

## Detailed Statement of Financial Position

As of November 30, 2023

- ALL FUNDS -



**ASSETS**

**Current Assets**

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	45,249.89	
Petty Cash	799,236.67	844,486.56

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		544,397.18
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	4,814,600.50	
Cash - Modified Disbursement System (MDS), Regular	46,952,682.90	
Cash - Modified Disbursement System (MDS), Special Account	21,089,452.00	
Cash - Modified Disbursement System (MDS), Trust	712,601.51	
Cash - Tax Remittance Advice	12,642.65	73,581,979.56
		74,970,863.30

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		400.70
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Inter-Agency Receivables

Due from National Government Agencies	14,651,512.80	
Due from Government-Owned and/or Controlled Corporations	13,500,000.00	
Due from Local Government Units	149,700.00	28,301,212.80

Other Receivables

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

**Detailed Statement of Financial Position**

As of November 30, 2023

Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,586,969.77		
Other Receivables	<u>431,178.53</u>	<u>4,955,557.54</u>	33,257,171.04
<b>Inventories</b>			
Inventory Held for Consumption			
Office Supplies Inventory	5,075,405.64		
Accountable Forms, Plates and Stickers Inventory	158,500.33		
Drugs and Medicines Inventory	286,109.00		
Medical, Dental and Laboratory Supplies Inventory	107,355.37		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>107,630.70</u>	5,749,236.04	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		26,570.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	195,040.00		
Semi-Expendable Books	<u>47,479.60</u>	<u>242,519.60</u>	6,018,325.64
<b>Other Assets</b>			
Advances			
Advances to Special Disbursing Officer	1,295,407.12		
Advances to Officers and Employees	<u>9,631,327.86</u>	10,926,734.98	
Prepayments			
Advances to Contractors	11,887,906.10		
Prepaid Insurance	1,828,022.75		
Other Prepayments	<u>2,177,398.79</u>	15,893,327.64	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>27,548,408.29</u>
<b>Total Current Assets</b>			<b>142,077,512.67</b>

**Department of Finance**  
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**Detailed Statement of Financial Position**  
**As of November 30, 2023**

**Non - Current Assets**

Property, Plant and Equipment

Land			
Land			333,686,402.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,466,170.90</u>		799,650.60
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
Buildings and Other Structures			
Buildings	1,411,998,299.63		
Less : Accumulated Depreciation - Buildings	<u>745,150,608.04</u>	666,847,691.59	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>20,474,400.92</u>	<u>21,072,690.91</u>	687,920,382.50
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,105,099.65</u>	457,582.09	
Information and Communication Technology Equipment	140,260,733.29		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>113,022,517.34</u>	27,238,215.95	
Communication Equipment	285,817.78		
Less : Accumulated Depreciation - Communication Equipment	<u>128,783.21</u>	157,034.57	
Military, Police and Security Equipment	12,550,414.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>5,295,425.84</u>	7,254,988.50	
Medical Equipment	483,000.00		

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

**Detailed Statement of Financial Position**  
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Less : Accumulated Depreciation - Medical Equipment	250,779.61	232,220.39	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	484,272.00	648,528.00	
Technical and Scientific Equipment	985,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	830,950.84	154,454.44	
Other Equipment	33,569,900.83		
Less : Accumulated Depreciation - Other Equipment	31,758,067.22	1,811,833.61	37,954,857.55
<b>Transportation Equipment</b>			
Motor Vehicles	93,667,645.32		
Less : Accumulated Depreciation - Motor Vehicles	45,928,720.83		47,738,924.49
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	12,327,512.86		
Less : Accumulated Depreciation - Furniture and Fixtures	6,647,025.55		5,680,487.31
<b>Construction in Progress</b>			
Construction in Progress - Buildings and Other Structures			74,839,561.40
<b>Other Property, Plant and Equipment</b>			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	38,763.92	84,266.00	1,188,708,461.62
<b>Intangible Assets</b>			
<b>Intangible Assets</b>			
Computer Software	260,068,422.80		
Less : Accumulated Amortization - Computer Software	245,284,896.55		14,783,526.25
<b>Total Non - Current Assets</b>			<b>1,203,491,987.87</b>
<b>TOTAL ASSETS</b>			<b>1,345,569,500.54</b>

**LIABILITIES**

Deferred Credits/Unearned Income

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

**Detailed Statement of Financial Position**

As of November 30, 2023

**Current Liabilities**

Financial Liabilities

Payables		
Accounts Payable	2,393,784.67	
Due to Officers and Employees	775,335.95	3,169,120.62

Inter-Agency Payables

Inter-Agency Payables		
Due to BIR	8,430,330.92	
Due to GSIS	4,284,225.34	
Due to Pag-IBIG	451,865.03	
Due to PhilHealth	651,835.84	
Due to NGAs	2,197,761.35	
Due to GOCCs	1,756,946.70	17,772,965.18

Trust Liabilities

Trust Liabilities		
Guaranty/Security Deposits Payable	9,789,024.12	
Trust Liabilities - Disallowances/Charges	1,062,885.96	10,851,910.08

Deferred Credits

Other Deferred Credits		660.00
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Other Payables

Other Payables		
Other Payables		3,396,861.97

**Total Current Liabilities**

**35,191,517.85**

**TOTAL LIABILITIES**

**35,191,517.85**

**TOTAL ASSETS LESS TOTAL LIABILITIES**

**1,310,377,982.69**

**EQUITY**

Net Asset/Equity

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of November 30, 2023

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,345,439,926.12

TOTAL NET ASSETS/EQUITY

1,345,439,926.12

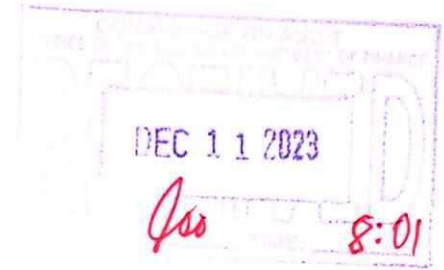
CUSTODIAL FUNDS - TRUST RECEIPTS -  
INTER-AGENCY TRANSFERRED FUND (IATF)  
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS  
DEPOSITED WITH THE NATIONAL TREASURY OTHER  
THAN IATF  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
GERMANY  
GENERAL FUND - AUTOMATIC APPROPRIATIONS -  
INTERNATIONAL BANK OF RECONSTRUCTION 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 -  
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GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
MISCELLANEOUS PERSONNEL BENEFITS FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
PENSION AND GRATUITY FUND  
GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT  
AGENCIES  
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -  
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT  
AGENCIES  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
COMMISSION ON AUDIT REVOLVING FUND - FEES  
FROM DORMITORIES, TRAININGS AND SEMINARS  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND --  
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**Department of Finance**  
**Central Office**  
 Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

**Detailed Statement of Financial Performance**

As of November 30, 2023

- ALL FUNDS -



<b>Revenue</b>			
Service and Business Income			
Service Income			
Clearance and Certification Fees	22,800.00		
Processing Fees	2,448,420.00		
Other Service Income	<u>524,656.00</u>	2,995,876.00	
Business Income			
Interest Income	<u>239.75</u>	<u>239.75</u>	2,996,115.75
Shares, Grants and Donations			
Donations			
Donations in Kind	<u>2,402,000.00</u>		2,402,000.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>100,067.97</u>		<u>100,067.97</u>
<b>Total Revenue</b>			<u><b>5,498,183.72</b></u>
<b>Less: Current Operating Expenses</b>			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	274,904,883.96		
Salaries and Wages - Casual/Contractual	<u>8,449,426.43</u>	283,354,310.39	
Other Compensation			
Personal Economic Relief Allowance (PERA)	9,520,384.70		
Representation Allowance (RA)	6,443,000.00		
Transportation Allowance (TA)	4,554,750.00		
Clothing/Uniform Allowance	2,628,000.00		
Subsistence Allowance	21,450.00		
Laundry Allowance	2,924.92		
Honoraria	357,922.41		

**Department of Finance**  
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**Detailed Statement of Financial Performance**  
**As of November 30, 2023**

Hazard Pay	245,045.50		
Overtime and Night Pay	1,118,234.89		
Year End Bonus	24,947,982.20		
Cash Gift	2,152,000.00		
Mid-Year Bonus	25,061,867.00		
Other Bonuses and Allowances	<u>16,573,368.29</u>	93,626,929.91	
<b>Personnel Benefit Contributions</b>			
Retirement and Life Insurance Premiums	29,689,292.53		
Pag-IBIG Contributions	437,100.00		
PhilHealth Contributions	4,199,923.72		
Employees Compensation Insurance Premiums	<u>509,536.77</u>	34,835,853.02	
<b>Other Personnel Benefits</b>			
Terminal Leave Benefits	11,633,135.99		
Other Personnel Benefits	<u>8,611,535.82</u>	<u>20,244,671.81</u>	432,061,765.13
<b>Maintenance and Other Operating Expenses</b>			
<b>Traveling Expenses</b>			
Traveling Expenses - Local	2,948,309.05		
Traveling Expenses - Foreign	<u>23,763,480.05</u>	26,711,789.10	
<b>Training and Scholarship Expenses</b>			
Training Expenses	<u>10,913,422.19</u>	10,913,422.19	
<b>Supplies and Materials Expenses</b>			
Office Supplies Expenses	6,160,929.47		
Accountable Forms Expenses	94,129.05		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	1,058,381.00		
Medical, Dental and Laboratory Supplies Expenses	614,918.55		
Fuel, Oil and Lubricants Expenses	3,700,025.36		
Semi-Expendable Machinery and Equipment Expenses	11,530,234.27		



Department of Finance  
Central Office

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Detailed Statement of Financial Performance

As of November 30, 2023

Semi-Expendable Furniture, Fixtures and Books Expenses	89,816.31	
Other Supplies and Materials Expenses	<u>1,858,955.63</u>	25,114,889.64
Utility Expenses		
Water Expenses	2,763,350.82	
Electricity Expenses	<u>26,937,979.94</u>	29,701,330.76
Communication Expenses		
Postage and Courier Services	279,018.22	
Telephone Expenses	4,158,966.97	
Internet Subscription Expenses	6,509,238.56	
Cable, Satellite, Telegraph and Radio Expenses	<u>15,500.00</u>	10,962,723.75
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	1,000,000.00	
Extraordinary and Miscellaneous Expenses	<u>3,089,363.19</u>	4,089,363.19
Professional Services		
Legal Services	920.00	
Consultancy Services	15,833,624.69	
Other Professional Services	<u>72,934,259.24</u>	88,768,803.93
General Services		
Janitorial Services	12,690,756.44	
Security Services	15,189,897.93	
Other General Services	<u>7,428,421.85</u>	35,309,076.22
Repairs and Maintenance		
Repairs and Maintenance - Land Improvements	4,000.00	
Repairs and Maintenance - Buildings and Other Structures	376,907.00	
Repairs and Maintenance - Machinery and Equipment	140,247.00	
Repairs and Maintenance - Transportation Equipment	2,304,889.55	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>27,560.00</u>	2,853,603.55
Taxes, Insurance Premiums and Other Fees		

**Department of Finance**  
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**Detailed Statement of Financial Performance**  
**As of November 30, 2023**

Taxes, Duties and Licenses	882,900.94		
Fidelity Bond Premiums	1,010,977.41		
Insurance Expenses	<u>3,957,083.01</u>	5,850,961.36	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	43,680.00		
Printing and Publication Expenses	26,544.00		
Representation Expenses	2,492,835.04		
Rent/Lease Expenses	6,230,185.62		
Membership Dues and Contributions to Organizations	711,290.00		
Subscription Expenses	38,967,532.52		
Donations	283,477.97		
Bank Transaction Fee	19,795.20		
Other Maintenance and Operating Expenses	<u>4,215,818.26</u>	<u>52,991,158.61</u>	293,267,122.30
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	119,262.55		
Depreciation - Buildings and Other Structures	82,971,378.60		
Depreciation - Machinery and Equipment	12,113,986.44		
Depreciation - Transportation Equipment	3,620,465.42		
Depreciation - Furniture, Fixtures and Books	650,173.15		
Depreciation - Other Property, Plant and Equipment	<u>2,393.94</u>	99,477,660.10	
Amortization			
Amortization - Intangible Assets	<u>5,190,417.76</u>	<u>5,190,417.76</u>	<u>104,668,077.86</u>
<b>Total Operating Expenses</b>			<u>829,996,965.29</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(824,498,781.57)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	922,796,579.93		922,796,579.93
Losses			

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of November 30, 2023

Loss on Sale of Property, Plant and Equipment	71,511.60		
Loss of Assets		(1,501,985.56)	(1,501,985.56)
<b>Surplus(Deficit) for the period</b>			<b>96,795,812.80</b>

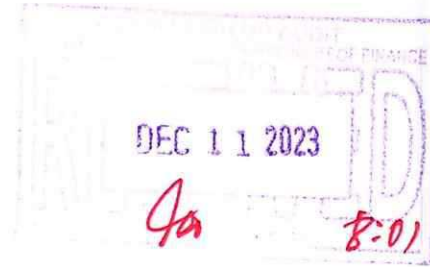
CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)  
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GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)  
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OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

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

**Detailed Statement of Cash Flows**  
**For The Period November 01, 2023 To November 30, 2023**

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**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)	112,339,774.00
Receipt of Notice of Cash Allocation (NCA)	112,339,774.00
<b>Collection of Income/Revenues</b>	<b>362,665.00</b>
Collection of Other Income	110,500.00
Collection of Service Income	252,165.00
<b>Other Receipts</b>	<b>8,135,382.46</b>
Collection of Overpayment of Personal Services - Billed	81,352.99
Collection of Personal Accounts	95,739.37
Correction of Errors	2,994.92
Receipt for Payment of Lost Property	734.50
Refund of Cash Advance	3,162.41
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,951,398.27
<b>Total Cash Inflows</b>	<b><u>120,837,821.46</u></b>

**Cash Outflows**

<b>Payment of Expenses</b>	<b>(1,763,070.46)</b>
Payment for Communication Expenses	(92,431.28)
Payment for Other Maintenance and Other Operating Expenses	(1,456,680.76)
Payment for Utility Expenses	(213,958.42)
<b>Purchase of Inventories</b>	<b>(3,150.00)</b>
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(3,150.00)
<b>Other Disbursements</b>	<b>(82,352,605.80)</b>
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(500,000.00)
Grant of Cash Advance for Travel and SDO	(2,011,495.80)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(288,966.70)
Payment for the Purchase of Property, Plant and Equipment	(2,059,001.61)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(24,384.00)
Payment of Communication Expenses	(783,289.86)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(2,278,132.35)
Payment of Payables thru ADA	(253,700.95)
Payment of Professional and Other Professional Services	(11,724,926.54)
Payment of Salaries, Allowances, Bonus and Other Compensation	(39,725,776.93)

**Department of Finance**  
**Central Office**  
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**Detailed Statement of Cash Flows**

For The Period November 01, 2023 To November 30, 2023

Payment of Taxes, Insurance Premiums and Other fees	(243,024.24)
Payment of Training and Scholarship Expenses	(991,613.10)
Payment/Reimbursement for Repairs and Maintenance	(111,100.50)
Payment/Reimbursement of Travelling Expenses	(3,532,696.45)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(23,488.85)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(8,805,963.59)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(35,260.72)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(8,879,924.33)
Replenishment of Petty Cash	(79,859.28)
<b>Total Cash Outflows</b>	<b><u>(84,118,826.26)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b><u>36,718,995.20</u></b>
 <b>Total Cash provided by Operating, Investing and Financing Activities</b>	 <b>36,718,995.20</b>
 <b>Add : Cash Balance, Beginning Nov 1 2023</b>	 <b><u>38,251,868.10</u></b>
 <b>Cash Balance, Ending Nov 30 2023</b>	 <b><u><u>74,970,863.30</u></u></b>

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

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

Statement of Changes in Net Assets/Equity

As of November 30, 2023

- all funds -

	Total net assets/equity
Balance at December 31, 2022	1,275,213,257.42
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(22,222,895.68)
Other Adjustments	56,448.00
<b>Restated balance</b>	<b>1,253,046,809.74</b>
<b>Changes in net assets/equity for 2023</b>	
Surplus for the period	96,795,812.80
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(4,402,696.42)
<b>Total recognized revenue and expense for the period</b>	<b>92,393,116.38</b>
<b>Balance at Nov 30, 2023</b>	<b>1,345,439,926.12</b>



Department of Finance

Central Office

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Statement of Changes in Net Assets/Equity

As of November 30, 2023

Total net  
assets/equity

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