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Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of December 31, 2024

all funds



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	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	3,639.75	
Due from National Government Agencies	10303010	22,408,476.03	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	1,937,409.24	
Due from Officers and Employees	10399020	2,278,604.45	
Other Receivables	10399990	371,858.59	
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	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,607,117.55
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		847,939,880.22
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,482,899.68
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,207,264.16
Information and Communication Technology Equipment	10605030	183,975,502.32	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		134,768,541.72
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		252,240.71
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.05
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		303,544.15
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		600,856.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		920,732.04
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,775,694.85
Motor Vehicles	10606010	92,418,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		44,994,874.67
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,231,055.88
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	262,574,488.14	
Accumulated Amortization - Computer Software	10801021		243,700,932.82
Advances to Special Disbursing Officer	19901030	1,626,005.68	
Advances to Officers and Employees	19901040	4,093,454.83	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	822,606.40	
Prepaid Subscription	19902100	5,223,040.35	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of December 31, 2024

Account Title	Account Code	Debit	Credit
Other Prepayments	19902990	2,177,398.79	
Other Assets	19999990	728,345.67	
Accounts Payable	20101010		84,338,119.34
Due to Officers and Employees	20101020		4,296,686.30
Due to BIR	20201010		7,602,623.73
Due to GSIS	20201020		4,799,738.11
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		5,803,555.02
Trust Liabilities	20401010		155,415.06
Guaranty/Security Deposits Payable	20401040		9,778,167.18
Trust 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		1,188,438,655.92
Processing Fees	40201130		2,839,970.00
Other Service Income	40201990		377,300.00
Interest Income	40202210		199.42
Subsidy from National Government	40301010		996,938,545.21
Miscellaneous Income	40699990		34,974.92
Salaries and Wages - Regular	50101010	304,611,767.15	
Salaries 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	
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	50102110	386,362.00	
Overtime and Night Pay	50102130	3,761,901.30	
Year End Bonus	50102140	25,751,321.05	
Cash Gift	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	36,153,658.71	
Pag-IBIG Contributions	50103020	915,500.00	
PhilHealth Contributions	50103030	6,639,820.46	
Employees Compensation Insurance Premiums	50103040	476,500.00	
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	39,432,074.64	
Training Expenses	50202010	20,788,601.82	
Scholarship Grants/Expenses	50202020	147,900.00	
Office Supplies Expenses	50203010	4,211,897.58	
Accountable Forms Expenses	50203020	68,361.98	
Drugs and Medicines Expenses	50203070	1,220,157.64	
Medical, Dental and Laboratory Supplies Expenses	50203080	138,460.15	
Fuel, Oil and Lubricants Expenses	50203090	4,679,489.98	
Semi-Expendable Machinery and Equipment Expenses	50203210	5,948,520.62	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	58,885.50	
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	5,127,541.94	
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	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of December 31, 2024

Account Title	Account Code	Debit	Credit
Legal Services	50211010	2,500.00	
Consultancy Services	50211030	22,976,646.78	
Other Professional Services	50211990	141,135,406.97	
Janitorial 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	
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	4,311,264.65	
Rent/Lease Expenses	50299050	10,566,346.90	
Subscription Expenses	50299070	61,477,692.23	
Donations	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	
Amortization - Intangible Assets	50502010	5,517,722.22	
Loss of Assets	50504090	2,949.30	
TOTAL		3,656,115,573.16	3,656,115,573.16

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of December 31, 2024

Account Title	Account Code	Debit	Credit
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 - - P.D. 1914			

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

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	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	3,639.75	
Due from National Government Agencies	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	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,607,117.55
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		847,939,880.22
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,482,899.68
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,207,264.16
Information and Communication Technology Equipment	10605030	171,624,251.96	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		124,011,943.55
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		197,146.67
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.05
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		303,544.15
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		600,856.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		393,281.76
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,775,694.85
Motor Vehicles	10606010	92,418,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		44,994,874.67
Furniture 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	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	102,330,281.62	
Accumulated Amortization - Computer Software	10801021		83,456,726.30
Advances to Special Disbursing Officer	19901030	1,626,005.68	
Advances to Officers and Employees	19901040	1,830,550.27	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	822,606.40	
Prepaid Subscription	19902100	5,223,040.35	
Other Prepayments	19902990	2,177,398.79	
Accounts Payable	20101010		73,788,991.73
Due to Officers and Employees	20101020		3,868,684.02
Due to BIR	20201010		7,573,820.91



Department of Finance

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	29999990		3,070,699.56
Accumulated Surplus/(Deficit)	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	50102110	386,362.00	
Overtime and Night Pay	50102130	3,761,901.30	
Year End Bonus	50102140	25,751,321.05	
Cash Gift	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	68,361.98	
Drugs and Medicines Expenses	50203070	1,220,157.64	
Medical, Dental and Laboratory Supplies Expenses	50203080	138,460.15	
Fuel, Oil and Lubricants Expenses	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	50211030	15,165,566.78	
Other Professional Services	50211990	141,075,406.97	
Janitorial Services	50212020	18,122,060.28	
Security Services	50212030	25,097,423.80	
Other General Services	50212990	16,327,057.90	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

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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

Department of Finance

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	
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
Information and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,756,598.17
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		55,094.04
Technical 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	535,728.72	
Subsidy from National Government	40301010		5,488,971.97
Traveling Expenses - Foreign	50201020	1,247,255.21	
Training 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	
Telephone 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	
Donations	50299080	7,025.72	
Depreciation - Machinery and Equipment	50501050	179,759.84	
Depreciation - Furniture, Fixtures and Books	50501070	13,976.88	
TOTAL		188,490,275.25	188,490,275.25

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division



Department of Finance

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		230,795.96
TOTAL		230,795.96	230,795.96

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division



Department of Finance

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		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



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Post-Closing Trial Balance

As of December 31, 2024

all funds

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	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	3,639.75	
Due from National Government Agencies	10303010	22,408,476.03	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Due from Local Government Units	10303030	149,700.00	
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	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,607,117.55
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		847,939,880.22
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,482,899.68
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,207,264.16
Information and Communication Technology Equipment	10605030	178,526,619.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		129,701,361.86
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		252,240.71
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		7,825,804.05
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		303,544.15
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		600,856.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		920,732.04
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,775,694.85
Motor Vehicles	10606010	92,418,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		44,994,874.67
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,231,055.88
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	249,905,566.66	
Accumulated Amortization - Computer Software	10801021		231,032,011.34
Advances to Special Disbursing Officer	19901030	1,626,005.68	
Advances to Officers and Employees	19901040	3,540,596.83	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902090	822,606.40	
Prepaid Subscription	19902990	5,223,040.35	
Other Prepayments	20101010	2,177,398.79	
Accounts Payable			84,338,119.34

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Department of Finance

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
Trust Liabilities	20401010		155,415.06
Guaranty/Security Deposits Payable	20401040		9,778,167.18
Trust 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 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 - - P.D. 1914

Certified Correct :

LOLITA R. VERDADERO

Chief Accountant

Accounting Division

Page 1 of 2

Department of Finance

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
Trust 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

Department of Finance

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
Information and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,756,598.17
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		55,094.04
Technical 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



Department of Finance

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



Department of Finance

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



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

Condensed Statement of Financial Position
As of December 31, 2024

all funds



ASSETS

Current Assets

Cash and Cash Equivalents		
Cash on Hand	817,456.66	
Cash in Bank - Local Currency	545,215.73	
Treasury/Agency Cash Accounts	<u>0.00</u>	1,362,672.39
Investments		
Financial Assets - Others		282,744.40
Receivables		
Loans and Receivable Accounts	3,639.75	
Inter-Agency Receivables	22,744,403.90	
Other Receivables	<u>4,587,872.28</u>	27,335,915.93
Inventories		
Inventory Held for Consumption	6,473,655.13	
Semi-Expendable Machinery and Equipment	351,035.00	
Semi-Expendable Furniture, Fixtures and Books	<u>47,479.60</u>	6,872,169.73
Other Assets		
Advances	5,719,460.51	
Prepayments	15,683,486.26	
Other Assets	<u>728,345.67</u>	<u>22,131,292.44</u>

Total Current Assets 57,984,794.89

Non - Current Assets

Property, Plant and Equipment	
Land	333,978,032.72
Land Improvements	658,703.95
Infrastructure Assets	3,929.05
Buildings and Other Structures	658,962,172.96

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

Condensed Statement of Financial Position
As of December 31, 2024

Machinery and Equipment	63,113,898.19	
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	<u>18,873,555.32</u>	
Total Non - Current Assets		<u>1,127,041,100.32</u>
TOTAL ASSETS		<u><u>1,185,025,895.21</u></u>
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	<u>3,075,995.88</u>	
Total Current Liabilities		<u>122,741,562.47</u>
TOTAL LIABILITIES		122,741,562.47
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,062,284,332.74</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity	<u>1,062,284,332.74</u>	
TOTAL NET ASSETS/EQUITY		<u><u>1,062,284,332.74</u></u>

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Condensed 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 - -
P.D. 1914

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

Condensed Statement of Financial Position
As of December 31, 2024

Regular Agency Fund



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand	817,456.66	
Cash in Bank - Local Currency	<u>545,215.73</u>	1,362,672.39

Investments

Financial Assets - Others		282,744.40
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Receivables

Loans and Receivable Accounts	3,639.75	
Inter-Agency Receivables	12,408,476.03	
Other Receivables	<u>3,748,443.31</u>	16,160,559.09

Inventories

Inventory Held for Consumption	6,464,770.13	
Semi-Expendable Machinery and Equipment	19,500.00	
Semi-Expendable Furniture, Fixtures and Books	<u>47,479.60</u>	6,531,749.73

Other Assets

Advances	3,456,555.95	
Prepayments	<u>15,683,486.26</u>	19,140,042.21

Total Current Assets

43,477,767.82

Non - Current Assets

Property, Plant and Equipment

Land	333,978,032.72	
Land Improvements	658,703.95	
Buildings and Other Structures	658,962,172.96	
Machinery and Equipment	60,630,452.90	
Transportation Equipment	47,424,050.32	
Furniture, Fixtures and Books	3,921,923.54	

Department of Finance
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		<u>18,873,555.32</u>	
Total Non - Current Assets			<u>1,124,533,556.70</u>
TOTAL ASSETS			<u><u>1,168,011,324.52</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
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		<u>3,070,699.56</u>	
Total Current Liabilities			<u>109,999,678.52</u>
TOTAL LIABILITIES			109,999,678.52
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>1,058,011,646.00</u></u>
EQUITY			
Net Asset/Equity			
Net Asset/Equity		<u>1,058,011,646.00</u>	
TOTAL NET ASSETS/EQUITY			<u><u>1,058,011,646.00</u></u>

Department of Finance
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			
Inter-Agency Receivables		186,227.87	
Inventories			
Inventory Held for Consumption	8,885.00		
Semi-Expendable Machinery and Equipment	<u>331,535.00</u>	340,420.00	
Other Assets			
Advances		<u>1,710,046.56</u>	
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	<u>20,169.28</u>	<u>2,507,543.62</u>	
Total Non - Current Assets			<u>2,507,543.62</u>
TOTAL ASSETS			<u>4,744,238.05</u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables		10,935,060.46	
Trust Liabilities			
Trust Liabilities		<u>261,375.30</u>	
Total Current Liabilities			<u>11,196,435.76</u>
TOTAL LIABILITIES			11,196,435.76
TOTAL ASSETS LESS TOTAL LIABILITIES			<u>(6,452,197.71)</u>
EQUITY			

Department of Finance
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)

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

Condensed Statement of Financial Position
As of December 31, 2024

Internally Generated Funds

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



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

Condensed Statement of Financial Position
As of December 31, 2024

Business Related Funds

ASSETS

Current Assets

Receivables

Inter-Agency Receivables	149,700.00	
Other Receivables	<u>81,095.96</u>	<u>230,795.96</u>

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	<u>230,795.96</u>	
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TOTAL NET ASSETS/EQUITY 230,795.96

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

Condensed Statement of Financial Position
As of December 31, 2024

Trust Receipts

ASSETS

Current Assets

Receivables

Inter-Agency Receivables	10,000,000.00	
Other Receivables	<u>758,333.01</u>	10,758,333.01

Other Assets

Advances	552,858.00	
Other Assets	<u>728,345.67</u>	<u>1,281,203.67</u>

Total Current Assets 12,039,536.68

TOTAL ASSETS

12,039,536.68

LIABILITIES

Current Liabilities

Financial Liabilities

Payables		42,069.43
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Inter-Agency Payables

Inter-Agency Payables		1,498,082.44
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Other Payables

Other Payables	<u>5,296.32</u>	
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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	<u>10,494,088.49</u>	
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TOTAL NET ASSETS/EQUITY

10,494,088.49

Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of December 31, 2024

all funds



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

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 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

Accountable Forms, Plates and Stickers Inventory 125,468.44

Department of Finance
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	<u>45,329.36</u>	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		<u>47,479.60</u>	6,872,169.73
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,626,005.68		
Advances to Officers and Employees	<u>4,093,454.83</u>	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	<u>2,177,398.79</u>	15,683,486.26	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>22,131,292.44</u>
Total Current Assets			57,984,794.89
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		

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

Department of Finance
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			<u>1,127,041,100.32</u>
TOTAL ASSETS			<u><u>1,185,025,895.21</u></u>
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	

Department of Finance
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	<u>5,803,555.02</u>	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	<u>1,062,885.96</u>	10,996,468.20
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>3,075,995.88</u>
Total Current Liabilities		<u>122,741,562.47</u>
TOTAL LIABILITIES		122,741,562.47
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,062,284,332.74</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,062,284,332.74</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,062,284,332.74</u></u>

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 - -
P.D. 1914

Department of Finance
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

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	32,456.66	
Petty Cash	<u>785,000.00</u>	817,456.66

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account	<u>545,215.73</u>	1,362,672.39
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Investments

Financial Assets - Others

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

Receivables

Loans and Receivable Accounts

Accounts Receivable		3,639.75
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Inter-Agency Receivables

Due from National Government Agencies		12,408,476.03
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Other Receivables

Receivables- Disallowances/Charges	1,307,123.93	
Due from Officers and Employees	2,252,335.79	
Other Receivables	<u>188,983.59</u>	<u>3,748,443.31</u>
		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

Department of Finance
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	<u>45,329.36</u>	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		<u>47,479.60</u>	6,531,749.73
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,626,005.68		
Advances to Officers and Employees	<u>1,830,550.27</u>	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	<u>2,177,398.79</u>	<u>15,683,486.26</u>	<u>19,140,042.21</u>
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	<u>1,607,117.55</u>	658,703.95	
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>847,939,880.22</u>	638,897,980.81	

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

Department of Finance
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	<u>38,364.93</u>	<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	<u>83,456,726.30</u>		<u>18,873,555.32</u>

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	<u>3,868,684.02</u>		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	<u>4,363,615.11</u>		18,535,550.31

Trust Liabilities

Trust Liabilities

Department of Finance
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	<u>1,062,885.96</u>	10,735,092.90
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>3,070,699.56</u>
Total Current Liabilities		<u>109,999,678.52</u>
TOTAL LIABILITIES		109,999,678.52
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,058,011,646.00</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,058,011,646.00</u>
TOTAL NET ASSETS/EQUITY		<u>1,058,011,646.00</u>

Department of Finance
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

Receivables			
Inter-Agency Receivables			
Due from Government-Owned and/or Controlled Corporations			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		<u>331,535.00</u>	340,420.00
Other Assets			
Advances			
Advances to Officers and Employees			<u>1,710,046.56</u>
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	<u>94,561.79</u>	3,929.05	
Machinery and Equipment			
Information and Communication Technology Equipment	12,351,250.36		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>10,756,598.17</u>	1,594,652.19	
Communication Equipment	64,437.78		
Less : Accumulated Depreciation - Communication Equipment	<u>55,094.04</u>	9,343.74	
Technical and Scientific Equipment	1,406,899.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>527,450.28</u>	<u>879,449.36</u>	2,483,445.29

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

Department of Finance
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 ASSETS	0.00
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



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

Detailed Statement of Financial Position
As of December 31, 2024

Business Related Funds

ASSETS			
Current Assets			
Receivables			
Inter-Agency Receivables			
Due from Local Government Units		149,700.00	
Other Receivables			
Receivables- Disallowances/Charges	54,827.30		
Due from Officers and Employees	26,268.66	81,095.96	230,795.96
Total Current Assets			230,795.96
TOTAL ASSETS			230,795.96
TOTAL LIABILITIES			0.00
TOTAL ASSETS LESS TOTAL LIABILITIES			230,795.96
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			230,795.96
TOTAL NET ASSETS/EQUITY			230,795.96



Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of December 31, 2024

Trust Receipts

ASSETS

Current Assets

Receivables

Inter-Agency Receivables

Due from National Government Agencies	10,000,000.00	
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Other Receivables

Receivables- Disallowances/Charges	575,458.01	
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Other Receivables	182,875.00	758,333.01	10,758,333.01
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Other Assets

Advances

Advances to Officers and Employees	552,858.00		
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Other Assets

Other Assets	728,345.67	1,281,203.67	
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Total Current Assets

12,039,536.68

TOTAL ASSETS

12,039,536.68

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Due to Officers and Employees		42,069.43	
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Inter-Agency Payables

Inter-Agency Payables

Due to BIR	28,802.82		
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Due to GSIS	25,681.01		
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Due to Pag-IBIG	400.00		
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Due to PhilHealth	3,258.70		
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Due to GOCCs	1,439,939.91		
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1,498,082.44



Department of Finance
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	
Other Payables	<u>5,296.32</u>
Total Current Liabilities	<u>1,545,448.19</u>
TOTAL LIABILITIES	1,545,448.19
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>10,494,088.49</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>10,494,088.49</u>
TOTAL NET ASSETS/EQUITY	<u>10,494,088.49</u>

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Condensed Statement of Financial Performance

As of December 31, 2024

all funds

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	
Personnel Services	511,097,315.40
Maintenance and Other Operating Expenses	478,241,383.10
Non-Cash Expenses	127,770,636.03
Current Operating Expenses	1,117,109,334.53
Surplus/(Deficit) from Current Operations	(1,113,856,890.19)
Net Financial Assistance/Subsidy	996,938,545.21
Losses	(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 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 -- P.D. 1914

Department of Finance
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

Revenue	
Service and Business Income	3,217,469.42
Other Non-Operating Income	<u>33,642.92</u>
Total Revenue	<u><u>3,251,112.34</u></u>
Less: Current Operating Expenses	
Personnel Services	509,400,993.77
Maintenance and Other Operating Expenses	466,888,040.01
Non-Cash Expenses	<u>127,576,899.31</u>
Current Operating Expenses	<u><u>1,103,865,933.09</u></u>
Surplus/(Deficit) from Current Operations	(1,100,614,820.75)
Net Financial Assistance/Subsidy	989,558,309.67
Losses	<u>(2,949.30)</u>
Surplus(Deficit) for the period	<u><u>(111,059,460.38)</u></u>



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	<u>193,736.72</u>
Current Operating Expenses	<u>11,399,079.81</u>
Surplus/(Deficit) from Current Operations	(11,399,079.81)
Net Financial Assistance/Subsidy	<u>5,488,971.97</u>
Surplus(Deficit) for the period	<u><u>(5,910,107.84)</u></u>



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 Assistance/Subsidy	1,891,263.57
Surplus(Deficit) for the period	48,273.94



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

Detailed Statement of Financial Performance

As of December 31, 2024

all funds

Revenue

Service and Business Income

Service Income

Processing Fees	2,839,970.00	
Other Service Income	<u>377,300.00</u>	3,217,270.00

Business Income

Interest Income	<u>199.42</u>	<u>199.42</u>	3,217,469.42
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>34,974.92</u>		<u>34,974.92</u>
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Total Revenue

3,252,444.34

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	304,611,767.15	
Salaries and Wages - Casual/Contractual	<u>19,478,596.17</u>	324,090,363.32

Other Compensation

Personal Economic Relief Allowance (PERA)	9,488,623.84
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
Laundry Allowance	3,855.58
Honoraria	537,000.00
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



Department of Finance
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	<u>31,620,283.07</u>	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	<u>476,500.00</u>	44,185,479.17	
Other Personnel Benefits			
Terminal Leave Benefits	8,217,562.71		
Other Personnel Benefits	<u>18,740,699.36</u>	<u>26,958,262.07</u>	511,097,315.40
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,633,246.44		
Traveling Expenses - Foreign	<u>39,432,074.64</u>	43,065,321.08	
Training and Scholarship Expenses			
Training Expenses	20,788,601.82		
Scholarship Grants/Expenses	<u>147,900.00</u>	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	<u>2,280,677.86</u>	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	<u>30,277,077.22</u>	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	<u>23,805.00</u>	14,192,516.08
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>4,443,042.43</u>	4,443,042.43
Professional Services		
Legal Services	2,500.00	
Consultancy Services	22,976,646.78	
Other Professional Services	<u>141,135,406.97</u>	164,114,553.75
General Services		
Janitorial Services	18,122,060.28	
Security Services	25,097,423.80	
Other General Services	<u>16,327,057.90</u>	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	<u>2,744,164.38</u>	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	<u>5,607,755.35</u>	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	

Department of Finance
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	<u>29,196,348.95</u>	<u>106,874,727.07</u>	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	<u>837,283.81</u>	122,252,913.81	
Amortization			
Amortization - Intangible Assets	<u>5,517,722.22</u>	<u>5,517,722.22</u>	<u>127,770,636.03</u>
Total Operating Expenses			<u>1,117,109,334.53</u>
Surplus/(Deficit) from Current Operations			<u>(1,113,856,890.19)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	996,938,545.21		996,938,545.21
Losses			
Loss of Assets		(2,949.30)	<u>(2,949.30)</u>
Surplus(Deficit) for the period			<u><u>(116,921,294.28)</u></u>

Department of Finance

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 DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND -- P.D. 1914

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

Detailed Statement of Financial Performance

For the period ending December 31, 2024

Regular Agency Fund

Revenue				
Service and Business Income				
Service Income				
Processing Fees		2,839,970.00		
Other Service Income		<u>377,300.00</u>	3,217,270.00	
Business Income				
Interest Income		<u>199.42</u>	<u>199.42</u>	3,217,469.42
Other Non-Operating Income				
Miscellaneous Income				
Miscellaneous Income		<u>33,642.92</u>		<u>33,642.92</u>
Total Revenue				<u>3,251,112.34</u>
Less: Current Operating Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages - Regular		304,365,489.65		
Salaries and Wages - Casual/Contractual		<u>18,080,410.14</u>	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		
Laundry Allowance		3,855.58		
Honoraria		537,000.00		
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		



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
Regular Agency Fund

Mid-Year Bonus	24,609,714.00		
Other Bonuses and Allowances	<u>31,620,283.07</u>	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	<u>475,900.00</u>	44,143,621.07	
Other Personnel Benefits			
Terminal Leave Benefits	8,217,562.71		
Other Personnel Benefits	<u>18,740,699.36</u>	<u>26,958,262.07</u>	509,400,993.77
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,633,246.44		
Traveling Expenses - Foreign	<u>38,184,819.43</u>	41,818,065.87	
Training and Scholarship Expenses			
Training Expenses	<u>20,130,448.02</u>	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	<u>2,280,677.86</u>	17,375,222.71	
Utility Expenses			
Water Expenses	3,863,719.63		
Electricity Expenses	<u>30,277,077.22</u>	34,140,796.85	

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

Regular Agency Fund

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	<u>23,805.00</u>	14,190,987.08

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	<u>4,443,042.43</u>	4,443,042.43
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Professional Services

Legal Services	2,500.00	
Consultancy Services	15,165,566.78	
Other Professional Services	<u>141,075,406.97</u>	156,243,473.75

General Services

Janitorial Services	18,122,060.28	
Security Services	25,097,423.80	
Other General Services	<u>16,327,057.90</u>	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	<u>2,744,164.38</u>	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	<u>5,607,755.35</u>	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	

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

Regular Agency Fund

Subscription Expenses	61,290,446.47		
Donations	853,452.54		
Bank Transaction Fee	3,578.88		
Other Maintenance and Operating Expenses	<u>29,196,348.95</u>	<u>106,678,530.59</u>	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	<u>823,306.93</u>	122,059,177.09	
Amortization			
Amortization - Intangible Assets	<u>5,517,722.22</u>	<u>5,517,722.22</u>	<u>127,576,899.31</u>
Total Operating Expenses			<u>1,103,865,933.09</u>
Surplus/(Deficit) from Current Operations			<u>(1,100,614,820.75)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	989,558,309.67		989,558,309.67
Losses			
Loss of Assets		(2,949.30)	<u>(2,949.30)</u>
Surplus(Deficit) for the period			<u><u>(111,059,460.38)</u></u>

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

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
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Training and Scholarship Expenses

Training Expenses	658,153.80	
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Scholarship Grants/Expenses	147,900.00	806,053.80
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Supplies and Materials Expenses

Office Supplies Expenses	86,120.60	
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Semi-Expendable Machinery and Equipment Expenses	978,210.00	
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Semi-Expendable Furniture, Fixtures and Books Expenses	18,898.00	1,083,228.60
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Communication Expenses

Telephone Expenses	1,529.00	1,529.00
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Professional Services

Consultancy Services	7,811,080.00	
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Other Professional Services	60,000.00	7,871,080.00
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Other Maintenance and Operating Expenses

Representation Expenses	1,925.00	
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Subscription Expenses	187,245.76	
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Donations	7,025.72	196,196.48	11,205,343.09
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Non-Cash Expenses

Depreciation

Depreciation - Machinery and Equipment	179,759.84	
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Depreciation - Furniture, Fixtures and Books	13,976.88	193,736.72
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Total Operating Expenses

11,399,079.81

Surplus/(Deficit) from Current Operations

(11,399,079.81)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	5,488,971.97	5,488,971.97
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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

Special Account - Foreign Assisted/Foreign Grants Fund

Surplus(Deficit) for the period

(5,910,107.84)

Detailed Statement of Financial Performance
For the period ending December 31, 2024
Trust Receipts

Revenue			
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income			<u>1,332.00</u>
Total Revenue			<u>1,332.00</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	246,277.50		
Salaries and Wages - Casual/Contractual	<u>1,398,186.03</u>	1,644,463.53	
Other Compensation			
Personal Economic Relief Allowance (PERA)	<u>10,000.00</u>	10,000.00	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	38,795.32		
PhilHealth Contributions	2,462.78		
Employees Compensation Insurance Premiums	<u>600.00</u>	<u>41,858.10</u>	1,696,321.63
Maintenance and Other Operating Expenses			
Supplies and Materials Expenses			
Semi-Expendable Machinery and Equipment Expenses	<u>148,000.00</u>		<u>148,000.00</u>
Total Operating Expenses			<u>1,844,321.63</u>
Surplus/(Deficit) from Current Operations			<u>(1,842,989.63)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,891,263.57		1,891,263.57
Surplus(Deficit) for the period			<u><u>48,273.94</u></u>



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

all funds

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	73,409,230.00
Collection of Income/Revenues	266,919.84
Other Receipts	<u>58,718,796.97</u>

Total Cash Inflows

132,394,946.81

Cash Outflows

Payment of Expenses	(95,468.05)
Purchase of Inventories	(2,250.00)
Other Disbursements	<u>(188,419,248.65)</u>

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



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 - - P.D. 1914

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

Regular Agency Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	73,287,253.00
Collection of Income/Revenues	266,919.84
Other Receipts	<u>58,713,871.41</u>

Total Cash Inflows

132,268,044.25

Cash Outflows

Payment of Expenses	(95,468.05)
Purchase of Inventories	(2,250.00)
Other Disbursements	<u>(177,881,292.28)</u>

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



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

Special Account - Foreign Assisted/Foreign Grants Fund

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Outflows

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

Cash Balance, Ending Dec 31 2024 0.00



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

Internally Generated Funds

Add : Cash Balance, Beginning Dec 1 2024

0.00

Cash Balance, Ending Dec 31 2024

0.00



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

Business Related Funds

Add : Cash Balance, Beginning Dec 1 2024

0.00

Cash Balance, Ending Dec 31 2024

0.00

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

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

All Funds

CASH 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	<u>132,394,946.81</u>

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	(188,419,248.65)
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 Retirement/Transfer 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)
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)

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	<u>(188,516,966.70)</u>
Cash Provided by (Used in) Operating Activities	<u>(56,122,019.89)</u>
Total Cash provided by Operating, Investing and Financing Activities	(56,122,019.89)
Add : Cash Balance, Beginning Dec 1 2024	<u>57,484,692.28</u>
Cash Balance, Ending Dec 31 2024	<u><u>1,362,672.39</u></u>

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

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 - - P.D. 1914

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

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	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	<u>132,268,044.25</u>

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	(177,881,292.28)
Adjustment on Notice of Cash Allocation (NCA)	(47,739,597.09)
Closing of the Petty Cash Fund due to the Retirement/Transfer 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)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(32,110,663.97)

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 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	(38,278,535.52)
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	<u>(177,979,010.33)</u>
Cash Provided by (Used in) Operating Activities	<u>(45,710,966.08)</u>
Total Cash provided by Operating, Investing and Financing Activities	(45,710,966.08)
Add : Cash Balance, Beginning Dec 1 2024	<u>47,073,638.47</u>
Cash Balance, Ending Dec 31 2024	<u><u>1,362,672.39</u></u>

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

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

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

Internally Generated Funds

Add : Cash Balance, Beginning Dec 1 2024

0.00

Cash Balance, Ending Dec 31 2024

0.00

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

Business Related Funds

Add : Cash Balance, Beginning Dec 1 2024

0.00

Cash Balance, Ending Dec 31 2024

0.00

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

Trust Receipts

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	121,977.00
Receipt of Notice of Cash Allocation (NCA)	121,977.00
Other Receipts	4,925.56
Adjustment in Funding Source Used	4,925.56
Total Cash Inflows	<u>126,902.56</u>

Cash Outflows

Other Disbursements	(10,531,594.65)
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	<u>(10,531,594.65)</u>

Cash Provided by (Used in) Operating Activities	<u>(10,404,692.09)</u>
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Total Cash provided by Operating, Investing and Financing Activities	(10,404,692.09)
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Add : Cash Balance, Beginning Dec 1 2024	<u>10,404,692.09</u>
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Cash Balance, Ending Dec 31 2024	<u><u>0.00</u></u>
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Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of December 31, 2024

All Funds

	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

Department of Finance

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 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 - -
P.D. 1914

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of December 31, 2024

Regular Agency Fund

	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

Department of Finance

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)

Department of Finance

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

Department of Finance

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

Department of Finance

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