,526,619.67	
Accumulated Depreciation - Information and Communication Technology	10605031		129,701,361.8
Equipment			
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		252,240.7
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.0
	10605110	483,000.00	
Medical Equipment	10605111		303,544.1
Accumulated Depreciation - Medical Equipment	10605111	1,132,800.00	
Sports Equipment	10605131	1,102,000.00	600,856.0
Accumulated Depreciation - Sports Equipment		2,244,042.28	
Fechnical and Scientific Equipment	10605140	2,244,042.20	920,732.0
Accumulated Depreciation - Technical and Scientific Equipment	10605141	33 636 000 83	520,702.0
Other Equipment	10605990	33,626,900.83	31,775,694.8
Accumulated Depreciation - Other Equipment	10605991	00 440 004 00	31,773,034.0
Motor Vehicles	10606010	92,418,924.99	44 004 074 6
Accumulated Depreciation - Motor Vehicles	10606011		44,994,874.6
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,231,055.8
Other Property, Plant and Equipment	10699990	123,029.92	ogsammer i
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.9
Computer Software	10801020	249,905,566.66	
Accumulated Amortization - Computer Software	10801021		231,032,011.3
Advances to Special Disbursing Officer	19901030	1,626,005.68	
	19901040	3,540,596.83	
Advances to Officers and Employees	19902010	7,460,440.72	
Advances to Contractors			
Prepaid Insurance COMMIS	SSION CREENERS FINANCE	5,223,040.35	
	DITOR - DEFARYMENT OF FINANC	2,177,398.79	
Other Prepayments	20101010	2,177,590.79	84,338,119.3
Accounts Payable	20101010	M	04,330,119.3
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IID/II ce	D 1 1 2025 111		Done 1 of 0
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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

## Post-Closing Trial Balance

As of December 31, 2024

Account Title	Account Code	Debit	Credit
Due to Officers and Employees	20101020		4,296,686.30
Due to BIR	20201010		7,602,950.19
Due to GSIS	20201020		4,799,738.11
Due to Pag-IBIG	20201030		519,765.99
Due to PhilHealth	20201040		806,852.97
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		4,366,198.81
Frust Liabilities	20401010		155,415.06
Guaranty/Security Deposits Payable	20401040		9,778,167.18
Frust Liabilities - Disallowances/Charges	20401080		1,062,885.96
Other Deferred Credits	20501990		660.00
Other Payables	29999990		3,075,995.88
Accumulated Surplus/(Deficit)	30101010		1,061,300,123.02
TOTAL		2,509,612,919.62	2,509,612,919.62

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF) CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL

TREASURY OTHER THAN IATE

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

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

GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL

BENEFITS

GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY

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

Certified Correct:

**LOLITA R. VERDADERO** 

Chief Accountant Accounting Division

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Post-Closing Trial Balance**

As of December 31, 2024 Regular Agency Fund

Account Title	Account Code	Debit	Credit
ash - Collecting Officers	10101010	32,456.66	
retty Cash	10101020	785,000.00	
ash in Bank - Local Currency, Current Account	10102020	545,215.73	
nvestments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244,40	
ccounts Receivable	10301010	3,639.75	
Due from National Government Agencies	10303010	12,408,476.03	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
oue from Officers and Employees	10399020	2,252,335.79	
Other Receivables	10399990	188.983.59	
Office Supplies Inventory	10404010	5,358,156.27	
ccountable Forms, Plates and Stickers Inventory	10404020	125,468.44	
rugs and Medicines Inventory	10404060	609,904.41	
ledical, Dental and Laboratory Supplies Inventory	10404070	311,676.65	
uel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	45,329.36	
emi-Expendable Information and Communications Technology Equipment	10405030	19,500.00	
emi-Expendable Books	10406020	47,479.60	
and .	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
ccumulated Depreciation - Other Land Improvements	10602991	2,200,021.00	1,607,117.55
duildings	10604010	1,486,837,861.03	1,007,117.00
ccumulated Depreciation - Buildings	10604010	1,460,637,661.03	847,939,880.22
Other Structures		44 547 004 02	047,939,000.22
	10604990	41,547,091.83	24 402 000 00
ccumulated Depreciation - Other Structures	10604991		21,482,899.68
Office Equipment	10605020	1,562,681.74	
ccumulated Depreciation - Office Equipment	10605021		1,207,264.16
nformation and Communication Technology Equipment	10605030	166,175,369.31	
ccumulated Depreciation - Information and Communication Technology	10605031		118,944,763.69
quipment			
Communication Equipment	10605070	732,690.00	
ccumulated Depreciation - Communication Equipment	10605071		197,146.67
filitary, Police and Security Equipment	10605100	16,946,520.92	
ccumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.05
ledical Equipment	10605110	483,000.00	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
ccumulated Depreciation - Medical Equipment	10605111	400,000.00	303,544.15
ports Equipment	10605111	1,132,800.00	000,044.10
ccumulated Depreciation - Sports Equipment		1,132,800.00	600 956 00
echnical and Scientific Equipment	10605131	927 142 64	600,856.00
	10605140	837,142.64	202 204 70
ccumulated Depreciation - Technical and Scientific Equipment	10605141		393,281.76
Other Equipment	10605990	33,626,900.83	23/2003/01/21/20
ccumulated Depreciation - Other Equipment	10605991		31,775,694.85
flotor Vehicles	10606010	92,418,924.99	
ccumulated Depreciation - Motor Vehicles	10606011		44,994,874.67
urniture and Fixtures	10607010	11,026,022.70	
accumulated Depreciation - Furniture and Fixtures	10607011		7,104,099.16
Other Property, Plant and Equipment	10699990	123,029.92	51.5046.50
ccumulated Depreciation - Other Property, Plant and Equipment	10699991	120,020.02	38,364.93
Computer Software	10801020	89,661,360.14	00,004.00
ccumulated Amortization - Computer Software	10801020	09,001,000.14	70,787,804.82
dvances to Special Disbursing Officer		1 626 005 68	70,707,004.02
	19901030	1,626,005.68	
dvances to Officers and Employees	19901040	1,830,550.27	
dvances to Contractors	19902010	7,460,440.72	
repaid Insurance	19902050	822,606.40	
repaid Subscription	19902100	5,223,040.35	
Other Prepayments	19902990	2,177,398.79	
ccounts Payable	20101010		73,788,991.73
ue to Officers and Employees	20101020		3,868,684.02
Due to BIR	20201010	COMMISSION ON ARREST	7,574,147.37
Due to GSIS	20201020 OFFICE	OF THE AUDITOR - DEPARTMENT OF	FINANCIA 774.057 10
Due to Pag-IBIG	20201030		519,365.99
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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Post-Closing Trial Balance**

As of December 31, 2024 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to PhilHealth	20201040		803,594.27
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		4,363,615.11
Trust Liabilities	20401010		155,415.06
Guaranty/Security Deposits Payable	20401040		9,516,791.88
Frust Liabilities - Disallowances/Charges	20401080		1,062,885.96
Other Deferred Credits	20501990		660.00
Other Payables	29999990		3,070,699.56
Accumulated Surplus/(Deficit)	30101010		1,057,629,616.75
TOTAL		2,322,833,018.09	2,322,833,018.09

Certified Correct:

LOLITA R. VERDADERO

Chief Accountant Accounting Division

Date/Time Printed: January 31, 2025 09:58:54 AM

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Post-Closing Trial Balance**

As of December 31, 2024 Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Office Supplies Inventory	10404010	8,885.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	331,535.00	
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
nformation and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology	10605031		10,756,598.17
Equipment			
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		55,094.04
Fechnical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		527,450.28
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		126,956.72
Computer Software	10801020	160,244,206.52	
Accumulated Amortization - Computer Software	10801021		160,244,206.52
Advances to Officers and Employees	19901040	1,710,046.56	
Accounts Payable	20101010		10,549,127.61
Due to Officers and Employees	20101020		385,932.85
Guaranty/Security Deposits Payable	20401040		261,375.30
Accumulated Surplus/(Deficit)	30101010	6,452,197.71	
TOTAL		183,001,303.28	183,001,303.28

Certified Correct:

LOLITA R. VERDADERO

Chief Accountant Accounting Division



Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Central Office**

# **Post-Closing Trial Balance**

As of December 31, 2024 Business Related Funds

Account Title	Account Code	Debit	Credit
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	54.827.30	
Due from Officers and Employees	10399020	26,268.66	
Accumulated Surplus/(Deficit)	30101010		230,795.96
TOTAL		230,795.96	230,795.96

Certified Correct:

LOLITA R. VERDADERO

Chief Accountant Accounting Division



Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### Central Office

# **Post-Closing Trial Balance**

As of December 31, 2024 Trust Receipts

Account Title	Account Code	Debit	Credit
Due from National Government Agencies	10303010	10,000,000.00	
Due to Officers and Employees	20101020		42,069,43
Due to BIR	20201010		28,802.82
Due to GSIS	20201020		25,681.01
Due to Pag-IBIG	20201030		400.00
Due to PhilHealth	20201040		3,258.70
Due to GOCCs	20201060		2,583.70
Other Payables	29999990		5,296.32
Accumulated Surplus/(Deficit)	30101010		9,891,908.02
TOTAL		10,000,000.00	10,000,000.00

Certified Correct:

#### LOLITA R. VERDADERO

Chief Accountant Accounting Division



Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Position**

As of December 31, 2024

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	OFFICE OF THE AUDITOR - DEPARTMENT OF FINAN  FEB 11 2025  BY: Juan Time: 3:53	
817,456.66		
545,215.73		
0.00	1,362,672.39	
	282,744.40	
3,639.75		
22,744,403.90		
4,587,872.28	27,335,915.93	
6,473,655.13		
351,035.00		
47,479.60	6,872,169.73	
5,719,460.51		
15,683,486.26		
728,345.67	22,131,292.44	
	57,984,794.89	
333,978,032.72		
658,703.95		
3,929.05		

658,962,172.96

### **ASSETS**

**Current Assets** 

Cash and Cash Equivalents

Cash on Hand

Cash in Bank - Local Currency

Treasury/Agency Cash Accounts

Investments

Financial Assets - Others

Receivables

Loans and Receivable Accounts

Inter-Agency Receivables

Other Receivables

Inventories

Inventory Held for Consumption

Semi-Expendable Machinery and Equipment

Semi-Expendable Furniture, Fixtures and Books

Other Assets

Advances

Prepayments

Other Assets

**Total Current Assets** 

Non - Current Assets

Property, Plant and Equipment

Land

Land Improvements

Infrastructure Assets

**Buildings and Other Structures** 

Date/Time Printed: January 31, 2025 10:03:46 AM

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Condensed Statement of Financial Position**

As of December 31, 2024

63,113,898.19

Machinery and Equipment

TOTAL NET ASSETS/EQUITY

Date/Time Printed: January 31, 2025 10:03:46 AM

Transportation Equipment	47,424,050.32	
Furniture, Fixtures and Books	3,942,092.82	
Other Property, Plant and Equipment	<u>84,664.99</u> 1,108,167,545.00	
Intangible Assets		
Intangible Assets	18,873,555.32	
Total Non - Current Assets		1,127,041,100.32
TOTAL ASSETS		1,185,025,895.21
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables	88,634,805.64	
Inter-Agency Payables		
Inter-Agency Payables	20,033,632.75	
Trust Liabilities		
Trust Liabilities	10,996,468.20	
Deferred Credits	660.00	
Other Payables		
Other Payables	3,075,995.88	
Total Current Liabilities		122,741,562.47
TOTAL LIABILITIES		122,741,562.47
TOTAL ASSETS LESS TOTAL LIABILITIES		1,062,284,332.74
EQUITY		
Net Asset/Equity		
Net Asset/Equity	1,062,284,332.74	

1,062,284,332.74

Page 2 of 3

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Position**

As of December 31, 2024

INTER-AGENCY TRANSFERRED FUND (IATF) CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF GENERAL FUND - AUTOMATIC APPROPRIATIONS -GENERAL FUND - AUTOMATIC APPROPRIATIONS -INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD) GENERAL FUND - AUTOMATIC APPROPRIATIONS -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 GENERAL FUND - NEW GENERAL APPROPRIATIONS -GENERAL FUND - NEW GENERAL APPROPRIATIONS -CONTINGENT FUND 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 GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -**AGENCIES** SPECIFIC BUDGETS OF NATIONAL GOVERNMENT GENERAL FUND - UNPROGRAMMED FUNDS - FOR **AGENCIES** PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION 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

CUSTODIAL FUNDS - TRUST RECEIPTS -

## **Central Office**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## Condensed Statement of Financial Position

As of December 31, 2024

#### Regular Agency Fund

3,921,923.54

ency Fund		
	OFFICE OF THE AUDITOR - DEPARTMENT OF FEB 11 2025  BY:	
817,456.66		
545,215,73	1,362,672.39	
	282,744.40	
3,639.75		
12,408,476.03		
3,748,443.31	16,160,559.09	
6,464,770.13		
19,500.00		
47.479.60	6,531,749.73	
3,456,555.95		
15.683.486.26	19,140,042,21	
	43,477,767.82	
333,978,032.72		
658,703.95		
658,962,172.96		
60,630,452.90		
47,424,050.32		

#### **ASSETS**

**Current Assets** 

Cash on Hand

Cash and Cash Equivalents

Cash in Bank - Local Currency

Investments

Financial Assets - Others

Receivables

Loans and Receivable Accounts

Inter-Agency Receivables

Other Receivables

Inventories

Inventory Held for Consumption

Semi-Expendable Machinery and Equipment

Semi-Expendable Furniture, Fixtures and Books

Other Assets

Advances

Prepayments

**Total Current Assets** 

Non - Current Assets

Property, Plant and Equipment

Land

Land Improvements

**Buildings and Other Structures** 

Machinery and Equipment Transportation Equipment

Furniture, Fixtures and Books

Date/Time Printed:

January 31, 2025 10:04:27 AM

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Condensed Statement of Financial Position**

As of December 31, 2024

## Regular Agency Fund

Other Property, Plant and Equipment	<u>84,664.99</u> 1,105,660,001.38		
Intangible Assets			
Intangible Assets	18,873,555.32		
Total Non - Current Assets		1,124,533,556.70	
TOTAL ASSETS		2	1,168,011,324.52
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities	(0.7		
Financial Liabilities			
Payables	77,657,675.75		
Inter-Agency Payables			
Inter-Agency Payables	18,535,550.31		
Trust Liabilities			
Trust Liabilities	10,735,092.90		
Deferred Credits	660.00		
Other Payables			
Other Payables	3,070,699.56		
Total Current Liabilities	,	109,999,678.52	
TOTAL LIABILITIES			109,999,678.52
TOTAL ASSETS LESS TOTAL LIABILITIES		2	1,058,011,646.00
EQUITY		-	
Net Asset/Equity			
Net Asset/Equity	1,058,011,646.00		
TOTAL NET ASSETS/EQUITY			1,058,011,646.00

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Position**

As of December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

ASSETS Current Assets Receivables		OFFICE D N EY:	FEB 11 2025	1 00 00 NA 00 00 00 00 00 00 00 00 00 00 00 00 00
Inter-Agency Receivables		186,227.87		
Inventories				
Inventory Held for Consumption	8,885.00			
Semi-Expendable Machinery and Equipment	331,535.00	340,420.00		
Other Assets				
Advances		1,710.046.56		
Total Current Assets			2,236,694.43	
Non - Current Assets				
Property, Plant and Equipment				
Infrastructure Assets	3,929.05			
Machinery and Equipment	2,483,445.29			
Furniture, Fixtures and Books	20,169.28	2.507.543.62		
Total Non - Current Assets		-	2.507,543.62	
TOTAL ASSETS				4,744,238.05
LIABILITIES				X
Current Liabilities				
Financial Liabilities				
Payables		10,935,060.46		
Trust Liabilities				
Trust Liabilities		261.375.30		
Total Current Liabilities		-	11,196,435.76	
TOTAL LIABILITIES				11,196,435.76

TOTAL ASSETS LESS TOTAL LIABILITIES

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**EQUITY** 

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(6,452,197.71)

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Condensed Statement of Financial Position**

As of December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Net Asset/Equity

Net Asset/Equity

(6,452,197.71)

**TOTAL NET ASSETS/EQUITY** 

(6,452,197.71)

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Position**

As of December 31, 2024

#### **Internally Generated Funds**

TOTAL ASSETS	0.00
LIABILITIES	
TOTAL LIABILITIES	0.00
TOTAL ASSETS LESS TOTAL LIABILITIES	0.00
EQUITY	
Net Asset/Equity	



0.00

**ASSETS** 

TOTAL NET ASSETS/EQUITY

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Position**

As of December 31, 2024

#### **Business Related Funds**

Current Assets		
Receivables		
Inter-Agency Receivables	149,700.00	
Other Receivables	81.095.96 230.795.96	
Total Current Assets	230.795.96	
TOTAL ASSETS	=	230,795.96
LIABILITIES		
TOTAL LIABILITIES		0.00
TOTAL ASSETS LESS TOTAL LIABILITIES	. =	230,795.96
EQUITY		
Net Asset/Equity		
Net Asset/Equity	230,795.96	
TOTAL NET ASSETS/EQUITY	_	230,795.96

**ASSETS** 

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Condensed Statement of Financial Position**

As of December 31, 2024

#### **Trust Receipts**

Current Assets				
Receivables				
Inter-Agency Receivables	10,000,000.00			
Other Receivables	758,333.01	10,758,333.01		
Other Assets				
Advances	552,858.00			
Other Assets	728.345.67	1,281,203.67		
Total Current Assets			12.039,536.68	
TOTAL ASSETS			=	12,039,536.68
LIABILITIES				
Current Liabilities				
Financial Liabilities				
Payables		42,069.43		
Inter-Agency Payables				
Inter-Agency Payables		1,498,082.44		
Other Payables				
Other Payables		5.296.32		
Total Current Liabilities			1,545,448,19	
TOTAL LIABILITIES				1,545,448.19
TOTAL ASSETS LESS TOTAL LIABILITIES			=	10,494,088.49
EQUITY				
Net Asset/Equity				
Net Asset/Equity		10.494.088.49		
TOTAL NET ASSETS/EQUITY			:	10,494,088.49

**ASSETS** 

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Accountable Forms, Plates and Stickers Inventory

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

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ASSETS  Current Assets  Cash and Cash Equivalents  Cash on Hand  Cash - Collecting Officers	OFFICE OF THE AUG	B 11 2025  TIME: 3:5	NANCE CONTRACT
Petty Cash	785,000.00	817,456.66	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	·	545,215.73	1,362,672.39
Investments			
Financial Assets - Others			
Investments in Stocks	3,500.00		
Other Investments	279.244.40		282,744.40
Receivables			
Loans and Receivable Accounts			
Accounts Receivable		3,639.75	
Inter-Agency Receivables			
Due from National Government Agencies	22,408,476.03		
Due from Government-Owned and/or Controlled Corporations	186,227.87		
Due from Local Government Units	149.700.00	22,744,403.90	
Other Receivables			
Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,278,604.45		
Other Receivables	371.858.59	4.587,872.28	27,335,915.93
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	5,367,041.27		

125,468.44

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Detailed Statement of Financial Position**

As of December 31, 2024

Drugs and Medicines Inventory	609,904.41		
Medical, Dental and Laboratory Supplies Inventory	311,676.65		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	45,329.36	6,473,655.13	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		351,035.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books	-	47,479.60	6,872,169.73
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,626,005.68		
Advances to Officers and Employees	4,093,454.83	5,719,460.51	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	822,606.40		
Prepaid Subscription	5,223,040.35		
Other Prepayments	2,177,398.79	15,683,486.26	
Other Assets			
Other Assets	-	728,345.67	22,131,292.44
Total Current Assets			57,984,794.89
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
	0.000.000.00		

2,265,821.50

Other Land Improvements

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Detailed Statement of Financial Position**

As of December 31, 2024

Less : Accumulated Depreciation - Other Land	1,607,117.55		658,703.95
Improvements Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	94,561.79		3,929.05
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less: Accumulated Depreciation - Buildings	847,939,880.22	638,897,980.81	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	21,482,899.68	20,064,192.15	658,962,172.96
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	1,207,264.16	355,417.58	
Information and Communication Technology Equipment	183,975,502.32		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	134,768,541.72	49,206,960.60	
Communication Equipment	797,127.78		
Less : Accumulated Depreciation - Communication Equipment	252,240.71	544,887.07	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	7,825,804.05	9,120,716.87	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	303,544.15	179,455.85	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	600,856.00	531,944.00	
Technical and Scientific Equipment	2,244,042.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	920,732.04	1,323,310.24	
Other Equipment	33,626,900.83		

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

Less : Accumulated Depreciation - Other Equipment	31,775,694.85	1,851,205.98	63,113,898.19	
Transportation Equipment				
Motor Vehicles	92,418,924.99			
Less: Accumulated Depreciation - Motor Vehicles	44,994,874.67		47,424,050.32	
Furniture, Fixtures and Books				
Furniture and Fixtures	11,173,148.70			
Less : Accumulated Depreciation - Furniture and Fixtures	7,231,055.88		3,942,092.82	
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	123,029.92			
Less: Accumulated Depreciation - Other Property, Plant and Equipment	38,364.93	-	84,664.99	1,108,167,545.00
Intangible Assets				
Intangible Assets				
Computer Software	262,574,488.14			
Less: Accumulated Amortization - Computer Software	243,700,932.82		-	18,873,555.32
Total Non - Current Assets			-	1,127,041,100.32
TOTAL ASSETS			=	1,185,025,895.21
LIABILITIES				
Deferred Credits/Unearned Income				
Current Liabilities				
Financial Liabilities				
Payables				
Accounts Payable		84,338,119.34		
Due to Officers and Employees	-	4,296,686.30		88,634,805.64
Inter-Agency Payables				
Inter-Agency Payables				
Due to BIR		7,602,623.73		

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

Due to GSIS	4,799,738.11	
Due to Pag-IBIG	519,765.99	
Due to PhilHealth	806,852.97	
Due to NGAs	501,096.93	
Due to GOCCs	5,803,555.02	20,033,632.75
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	155,415.06	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	1,062,885.96	10,996,468.20
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		3,075,995.88
Total Current Liabilities		122,741,562.47
TOTAL LIABILITIES		122,741,562.47
TOTAL ASSETS LESS TOTAL LIABILITIES		1,062,284,332.74
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,062,284,332.74
TOTAL NET ASSETS/EQUITY		1,062,284,332.74

**Central Office** 

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Detailed Statement of Financial Position**

As of December 31, 2024

**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** GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY 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 - -

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

## Regular Agency Fund

ASSETS	OFFICE OF THE	MMISSION ON AUDITION OF AUDITI	FINANCE
Current Assets	IIII	1 20 11 2020	[[U]]
Cash and Cash Equivalents	BY:		5.53
Cash on Hand	14		
Cash - Collecting Officers	32,456.66		
Petty Cash	785,000.00	817,456.66	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	-	545.215.73	1,362,672.39
Investments			
Financial Assets - Others			
Investments in Stocks	3,500.00		
Other Investments	279.244.40		282,744.40
Receivables			
Loans and Receivable Accounts			
Accounts Receivable		3,639.75	
Inter-Agency Receivables			
Due from National Government Agencies		12,408,476.03	
Other Receivables			
Receivables- Disallowances/Charges	1,307,123.93		
Due from Officers and Employees	2,252,335.79		
Other Receivables	188,983,59	3.748.443.31	16,160,559.09
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	5,358,156.27		
Accountable Forms, Plates and Stickers Inventory	125,468.44		
Drugs and Medicines Inventory	609,904.41		
Medical, Dental and Laboratory Supplies Inventory	311,676.65		
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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

## Regular Agency Fund

Fuel, Oil and Lubricants Inventory		14,235.00		
Other Supplies and Materials Inventory		45,329.36	6,464,770.13	
Semi-Expendable Machinery and Equipment				
Semi-Expendable Information and Communications Technology Equipment			19,500.00	
Semi-Expendable Furniture, Fixtures and Books				
Semi-Expendable Books			47,479.60	6,531,749.73
Other Assets				
Advances				
Advances to Special Disbursing Officer		1,626,005.68		
Advances to Officers and Employees		1,830,550.27	3,456,555.95	
Prepayments				
Advances to Contractors		7,460,440.72		
Prepaid Insurance		822,606.40		
Prepaid Subscription		5,223,040.35		
Other Prepayments		2,177,398.79	15,683,486.26	19,140,042.21
Total Current Assets				43,477,767.82
Non - Current Assets				
Property, Plant and Equipment				
Land				
Land			333,978,032.72	
Land Improvements				
Other Land Improvements	2,265,821.50			
Less: Accumulated Depreciation - Other Land Improvements	1,607,117.55		658,703.95	
Buildings and Other Structures				
Buildings	1,486,837,861.03			
Less: Accumulated Depreciation - Buildings	847,939,880.22	638,897,980.81		

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Detailed Statement of Financial Position**

As of December 31, 2024

## Regular Agency Fund

Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	21,482,899.68	20,064,192.15	658,962,172.96
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	1,207,264.16	355,417.58	
Information and Communication Technology Equipment	171,624,251.96		
Less: Accumulated Depreciation - Information and Communication Technology Equipment	124,011,943.55	47,612,308.41	
Communication Equipment	732,690.00		
Less : Accumulated Depreciation - Communication Equipment	197,146.67	535,543.33	
Military, Police and Security Equipment	16,946,520.92		
Less: Accumulated Depreciation - Military, Police and Security Equipment	7,825,804.05	9,120,716.87	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	303,544.15	179,455.85	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	600,856.00	531,944.00	
Technical and Scientific Equipment	837,142.64		
Less: Accumulated Depreciation - Technical and Scientific Equipment	393,281.76	443,860.88	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	31,775,694.85	1,851,205.98	60,630,452.90
Transportation Equipment			
Motor Vehicles	92,418,924.99		
Less: Accumulated Depreciation - Motor Vehicles	44,994,874.67		47,424,050.32
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,104,099.16		3,921,923.54

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

### Regular Agency Fund

Other Property, Plant and Equipment		
Other Property, Plant and Equipment	123,029.92	
Less: Accumulated Depreciation - Other Property, Plant and Equipment	38,364.93	<u>84,664.99</u> 1,105,660,001.38
Intangible Assets		
Intangible Assets		
Computer Software	102,330,281.62	
Less : Accumulated Amortization - Computer Software	83,456,726.30	18,873,555.32
Total Non - Current Assets		1,124,533,556.70
TOTAL ASSETS		1,168,011,324.52
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	73,788,991.73	
Due to Officers and Employees	3,868,684.02	77,657,675.75
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	7,573,820.91	
Due to GSIS	4,774,057.10	
Due to Pag-IBIG	519,365.99	
Due to PhilHealth	803,594.27	
Due to NGAs	501,096.93	
Due to GOCCs	4,363,615.11	18,535,550.31
Trust Liabilities		
Trust Liabilities		

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

#### Regular Agency Fund

Trust Liabilities	155,415.06	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	1,062,885.96	10,735,092.90
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		3,070,699.56
Total Current Liabilities		109,999,678.52
TOTAL LIABILITIES		109,999,678.52
TOTAL ASSETS LESS TOTAL LIABILITIES		1,058,011,646.00
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,058,011,646.00

1,058,011,646.00

TOTAL NET ASSETS/EQUITY

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

ASSETS				
Current Assets	OFFICE OF TH	MMISSION ON AULU HE AUDITOR - DEPARTMENT	OF FINANCE	
Receivables	110)[1	FEB 11 2025	<b>6</b> 11 1!1	
Inter-Agency Receivables		1 20 11 2025		
Due from Government-Owned and/or Controlled Corporations	BY:	Dan TIME:	5:17	186,227.87
Inventories				
Inventory Held for Consumption				
Office Supplies Inventory			8,885.00	
Semi-Expendable Machinery and Equipment				
Semi-Expendable Information and Communications Technology Equipment			331,535.00	340,420.00
Other Assets				
Advances				
Advances to Officers and Employees			_	1,710,046,56
Total Current Assets				2,236,694.43
Non - Current Assets				
Property, Plant and Equipment				
Infrastructure Assets				
Power Supply Systems	98,490.84			
Less: Accumulated Depreciation - Power Supply Systems	94.561.79		3,929.05	
Machinery and Equipment				
Information and Communication Technology Equipment	12,351,250.36			
Less: Accumulated Depreciation - Information and Communication Technology Equipment	10,756,598.17	1,594,652.19		
Communication Equipment	64,437.78			
Less: Accumulated Depreciation - Communication Equipment	55,094.04	9,343.74		
Technical and Scientific Equipment	1,406,899.64			
Less: Accumulated Depreciation - Technical and	527,450,28	879.449.36	2,483,445.29	

Page 1 of 2

Scientific Equipment

Date/Time Printed: January 31, 2025 10:07:33 AM

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

### Special Account - Foreign Assisted/Foreign Grants Fund

Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less: Accumulated Depreciation - Furniture and Fixtures	126,956.72	20,169.28	2,507,543.62
Total Non - Current Assets			2,507,543.62
TOTAL ASSETS			4,744,238.05
LIABILITIES		_	
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	10,549,127.61		
Due to Officers and Employees	385,932.85		10,935,060.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable		-	261,375.30
Total Current Liabilities		o <del>l</del>	11,196,435.76
TOTAL LIABILITIES			11,196,435.76
TOTAL ASSETS LESS TOTAL LIABILITIES			(6,452,197.71)
EQUITY		_	
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			(6,452,197.71)
TOTAL NET ASSETS/EQUITY		<u></u>	(6,452,197.71)

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

#### **Internally Generated Funds**

TOTAL LIABILITIES	0.00
TOTAL ASSETS LESS TOTAL LIABILITIES	0.00
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	0.00
TOTAL NET ASSETS/EQUITY	0.00



**TOTAL ASSETS** 

0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

#### **Business Related Funds**

AS	SE	TS

**Current Assets** 

Receivables

Inter-Agency Receivables

Due from Local Government Units

149,700.00

Other Receivables

Receivables- Disallowances/Charges

54,827.30

26,268,66

Due from Officers and Employees

81,095.96 230.795.96

**Total Current Assets** 

230.795.96

**TOTAL ASSETS TOTAL LIABILITIES**  230,795.96

0.00

TOTAL ASSETS LESS TOTAL LIABILITIES

230,795.96

### **EQUITY**

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

TOTAL NET ASSETS/EQUITY



230,795,96

230,795.96

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

## **Detailed Statement of Financial Position**

As of December 31, 2024

#### **Trust Receipts**

C	C	=	•	0

**Current Assets** 

Receivables

Inter-Agency Receivables

Due from National Government Agencies

10,000,000.00

Other Receivables

Receivables- Disallowances/Charges

575,458.01

Other Receivables

182.875.00 758.333.01 10,758,333.01

Other Assets

Advances

Advances to Officers and Employees

552,858.00

Other Assets

Other Assets

728.345.67 1.281.203.67

12.039.536.68

12,039,536.68

**Total Current Assets** 

**TOTAL ASSETS** 

LIABILITIES

**Current Liabilities** 

Financial Liabilities

Payables

Due to Officers and Employees

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

Due to GSIS

Due to Pag-IBIG

Due to PhilHealth Due to GOCCs

Date/Time Printed: January 31, 2025 10:09:57 AM OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

42,069.43

28,802.82

25,681.01

400.00

3,258.70

1,439,939,91

1,498,082.44

Page 1 of 2

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Position**

As of December 31, 2024

#### **Trust Receipts**

Other Payables	
Other Payables	5,296.32
Total Current Liabilities	1,545,448.19
TOTAL LIABILITIES	1,545,448.19
TOTAL ASSETS LESS TOTAL LIABILITIES	10,494,088.49
EQUITY	-
Net Asset/Equity	

Other Payables

Accumulated Surplus/(Deficit)

**TOTAL NET ASSETS/EQUITY** 

10,494,088.49

10,494,088.49

**Central Office** 

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### Condensed Statement of Financial Performance

As of December 31, 2024

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Revenue

Service and Business Income 3,217,469.42

Other Non-Operating Income 34,974.92

**Total Revenue** 3,252,444.34

Less: Current Operating Expenses

Non-Cash Expenses

Personnel Services 511,097,315.40

Maintenance and Other Operating Expenses 478,241,383.10

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COMMISSION ON AUTO OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

**Current Operating Expenses** 

Surplus/(Deficit) from Current Operations

Net Financial Assitance/Subsidy BY: \_JAAN 996,938,545.21

Lossess (2.949.30)

Surplus(Deficit) for the period (116,921,294.28)

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATE

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

GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS

GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY

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

127,770,636.03

1,117,109,334.53

(1,113,856,890.19)

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Performance**

For the period ending December 31, 2024

Regular Agency Fund

3,217,469.42
33,642.92
3,251,112.34
509,400,993.77
466,888,040.01
127,576,899.31
1,103,865,933.09
(1,100,614,820.75)
989,558,309.67
(2,949.30)



Surplus(Deficit) for the period

(111,059,460.38)

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Performance**

For the period ending December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses

Maintenance and Other Operating Expenses 11,205,343.09

Non-Cash Expenses 193,736.72

**Current Operating Expenses** 11,399,079.81

Surplus/(Deficit) from Current Operations (11,399,079.81)

Net Financial Assitance/Subsidy 5,488,971.97

Surplus(Deficit) for the period (5,910,107.84)



Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Financial Performance**

For the period ending December 31, 2024

**Trust Receipts** 

Revenue

Other Non-Operating Income 1,332.00

**Total Revenue** 1,332.00

Less: Current Operating Expenses

Personnel Services 1,696,321.63

Maintenance and Other Operating Expenses 148,000.00

**Current Operating Expenses** 1,844,321.63

Surplus/(Deficit) from Current Operations (1,842,989.63)

Net Financial Assitance/Subsidy 1,891,263.57

Surplus(Deficit) for the period 48,273.94



Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### **Detailed Statement of Financial Performance**

As of December 31, 2024

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

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Service and Business Income

Service Income

Processing Fees

Other Service Income

2,839,970.00

377,300.00

3,217,270.00

Business Income

Interest Income

199.42

199.42

3,217,469.42

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income

34,974.92

34,974.92

3,252,444.34

#### **Total Revenue**

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular

Salaries and Wages - Casual/Contractual

304,611,767.15

19,478,596.17

324,090,363.32

Other Compensation

Personal Economic Relief Allowance (PERA)

Representation Allowance (RA)

Transportation Allowance (TA)

Clothing/Uniform Allowance

Subsistence Allowance

Laundry Allowance

Honoraria

Hazard Pay

Year End Bonus

Overtime and Night Pay

Cash Gift

9,488,623.84

9,064,312.50

5,860,312.50

2,783,000.00

28,275.00

3,855.58

537,000.00

386,362.00

3,761,901.30

25,751,321.05

1,968,250.00

January 31, 2025 10:12:48 AM Date/Time Printed:

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Performance**

As of December 31, 2024

Mid-Year Bonus	24,609,714.00		
Other Bonuses and Allowances	31,620,283.07	115,863,210.84	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	36,153,658.71		
Pag-IBIG Contributions	915,500.00		
PhilHealth Contributions	6,639,820.46		
Employees Compensation Insurance Premiums	476,500.00	44,185,479.17	
Other Personnel Benefits			
Terminal Leave Benefits	8,217,562.71		
Other Personnel Benefits	18,740,699.36	26,958,262.07	511,097,315.40
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,633,246.44		
Traveling Expenses - Foreign	39,432,074.64	43,065,321.08	
Training and Scholarship Expenses			
Training Expenses	20,788,601.82		
Scholarship Grants/Expenses	147,900.00	20,936,501.82	
Supplies and Materials Expenses			
Office Supplies Expenses	4,211,897.58		
Accountable Forms Expenses	68,361.98		
Drugs and Medicines Expenses	1,220,157.64		
Medical, Dental and Laboratory Supplies Expenses	138,460.15		
Fuel, Oil and Lubricants Expenses	4,679,489.98		
Semi-Expendable Machinery and Equipment Expenses	5,948,520.62		
Semi-Expendable Furniture, Fixtures and Books Expenses	58,885.50		
Other Supplies and Materials Expenses	2,280,677.86	18,606,451.31	
Utility Expenses			
Water Expenses	3,863,719.63		

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

# **Detailed Statement of Financial Performance**

As of December 31, 2024

Electricity Expenses	30,277,077.22	34,140,796.85
Communication Expenses		
Postage and Courier Services	167,718.35	
Telephone Expenses	5,127,541.94	
Internet Subscription Expenses	8,873,450.79	
Cable, Satellite, Telegraph and Radio Expenses	23,805.00	14,192,516.08
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	4,443,042.43	4,443,042.43
Professional Services		
Legal Services	2,500.00	
Consultancy Services	22,976,646.78	
Other Professional Services	141,135,406.97	164,114,553.75
General Services		
Janitorial Services	18,122,060.28	
Security Services	25,097,423.80	
Other General Services	16,327,057.90	59,546,541.98
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,840,241.39	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	2,744,164.38	4,656,180.77
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,118,654.94	
Fidelity Bond Premiums	938,339.67	
Insurance Expenses	5,607,755.35	7,664,749.96
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	4,311,264.65	

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Performance**

As of December 31, 2024

Rent/Lease Expenses	10,566,346.90		
Subscription Expenses	61,477,692.23		
Donations	860,478.26		
Bank Transaction Fee	3,578.88		
Other Maintenance and Operating Expenses	29,196,348.95	106,874,727.07	478,241,383.10
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	130,104.60		
Depreciation - Buildings and Other Structures	95,729,334.12		
Depreciation - Machinery and Equipment	16,223,920.18		
Depreciation - Transportation Equipment	9,332,271.10		
Depreciation - Furniture, Fixtures and Books	837,283.81	122,252,913.81	
Amortization			
Amortization - Intangible Assets	5,517,722.22	5,517,722.22	127,770,636.03
Total Operating Expenses			1,117,109,334.53
Surplus/(Deficit) from Current Operations			(1,113,856,890.19)
Financial Assitance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	996,938,545.21		996,938,545.21
Losses			
Loss of Assets		(2,949.30)	(2,949.30)
Surplus(Deficit) for the period			(116,921,294.28)

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#### **Central Office**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Detailed Statement of Financial Performance**

As of December 31, 2024

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 GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM

OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

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DORMITORIES, TRAININGS AND SEMINARS

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Detailed Statement of Financial Performance

For the period ending December 31, 2024

Regular Agency Fund

COMMISSION ON AUTH OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

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Service and Business Income

Service Income

Processing Fees

2,839,970.00

Other Service Income

377,300.00

3,217,270.00

Business Income

Interest Income

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income

199.42

33,642.92

199.42

3,217,469.42

33.642.92 3,251,112.34

**Total Revenue** 

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular

304,365,489.65

Salaries and Wages - Casual/Contractual

18,080,410.14

322,445,899.79

Other Compensation

Personal Economic Relief Allowance (PERA)

9,478,623.84

Representation Allowance (RA)

9,064,312.50

Transportation Allowance (TA)

5,860,312.50

Clothing/Uniform Allowance

2,783,000.00

Subsistence Allowance

28,275.00

3,855.58

Laundry Allowance

537,000.00

Honoraria Hazard Pay

386,362.00

Overtime and Night Pay

3,761,901.30

Year End Bonus

25,751,321.05

Cash Gift

1,968,250.00

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

# **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

Mid-Year Bonus	24,609,714.00		
Other Bonuses and Allowances	31,620,283.07	115,853,210.84	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	36,114,863.39		
Pag-IBIG Contributions	915,500.00		
PhilHealth Contributions	6,637,357.68		
Employees Compensation Insurance Premiums	475,900.00	44,143,621.07	
Other Personnel Benefits			
Terminal Leave Benefits	8,217,562.71		
Other Personnel Benefits	18,740,699.36	26,958,262.07	509,400,993.77
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,633,246.44		
Traveling Expenses - Foreign	38,184,819.43	41,818,065.87	
Training and Scholarship Expenses			
Training Expenses	20,130,448.02	20,130,448.02	
Supplies and Materials Expenses			
Office Supplies Expenses	4,125,776.98		
Accountable Forms Expenses	68,361.98		
Drugs and Medicines Expenses	1,220,157.64		
Medical, Dental and Laboratory Supplies Expenses	138,460.15		
Fuel, Oil and Lubricants Expenses	4,679,489.98		
Semi-Expendable Machinery and Equipment Expenses	4,822,310.62		
Semi-Expendable Furniture, Fixtures and Books Expenses	39,987.50		
Other Supplies and Materials Expenses	2,280,677.86	17,375,222.71	
Utility Expenses			
Water Expenses	3,863,719.63		
Electricity Expenses	30,277,077.22	34,140,796.85	

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

Communication Expenses		
Postage and Courier Services	167,718.35	
Telephone Expenses	5,126,012.94	
Internet Subscription Expenses	8,873,450.79	
Cable, Satellite, Telegraph and Radio Expenses	23,805.00	14,190,987.08
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	4,443,042.43	4,443,042.43
Professional Services		
Legal Services	2,500.00	
Consultancy Services	15,165,566.78	
Other Professional Services	141,075,406.97	156,243,473.75
General Services		
Janitorial Services	18,122,060.28	
Security Services	25,097,423.80	
Other General Services	16,327,057.90	59,546,541.98
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,840,241.39	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	2,744,164.38	4,656,180.77
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,118,654.94	
Fidelity Bond Premiums	938,339.67	
Insurance Expenses	5,607,755.35	7,664,749.96
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	4,309,339.65	
Rent/Lease Expenses	10,566,346.90	

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

Subscription Expenses	61,290,446.47		
Donations	853,452.54		
Bank Transaction Fee	3,578.88		
Other Maintenance and Operating Expenses	29,196,348.95	106,678,530.59	466,888,040.01
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	130,104.60		
Depreciation - Buildings and Other Structures	95,729,334.12		
Depreciation - Machinery and Equipment	16,044,160.34		
Depreciation - Transportation Equipment	9,332,271.10		
Depreciation - Furniture, Fixtures and Books	823,306.93	122,059,177.09	
Amortization			
Amortization - Intangible Assets	5,517,722.22	5,517,722.22	127,576,899.31
Total Operating Expenses			1,103,865,933.09
Surplus/(Deficit) from Current Operations			(1,100,614,820.75)
Financial Assitance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	989,558,309.67		989,558,309.67
Losses			
Loss of Assets		(2,949.30)	(2,949.30)
Surplus(Deficit) for the period			(111,059,460.38)

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses				
Maintenance and Other Operating Expenses				
Traveling Expenses				
Traveling Expenses - Foreign		1,247,255.21	1,247,255.21	
Training and Scholarship Expenses				
Training Expenses		658,153.80		
Scholarship Grants/Expenses		147,900.00	806,053.80	
Supplies and Materials Expenses				
Office Supplies Expenses		86,120.60		
Semi-Expendable Machinery and Equipment Exp	penses	978,210.00		
Semi-Expendable Furniture, Fixtures and Books	Expenses	18,898.00	1,083,228.60	
Communication Expenses				
Telephone Expenses		1,529.00	1,529.00	
Professional Services				
Consultancy Services	COMMISSION ON AUDIT	7,811,080.00		
Other Professional Services	OFFICE OF THE AUDITOR - DEPARTMENT OF FINA	60,000.00	7,871,080.00	
Other Maintenance and Operating Expenses	FEB 11 2025			
Representation Expenses		1,925.00		
Subscription Expenses	BY: Joan J:5	187,245.76		
Donations		7,025.72	196,196.48	11,205,343.09
Non-Cash Expenses				
Depreciation				
Depreciation - Machinery and Equipment		179,759.84		
Depreciation - Furniture, Fixtures and Books		13,976.88		193,736.72
Total Operating Expenses				11,399,079.81
Surplus/(Deficit) from Current Operations				(11,399,079.81)
Financial Assitance/Subsidy from LGUs, GOCCs				
Subsidy from National Government		5,488,971.97		5,488,971.97

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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Surplus(Deficit) for the period

(5,910,107.84)

Date/Time Printed: January 31, 2025 10:13:35 AM

**Central Office** 

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Detailed Statement of Financial Performance**

For the period ending December 31, 2024

**Trust Receipts** 

ı	11	31	16	11	u	

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income

**Total Revenue** 

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular

Salaries and Wages - Casual/Contractual

Other Compensation

Personal Economic Relief Allowance (PERA)

Personnel Benefit Contributions

Retirement and Life Insurance Premiums

PhilHealth Contributions

**Employees Compensation Insurance Premiums** 

Maintenance and Other Operating Expenses

Supplies and Materials Expenses

Semi-Expendable Machinery and Equipment Expenses

Total Operating Expenses

Surplus/(Deficit) from Current Operations

Financial Assitance/Subsidy from LGUs, GOCCs

Subsidy from National Government

Surplus(Deficit) for the period

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

FEB 11 2025

BY: 1049 TIME: 3-53

1,332.00

1,332.00

246,277.50

1,398,186.03

1,644,463.53

10,000.00

10,000.00

38,795.32

2,462.78

41,858.10

1,696,321.63

148,000.00

1,844,321.63

(1,842,989.63)

1,891,263.57

1,891,263.57

48,273.94

**Central Office** 

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### Condensed Statement of Cash Flows

For The Period Ended December 31, 2024

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#### CASH FLOWS FROM OPERATING ACTIVITIES

Collection of Income/Revenues

Cash	Inflows
Casn	intiows

Receipt of Notice of Cash Allocation (NCA) 73,409,230.00

Other Receipts 58,718,796.97

**Total Cash Inflows** 132,394,946.81

**Cash Outflows** 

Payment of Expenses (95,468.05)

Purchase of Inventories (2.250.00)

Other Disbursements (188,419,248.65)

**Total Cash Outflows** 

(188,516,966.70)

Cash Provided by (Used in) Operating Activities

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

Total Cash provided by Operating, Investing and Financing Activities

FEB 1 1 2025

 $\Box$ 00

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266,919.84

57,484,692.28

(56,122,019.89)

(56,122,019.89)

BY: JUAN TIME: 1,362,672.39

Cash Balance, Ending Dec 31 2024

Add: Cash Balance, Beginning Dec 1 2024

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

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

GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS

GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY

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

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### Condensed Statement of Cash Flows

For The Period Ended December 31, 2024

#### Regular Agency Fund

#### **CASH FLOWS FROM OPERATING ACTIVITIES**

CL	Inflows	_

Receipt of Notice of Cash Allocation (NCA) 73,287,253.00

Collection of Income/Revenues 266,919.84

Other Receipts 58,713,871.41

**Total Cash Inflows** 132,268,044.25

**Cash Outflows** 

Payment of Expenses (95,468.05)

Purchase of Inventories (2,250.00)

Other Disbursements (177,881,292.28)

**Total Cash Outflows** (177,979,010.33)

Cash Provided by (Used in) Operating Activities (45,710,966.08)

Total Cash provided by Operating, Investing and Financing Activities (45,710,966.08)

Add: Cash Balance, Beginning Dec 1 2024 47,073,638.47

COMMISSION ON AUDIT Cash Balance, Ending Dec 31 2024 1,362,672.39

BY: JOAN

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Condensed Statement of Cash Flows**

For The Period Ended December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

#### **CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Outflows** 

Cash Balance, Ending Dec 31 2024

Other Disbursements (6,361.72) Cash Provided by (Used in) Operating Activities (6,361.72)Total Cash provided by Operating, Investing and Financing Activities (6,361.72)Add: Cash Balance, Beginning Dec 1 2024 6,361.72



0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Condensed Statement of Cash Flows**

For The Period Ended December 31, 2024

#### **Internally Generated Funds**

Add: Cash Balance, Beginning Dec 1 2024 0.00 Cash Balance, Ending Dec 31 2024 0.00



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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Condensed Statement of Cash Flows**

For The Period Ended December 31, 2024

#### **Business Related Funds**

Add : Cash Balance, Beginning Dec 1 2024	0.00
Cash Balance, Ending Dec 31 2024	0.00

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

### **Condensed Statement of Cash Flows**

For The Period Ended December 31, 2024

### **Trust Receipts**

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Receipt of Notice of Cash Allocation (NCA)	121,977.00	
Other Receipts	4,925.56	
Total Cash Inflows		126,902.56
Cash Outflows		
Other Disbursements		(10,531,594.65)
Cash Provided by (Used in) Operating Activities		(10,404,692.09)
Total Cash provided by Operating, Investing and Financing Activities		(10,404,692.09)
Add : Cash Balance, Beginning Dec 1 2024		10,404,692.09
Cash Balance, Ending Dec 31 2024		0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

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#### CAS

SH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Receipt of Notice of Cash Allocation (NCA)		73,409,230.00
Receipt of Notice of Cash Allocation (NCA)	73,409,230.00	
Collection of Income/Revenues		266,919.84
Collection of Other Income	70,264.84	
Collection of Service Income	196,655.00	
Other Receipts		58,718,796.97
Adjustment for cash accounts	47,514.96	
Adjustment in Funding Source Used	4,925.56	
Adjustment on Notice of Cash Allocation (NCA)	47,739,597.09	
Collection of Overpayment of Personal Services - Billed	9,624.67	
Collection of Personal Accounts	178,269.70	
Receipt for Payment of Lost Property	2,949.04	
Refund of Cash Advance	1,061,872.80	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	9,674,043.15	
Total Cash Inflows	1	132.394,946.81
Cash Outflows		
Payment of Expenses		(95,468.05)
Payment for Communication Expenses	(95,468.05)	
Purchase of Inventories		(2,250.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,250.00)	
Other Disbursements	(1	88,419,248.65
Adjustment in Funding Source Used	(4,925.56)	
Adjustment on Notice of Cash Allocation (NCA)	(47,739,597.09)	
Closing of the Petty Cash Fund due to the Retiremen/Tranfer of the Petty Cash Custodian	(40,236.67)	
Closing of Treasury Deposit Accounts.	(9,233,028.90)	
Correction of Errors	(4,200.00)	
Grant of Cash Advance for Travel and SDO	(5,014,719.65)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(466,400.00)	

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Payment for Utilities Expenses

Payment for the Purchase of Semi-Expendable Machinery and Equipment

Payment of Allowances, Bonus and Other Compensation/Benefits

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(13,995.00)

(2,923,845.14)

(178,650.00)

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

# **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

Payment of Communication Expenses	(1,583,237.24)	
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(32,110,663.97)	
Payment of Other Personnel Benefits	(397,729.79)	
Payment of Payables thru ADA	(112,475.31)	
Payment of Professional and Other Professional Services	(14,541,846.24)	
Payment of Salaries, Allowances, Bonus and Other Compensation	(38,406,861.22)	
Payment of Taxes, Insurance Premiums and Other fees	(159,720.00)	
Payment of Training and Scholarship Expenses	(2,857,386.75)	
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(22,087.50)	
Payment/Reimbursement for Repairs and Maintenance	(82,087.50)	
Payment/Reimbursement of Travelling Expenses	(3,313,977.66)	
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(21,899.92)	
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(8,623,322.04)	
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC, HDMF	(358,262.11)	
Remittance of Taxes thru Tax Remittance Advice (TRA)	(9,674,043.15)	
Replenishment of Petty Cash	(144,457.74)	
Unutilized Notice of Cash Allocation (NCA)	(10,389,592.50)	
Total Cash Outflows	(188	,516,966.70)
Cash Provided by (Used in) Operating Activities	(56	.122,019.89)
Total Cash provided by Operating, Investing and Financing Activities	(56	,122,019.89)
Add : Cash Balance, Beginning Dec 1 2024	57	484,692.28
Cash Balance, Ending Dec 31 2024	1	,362,672.39

#### **Central Office**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

#### **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATE 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

GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)

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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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

#### Regular Agency Fund

#### CASH FLOWS FROM OPERATING ACTIVITIES

_			
С	ash Inflows		
	Receipt of Notice of Cash Allocation (NCA)	7	73,287,253.00
	Receipt of Notice of Cash Allocation (NCA)	73,287,253.00	
	Collection of Income/Revenues		266,919.84
	Collection of Other Income	70,264.84	
	Collection of Service Income	196,655.00	
	Other Receipts		58,713,871.41
	Adjustment for cash accounts	47,514.96	
	Adjustment on Notice of Cash Allocation (NCA)	47,739,597.09	
	Collection of Overpayment of Personal Services - Billed	9,624.67	
	Collection of Personal Accounts	178,269.70	
	Receipt for Payment of Lost Property	2,949.04	
	Refund of Cash Advance	1,061,872.80	
	Set-up for the Constructive Receipt of Cash for Remittances thru TRA	9,674,043.15	
	Total Cash Inflows	_1	32,268,044.25
C	ash Outflows		
	Payment of Expenses		(95,468.05)
	Payment for Communication Expenses	(95,468.05)	
	Purchase of Inventories		(2,250.00)
	Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,250.00)	
	Other Disbursements	(17	77,881,292.28)
	Adjustment on Notice of Cash Allocation (NCA)	(47,739,597.09)	
	Closing of the Petty Cash Fund due to the Retiremen/Tranfer of the Petty Cash Custodian	(40,236.67)	
	Closing of Treasury Deposit Accounts.	(9,226,667.75)	
	Correction of Errors	(4,200.00)	
	Grant of Cash Advance for Travel and SDO	(5,014,719.65)	
	Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(466,400.00)	
	Payment for the Purchase of Semi-Expendable Machinery and Equipment	(13,995.00)	
	Payment for Utilities Expenses	(2,923,845.14)	
	Payment of Allowances, Bonus and Other Compensation/Benefits	(178,650.00)	
	Payment of Communication Expenses	(1,583,237.24)	

(32,110,663.97)

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Payment of Other Maintenance and Other Operating Expenses (MOOE)

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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 Ended December 31, 2024

### Regular Agency Fund

Payment of Payables thru ADA	(112,475.31)
Payment of Professional and Other Professional Services	(14,541,846.24)
Payment of Salaries, Allowances, Bonus and Other Compensation	(38,278,535.52)
Payment of Taxes, Insurance Premiums and Other fees	(159,720.00)
Payment of Training and Scholarship Expenses	(2,857,386.75)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(22,087.50)
Payment/Reimbursement for Repairs and Maintenance	(82,087.50)
Payment/Reimbursement of Travelling Expenses	(3,313,977.66)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(21,899.92)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(8,575,807.08)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC, HDMF	(358,262.11)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(9,674,043.15)
Replenishment of Petty Cash	(144,457.74)
Unutilized Notice of Cash Allocation (NCA)	(38,763.50)
Total Cash Outflows	(177,979,010.33)
Cash Provided by (Used in) Operating Activities	(45,710,966.08)
Total Cash provided by Operating, Investing and Financing Activities	(45,710,966.08)
Add : Cash Balance, Beginning Dec 1 2024	47.073,638.47
Cash Balance, Ending Dec 31 2024	1.362,672.39

(397,729.79)

Payment of Other Personnel Benefits

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Outflows		
Other Disbursements		(6,361.72)
Closing of Treasury Deposit Accounts.	(6,361.15)	
Unutilized Notice of Cash Allocation (NCA)	(0.57)	
Total Cash Outflows		(6,361.72)
Cash Provided by (Used in) Operating Activities		(6,361.72)
Total Cash provided by Operating, Investing and Financing Activities		(6,361.72)
Add : Cash Balance, Beginning Dec 1 2024	-	6,361.72

Cash Balance, Ending Dec 31 2024

0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

**Internally Generated Funds** 

Add : Cash Balance, Beginning Dec 1 2024	0.00
Cash Balance Ending Dec 31 2024	0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

#### **Business Related Funds**

Add : Cash Balance, Beginning Dec 1 2024	0.00_
Cash Balance, Ending Dec 31 2024	0.00_

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### **Detailed Statement of Cash Flows**

For The Period Ended December 31, 2024

#### **Trust Receipts**

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash Inflows	
Receipt of Notice of Cash Allocation (NCA)	21,977.00
Receipt of Notice of Cash Allocation (NCA)	
Other Receipts	4,925.56
Adjustment in Funding Source Used 4,925.56	
Total Cash Inflows	126,902.56
Cash Outflows	
Other Disbursements (10,5	31,594.65)
Adjustment in Funding Source Used (4,925.56)	
Payment of Salaries, Allowances, Bonus and Other Compensation (128,325.70)	
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and (47,514.96)	
Unutilized Notice of Cash Allocation (NCA) (10,350,828.43)	
Total Cash Outflows(10.8	531,594.65)
Cash Provided by (Used in) Operating Activities(10,4	404,692.09)
Total Cash provided by Operating, Investing and Financing Activities (10,	404,692.09)
Add : Cash Balance, Beginning Dec 1 2024	404,692.09

Cash Balance, Ending Dec 31 2024

0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

All Franks

	Total net assets/equity
Balance at December 31, 2023	1,206,265,976.14
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(16,813,069.57)
Other Adjustments	317,304.35
Restated balance	1,189,770,210.92
Changes in net assets/equity for 2024	
Surplus for the period	(116,921,294.28)
Adjustment of net revenue recognized directly in net assets/equity	107,688,265.38
Others	(118,252,849.28)
Total recognized revenue and expense for the period	(127,485,878.18)
Balance at Dec 31, 2024	1,062,284,332.74

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

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 IATE GENERAL FUND - AUTOMATIC APPROPRIATIONS -GERMANY GENERAL FUND - AUTOMATIC APPROPRIATIONS -INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD) GENERAL FUND - AUTOMATIC APPROPRIATIONS -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** GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY 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

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

	Total net assets/equity
Balance at December 31, 2023	1,194,054,719.10
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(16,076,343.72)
Other Adjustments	317,304.35
Restated balance	1,178,295,679.73
Changes in net assets/equity for 2024	
Surplus for the period	(111,059,460.38)
Adjustment of net revenue recognized directly in net assets/equity	101,832,792.63
Others	(111,057,365.98)
Total recognized revenue and expense for the period	(120,284,033.73)
Balance at Dec 31, 2024	1,058,011,646.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

	Total net assets/equity
Balance at December 31, 2023	1,501,922.57
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(704,001.89)
Other Adjustments	0.00
Restated balance	797,920.68
Changes in net assets/equity for 2024	
Surplus for the period	(5,910,107.84)
Adjustment of net revenue recognized directly in net assets/equity	5,903,746.69
Others	(7,243,757.24)
Total recognized revenue and expense for the period	(7,250,118.39)
Balance at Dec 31, 2024	(6,452,197.71)

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

### **Internally Generated Funds**

	Total net assets/equity
Balance at December 31, 2023	0.00
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	0.00
Changes in net assets/equity for 2024	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at Dec 31, 2024	0.00

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

#### **Business Related Funds**

	Total net assets/equity
Balance at December 31, 2023	230,795.96
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance .	230,795.96
Changes in net assets/equity for 2024	-
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at Dec 31, 2024	230,795.96
	A CONTRACTOR OF THE PARTY OF TH

Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

# Statement of Changes in Net Assets/Equity

As of December 31, 2024

#### **Trust Receipts**

	Total net assets/equity
Balance at December 31, 2023	10,478,538.51
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(32,723.96)
Other Adjustments	0.00
Restated balance	10,445,814.55
Changes in net assets/equity for 2024	
Surplus for the period	48,273.94
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	48,273.94
Balance at Dec 31, 2024	10,494,088.49