

Detailed Statement of Financial Position

As of October 31, 2023

all Funds



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	11,650.00	
Petty Cash	1,289,236.67	1,300,886.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		433,897.18
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	4,450,306.84	
Cash - Modified Disbursement System (MDS), Regular	19,536,008.63	
Cash - Modified Disbursement System (MDS), Special Account	10,702,498.00	
Cash - Modified Disbursement System (MDS), Trust	887,102.07	
Cash - Tax Remittance Advice	941,168.71	36,517,084.25
		38,251,868.10

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	18,136,701.59	
Due from Government-Owned and/or Controlled Corporations	13,500,000.00	
Due from Local Government Units	149,700.00	31,786,401.59

Other Receivables

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

Detailed Statement of Financial Position
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Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,656,444.95		
Other Receivables	<u>431,178.53</u>	<u>5,025,032.72</u>	36,811,835.01
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,649,410.20		
Accountable Forms, Plates and Stickers Inventory	166,103.73		
Drugs and Medicines Inventory	301,870.00		
Medical, Dental and Laboratory Supplies Inventory	141,096.09		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>253,170.70</u>	4,525,885.72	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	26,570.00		
Semi-Expendable Other Equipment	<u>21,320.00</u>	47,890.00	
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>	4,816,295.32
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,295,407.12		
Advances to Officers and Employees	<u>13,918,168.04</u>	15,213,575.16	
Prepayments			
Advances to Contractors	11,887,906.10		
Prepaid Insurance	2,096,240.76		
Other Prepayments	<u>2,177,398.79</u>	16,161,545.65	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>32,103,466.48</u>

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

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Total Current Assets		112,266,209.31
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>1,455,328.85</u>	810,492.65
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>737,244,972.48</u>	674,753,327.15
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	<u>20,316,308.45</u>	<u>21,230,783.38</u> 695,984,110.53
Machinery and Equipment		
Office Equipment	1,634,966.54	
Less : Accumulated Depreciation - Office Equipment	<u>1,163,318.44</u>	471,648.10
Information and Communication Technology Equipment	139,276,900.45	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>112,500,010.07</u>	26,776,890.38
Communication Equipment	170,617.78	
Less : Accumulated Depreciation - Communication Equipment	<u>111,016.49</u>	59,601.29
Military, Police and Security Equipment	12,550,414.34	
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>5,178,519.42</u>	7,371,894.92
Medical Equipment	483,000.00	

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

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Less : Accumulated Depreciation - Medical Equipment	<u>245,515.03</u>	237,484.97	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>475,304.00</u>	657,496.00	
Technical and Scientific Equipment	985,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>826,457.56</u>	158,947.72	
Other Equipment	354,042.48		
Less : Accumulated Depreciation - Other Equipment	<u>197,753.55</u>	<u>156,288.93</u>	35,890,252.31
Transportation Equipment			
Motor Vehicles	93,667,645.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>45,239,897.20</u>		48,427,748.12
Furniture, Fixtures and Books			
Furniture and Fixtures	10,282,612.86		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>4,938,732.56</u>		5,343,880.30
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	236,095.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>131,477.92</u>	<u>104,618.00</u>	1,195,090,995.08
Intangible Assets			
Intangible Assets			
Computer Software	260,068,422.80		
Less : Accumulated Amortization - Computer Software	<u>244,820,593.68</u>		<u>15,247,829.12</u>
Total Non - Current Assets			<u>1,210,338,824.20</u>
TOTAL ASSETS			<u><u>1,322,605,033.51</u></u>

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 October 31, 2023

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	1,172,536.42	
Due to Officers and Employees	<u>777,763.70</u>	1,950,300.12

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	9,617,213.03	
Due to GSIS	4,324,428.58	
Due to Pag-IBIG	442,830.51	
Due to PhilHealth	621,587.40	
Due to NGAs	2,197,761.35	
Due to GOCCs	<u>1,756,946.70</u>	18,960,767.57

Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable	10,480,919.12	
Trust Liabilities - Disallowances/Charges	<u>1,062,885.96</u>	11,543,805.08

Deferred Credits

Other Deferred Credits		660.00
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Other Payables

Other Payables

Other Payables		<u>1,405,321.57</u>
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Total Current Liabilities

33,860,854.34

TOTAL LIABILITIES

33,860,854.34

TOTAL ASSETS LESS TOTAL LIABILITIES

1,288,744,179.17

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 October 31, 2023

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,325,274,595.07

TOTAL NET ASSETS/EQUITY

1,325,274,595.07

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

Detailed Statement of Financial Performance

As of October 31, 2023

all Funds



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	22,800.00		
Processing Fees	2,200,255.00		
Other Service Income	<u>410,156.00</u>	2,633,211.00	
Business Income			
Interest Income	<u>239.75</u>	<u>239.75</u>	2,633,450.75
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>99,129.51</u>		<u>99,129.51</u>
Total Revenue			<u>5,134,580.26</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	250,719,127.35		
Salaries and Wages - Casual/Contractual	<u>6,791,091.02</u>	257,510,218.37	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,692,212.14		
Representation Allowance (RA)	5,835,625.00		
Transportation Allowance (TA)	4,123,375.00		
Clothing/Uniform Allowance	2,628,000.00		
Subsistence Allowance	21,450.00		
Laundry Allowance	2,924.92		
Honoraria	357,922.41		

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Detailed Statement of Financial Performance
As of October 31, 2023

Hazard Pay	245,045.50		
Overtime and Night Pay	939,263.22		
Year End Bonus	1,052,794.40		
Cash Gift	102,500.00		
Mid-Year Bonus	25,061,867.00		
Other Bonuses and Allowances	<u>16,573,368.29</u>	65,636,347.88	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	26,729,936.65		
Pag-IBIG Contributions	394,200.00		
PhilHealth Contributions	3,809,120.82		
Employees Compensation Insurance Premiums	<u>394,700.00</u>	31,327,957.47	
Other Personnel Benefits			
Terminal Leave Benefits	11,633,135.99		
Other Personnel Benefits	<u>8,606,535.82</u>	<u>20,239,671.81</u>	374,714,195.53
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,581,268.51		
Traveling Expenses - Foreign	<u>15,738,818.79</u>	18,320,087.30	
Training and Scholarship Expenses			
Training Expenses	<u>7,956,897.70</u>	7,956,897.70	
Supplies and Materials Expenses			
Office Supplies Expenses	6,162,914.41		
Accountable Forms Expenses	86,525.65		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	1,042,620.00		
Medical, Dental and Laboratory Supplies Expenses	581,177.83		
Fuel, Oil and Lubricants Expenses	3,011,796.97		
Semi-Expendable Machinery and Equipment Expenses	11,487,714.27		

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Detailed Statement of Financial Performance
As of October 31, 2023

Semi-Expendable Furniture, Fixtures and Books Expenses	89,816.31	
Other Supplies and Materials Expenses	<u>1,640,661.78</u>	24,110,727.22
Utility Expenses		
Water Expenses	2,600,948.57	
Electricity Expenses	<u>26,871,341.17</u>	29,472,289.74
Communication Expenses		
Postage and Courier Services	234,019.32	
Telephone Expenses	3,820,474.57	
Internet Subscription Expenses	6,010,164.56	
Cable, Satellite, Telegraph and Radio Expenses	<u>15,500.00</u>	10,080,158.45
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	1,000,000.00	
Extraordinary and Miscellaneous Expenses	<u>2,800,396.49</u>	3,800,396.49
Professional Services		
Legal Services	920.00	
Consultancy Services	15,315,718.01	
Other Professional Services	<u>64,120,573.76</u>	79,437,211.77
General Services		
Janitorial Services	10,037,884.25	
Security Services	15,189,897.93	
Other General Services	<u>7,034,692.97</u>	32,262,475.15
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	261,707.00	
Repairs and Maintenance - Machinery and Equipment	140,247.00	
Repairs and Maintenance - Transportation Equipment	2,016,264.05	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>27,560.00</u>	2,445,778.05
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	726,171.11	

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As of October 31, 2023

Fidelity Bond Premiums	955,852.41		
Insurance Expenses	<u>3,585,644.99</u>	5,267,668.51	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	43,680.00		
Printing and Publication Expenses	26,544.00		
Representation Expenses	2,281,436.54		
Rent/Lease Expenses	6,104,727.66		
Membership Dues and Contributions to Organizations	561,290.00		
Subscription Expenses	33,464,619.41		
Donations	283,477.97		
Bank Transaction Fee	14,170.80		
Other Maintenance and Operating Expenses	<u>3,483,957.69</u>	<u>46,263,904.07</u>	259,417,594.45
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	108,420.50		
Depreciation - Buildings and Other Structures	74,907,650.57		
Depreciation - Machinery and Equipment	10,988,370.11		
Depreciation - Transportation Equipment	2,931,641.79		
Depreciation - Furniture, Fixtures and Books	576,948.14		
Depreciation - Other Property, Plant and Equipment	<u>2,393.94</u>	89,515,425.05	
Amortization			
Amortization - Intangible Assets	<u>4,726,114.89</u>	<u>4,726,114.89</u>	<u>94,241,539.94</u>
Total Operating Expenses			<u>728,373,329.92</u>
Surplus/(Deficit) from Current Operations			<u>(723,238,749.66)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	802,505,407.66		802,505,407.66
Losses			
Loss on Sale of Property, Plant and Equipment	71,511.60		

Department of Finance

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2023

Loss of Assets		(1,501,985.56)	(1,501,985.56)
Surplus(Deficit) for the period			<u>77,764,672.44</u>

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

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

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

all funds



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)		82,479,640.00
Receipt of Notice of Cash Allocation (NCA)		82,479,640.00
Collection of Income/Revenues		239,580.00
Collection of Other Income		12,000.00
Collection of Service Income		227,580.00
Other Receipts		4,227,629.31
Collection of Overpayment of Expenses - Unbilled		17.13
Collection of Overpayment of Personal Services - Billed		1,728.56
Collection of Overpayment of Personal Services - Unbilled		55,000.00
Collection of Personal Accounts		35,260.72
Receipt for Payment of Lost Property		3,210.29
Refund of Cash Advance		273,319.63
Reversal of Unutilized NCA		826,500.00
Reversion of Entry Made		266,651.28
Set-up for the Constructive Receipt of Cash for Remittances thru TRA		2,765,941.70
Total Cash Inflows		<u>86,946,849.31</u>

Cash Outflows

Payment of Expenses		(3,729,049.72)
Payment for Communication Expenses		(119,564.02)
Payment for Other Maintenance and Other Operating Expenses		(3,292,766.75)
Payment for Utility Expenses		(316,718.95)
Purchase of Inventories		(6,300.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User		(6,300.00)
Other Disbursements		(61,161,631.62)
Grant of Cash Advance for Travel and SDO		(3,077,093.32)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses		(282,300.00)
Payment for the Purchase of Semi-Expendable Machinery and Equipment		(4,700.00)
Payment of Communication Expenses		(1,503,748.10)
Payment of Consultancy Fee Chargeable to the Project		(10,000,000.00)
Payment of Other Maintenance and Other Operating Expenses (MOOE)		(2,445,055.13)
Payment of Other Personnel Benefits		(347,321.31)

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

Payment of Payables thru ADA	(67,984.34)
Payment of Professional and Other Professional Services	(4,076,397.70)
Payment of Salaries, Allowances, Bonus and Other Compensation	(19,294,146.50)
Payment of Taxes, Insurance Premiums and Other fees	(236,493.43)
Payment of Training and Scholarship Expenses	(1,047,884.22)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(208,876.50)
Payment/Reimbursement for Repairs and Maintenance	(9,860.00)
Payment/Reimbursement of Travelling Expenses	(705,680.95)
Purchase of Property, Plant and Equipment	(12,048,059.37)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(66,476.10)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(2,770,278.20)
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)	(2,765,941.70)
Replenishment of Petty Cash	(168,074.03)
Total Cash Outflows	<u>(64,896,981.34)</u>
Cash Provided by (Used in) Operating Activities	<u>22,049,867.97</u>
Total Cash provided by Operating, Investing and Financing Activities	22,049,867.97
Add : Cash Balance, Beginning Oct 1 2023	<u>16,202,000.13</u>
Cash Balance, Ending Oct 31 2023	<u><u>38,251,868.10</u></u>

Department of Finance
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Detailed Statement of Cash Flows

For The Period October 01, 2023 To October 31, 2023

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
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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

Statement of Changes in Net Assets/Equity

As of October 31, 2023

All Funds

	Total net assets/equity
Balance at December 31, 2022	1,275,213,257.42
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(23,300,638.37)
Other Adjustments	0.00
Restated balance	<u>1,251,912,619.05</u>
Changes in net assets/equity for 2023	
Surplus for the period	77,764,672.44
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(4,402,696.42)
Total recognized revenue and expense for the period	<u>73,361,976.02</u>
Balance at Oct 31, 2023	<u><u>1,325,274,595.07</u></u>



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of October 31, 2023

Total net
assets/equity

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