



Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Blvd. corner P. Ocampo St., 1004 Manila



November 11, 2024

Ms. Wilma P. Jizmundo
State Auditor IV
Audit Team Leader
This Department

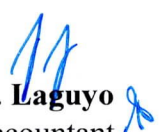
Dear Auditor Jizmundo:

Submitted herewith are the Financial Statements as of **OCTOBER 31, 2024** for All Funds (Consolidated), Regular Agency Fund, Special Account-Foreign Fund, Business Related Fund and Trust Fund, as follows:

Pre-Closing Trial Balance
Detailed Statement of Financial Position
Detailed Statement of Financial Performance
Statement of Cash Flows
Statement of Changes in Net Assets/Equity

Thank you

Very truly yours,


Loida P. Laguyo
Chief Accountant



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of October 31, 2024

all funds

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	8,599.50	
Petty Cash	10101020	869,236.67	
Cash in Bank - Local Currency, Current Account	10102020	648,298.37	
Cash - Treasury/Agency Deposit, Regular	10104010	6,603,464.04	
Cash - Treasury/Agency Deposit, Special Account	10104020	2,174.00	
Cash - Modified Disbursement System (MDS), Regular	10104040	33,656,726.68	
Cash - Modified Disbursement System (MDS), Special Account	10104050	0.57	
Cash - Modified Disbursement System (MDS), Trust	10104060	10,576,083.72	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	16,329,642.99	
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	2,204,497.64	
Other Receivables	10399990	484,266.09	
Office Supplies Inventory	10404010	3,954,543.78	
Accountable Forms, Plates and Stickers Inventory	10404020	136,532.59	
Drugs and Medicines Inventory	10404060	5,165.58	
Medical, Dental and Laboratory Supplies Inventory	10404070	328,269.81	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	29,791.72	
Semi-Expendable Office Equipment	10405020	27,468.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	784,906.00	
Semi-Expendable Medical Equipment	10405100	3,800.00	
Semi-Expendable Other Equipment	10405990	119,043.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	335,893,232.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,585,433.45
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Buildings	10604010	1,412,398,834.63	
Accumulated Depreciation - Buildings	10604011		832,112,599.20
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,357,024.44
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,199,844.02
Information and Communication Technology Equipment	10605030	187,083,411.42	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		133,085,416.77
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		228,857.69
Military, Police and Security Equipment	10605100	12,665,214.34	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		6,585,031.80
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		295,627.49
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		582,920.00
Technical and Scientific Equipment	10605140	1,453,905.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		890,574.04
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,772,426.87
Motor Vehicles	10606010	97,697,610.32	
Accumulated Depreciation - Motor Vehicles	10606011		48,545,048.74
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,091,476.17
Construction in Progress - Buildings and Other Structures	10698030	74,839,561.40	
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of October 31, 2024

Account Title	Account Code	Debit	Credit
Computer Software	10801020	262,194,488.14	
Accumulated Amortization - Computer Software	10801021		242,788,645.76
Advances to Special Disbursing Officer	19901030	4,220,166.82	
Advances to Officers and Employees	19901040	9,335,328.45	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	1,514,400.18	
Prepaid Subscription	19902100	5,003,605.14	
Other Prepayments	19902990	2,177,398.79	
Other Assets	19999990	728,345.67	
Accounts Payable	20101010		6,264,385.58
Due to Officers and Employees	20101020		1,104,165.91
Due to BIR	20201010		4,820,079.52
Due to GSIS	20201020		4,692,409.10
Due to Pag-IBIG	20201030		497,938.64
Due to PhilHealth	20201040		215,592.67
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		1,756,946.70
Trust Liabilities	20401010		188,113.24
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		1,664,536.44
Accumulated Surplus/(Deficit)	30101010		1,190,281,596.24
Processing Fees	40201130		2,420,920.00
Other Service Income	40201990		230,400.00
Interest Income	40202210		134.58
Subsidy from National Government	40301010		824,538,867.80
Miscellaneous Income	40699990		31,845.30
Salaries and Wages - Regular	50101010	251,440,557.33	
Salaries and Wages - Casual/Contractual	50101020	13,649,501.67	
Personal Economic Relief Allowance (PERA)	50102010	8,602,250.33	
Representation Allowance (RA)	50102020	7,984,562.50	
Transportation Allowance (TA)	50102030	5,176,937.50	
Clothing/Uniform Allowance	50102040	2,783,000.00	
Subsistence Allowance	50102050	19,575.00	
Laundry Allowance	50102060	2,669.24	
Honoraria	50102100	303,000.00	
Hazard Pay	50102110	257,310.00	
Overtime and Night Pay	50102130	2,795,093.36	
Mid-Year Bonus	50102160	24,607,920.00	
Other Bonuses and Allowances	50102990	17,283,283.07	
Retirement and Life Insurance Premiums	50103010	26,632,468.28	
Pag-IBIG Contributions	50103020	676,700.00	
PhilHealth Contributions	50103030	5,366,041.79	
Employees Compensation Insurance Premiums	50103040	356,900.00	
Terminal Leave Benefits	50104030	6,628,799.36	
Other Personnel Benefits	50104990	5,082,974.91	
Traveling Expenses - Local	50201010	2,925,222.51	
Traveling Expenses - Foreign	50201020	24,808,144.04	
Training Expenses	50202010	13,285,124.38	
Scholarship Grants/Expenses	50202020	147,900.00	
Office Supplies Expenses	50203010	3,438,426.07	
Accountable Forms Expenses	50203020	57,297.83	
Drugs and Medicines Expenses	50203070	694,608.72	
Medical, Dental and Laboratory Supplies Expenses	50203080	117,836.99	
Fuel, Oil and Lubricants Expenses	50203090	3,828,600.39	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,816,005.12	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	24,238.00	
Other Supplies and Materials Expenses	50203990	1,621,432.50	
Water Expenses	50204010	3,055,604.57	
Electricity Expenses	50204020	24,694,711.97	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of October 31, 2024

Account Title	Account Code	Debit	Credit
Postage and Courier Services	50205010	132,317.45	
Telephone Expenses	50205020	3,986,991.82	
Internet Subscription Expenses	50205030	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	50205040	19,785.00	
Extraordinary and Miscellaneous Expenses	50210030	3,522,742.43	
Legal Services	50211010	1,900.00	
Consultancy Services	50211030	5,329,498.06	
Other Professional Services	50211990	92,618,634.15	
Janitorial Services	50212020	12,214,376.39	
Security Services	50212030	14,609,534.94	
Other General Services	50212990	10,734,772.08	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,323,510.85	
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	2,234,859.29	
Taxes, Duties and Licenses	50215010	915,881.53	
Fidelity Bond Premiums	50215020	938,339.67	
Insurance Expenses	50215030	4,773,977.08	
Advertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	3,464,523.06	
Rent/Lease Expenses	50299050	6,709,804.90	
Subscription Expenses	50299070	38,513,227.44	
Donations	50299080	564,776.92	
Bank Transaction Fee	50299220	3,578.88	
Other Maintenance and Operating Expenses	50299990	16,294,499.24	
Depreciation - Land Improvements	50501020	108,420.50	
Depreciation - Buildings and Other Structures	50501040	79,780,886.65	
Depreciation - Machinery and Equipment	50501050	13,651,021.37	
Depreciation - Transportation Equipment	50501060	7,885,278.42	
Depreciation - Furniture, Fixtures and Books	50501070	697,704.10	
Amortization - Intangible Assets	50502010	4,605,435.16	
TOTAL		3,378,304,594.95	3,378,304,594.95

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004


Central Office

Pre-Closing Trial Balance

As of October 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 October 31, 2024
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	8,599.50	
Petty Cash	10101020	869,236.67	
Cash in Bank - Local Currency, Current Account	10102020	648,298.37	
Cash - Treasury/Agency Deposit, Regular	10104010	6,603,464.04	
Cash - Treasury/Agency Deposit, Special Account	10104020	1,847.00	
Cash - Modified Disbursement System (MDS), Regular	10104040	33,656,726.68	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	6,329,642.99	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
Due from Officers and Employees	10399020	2,178,228.98	
Other Receivables	10399990	301,391.09	
Office Supplies Inventory	10404010	3,954,543.78	
Accountable Forms, Plates and Stickers Inventory	10404020	136,532.59	
Drugs and Medicines Inventory	10404060	5,165.58	
Medical, Dental and Laboratory Supplies Inventory	10404070	328,269.81	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	29,791.72	
Semi-Expendable Office Equipment	10405020	27,468.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	758,336.00	
Semi-Expendable Medical Equipment	10405100	3,800.00	
Semi-Expendable Other Equipment	10405990	119,043.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	335,893,232.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,585,433.45
Buildings	10604010	1,412,398,834.63	
Accumulated Depreciation - Buildings	10604011		832,112,599.20
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,357,024.44
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,199,844.02
Information and Communication Technology Equipment	10605030	175,234,722.24	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		122,214,321.07
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		174,783.91
Military, Police and Security Equipment	10605100	12,665,214.34	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		6,585,031.80
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		295,627.49
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		582,920.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		378,445.92
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,772,426.87
Motor Vehicles	10606010	97,697,610.32	
Accumulated Depreciation - Motor Vehicles	10606011		48,545,048.74
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		6,966,848.93
Construction in Progress - Buildings and Other Structures	10698030	74,839,561.40	
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	101,950,281.62	
Accumulated Amortization - Computer Software	10801021		82,544,439.24
Advances to Special Disbursing Officer	19901030	4,220,166.82	
Advances to Officers and Employees	19901040	6,051,829.11	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	1,514,400.18	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of October 31, 2024
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Prepaid Subscription	19902100	5,003,605.14	
Other Prepayments	19902990	2,177,398.79	
Accounts Payable	20101010		6,177,807.97
Due to Officers and Employees	20101020		729,837.63
Due to BIR	20201010		4,718,649.39
Due to GSIS	20201020		4,684,747.16
Due to Pag-IBIG	20201030		497,138.64
Due to PhilHealth	20201040		213,046.77
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		319,590.49
Trust Liabilities	20401010		188,113.24
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		1,611,448.88
Accumulated Surplus/(Deficit)	30101010		1,180,133,095.43
Processing Fees	40201130		2,420,920.00
Other Service Income	40201990		230,400.00
Interest Income	40202210		134.58
Subsidy from National Government	40301010		807,150,268.26
Miscellaneous Income	40699990		30,513.30
Salaries and Wages - Regular	50101010	251,194,279.83	
Salaries and Wages - Casual/Contractual	50101020	12,773,206.95	
Personal Economic Relief Allowance (PERA)	50102010	8,592,250.33	
Representation Allowance (RA)	50102020	7,984,562.50	
Transportation Allowance (TA)	50102030	5,176,937.50	
Clothing/Uniform Allowance	50102040	2,783,000.00	
Subsistence Allowance	50102050	19,575.00	
Laundry Allowance	50102060	2,669.24	
Honoraria	50102100	303,000.00	
Hazard Pay	50102110	257,310.00	
Overtime and Night Pay	50102130	2,795,093.36	
Mid-Year Bonus	50102160	24,607,920.00	
Other Bonuses and Allowances	50102990	17,283,283.07	
Retirement and Life Insurance Premiums	50103010	26,593,672.96	
Pag-IBIG Contributions	50103020	676,700.00	
PhilHealth Contributions	50103030	5,363,579.01	
Employees Compensation Insurance Premiums	50103040	356,300.00	
Terminal Leave Benefits	50104030	6,628,799.36	
Other Personnel Benefits	50104990	5,082,974.91	
Traveling Expenses - Local	50201010	2,925,222.51	
Traveling Expenses - Foreign	50201020	23,917,295.66	
Training Expenses	50202010	13,285,124.38	
Office Supplies Expenses	50203010	3,358,810.47	
Accountable Forms Expenses	50203020	57,297.83	
Drugs and Medicines Expenses	50203070	694,608.72	
Medical, Dental and Laboratory Supplies Expenses	50203080	117,836.99	
Fuel, Oil and Lubricants Expenses	50203090	3,828,600.39	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,668,005.12	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	24,238.00	
Other Supplies and Materials Expenses	50203990	1,621,432.50	
Water Expenses	50204010	3,055,604.57	
Electricity Expenses	50204020	24,694,711.97	
Postage and Courier Services	50205010	132,317.45	
Telephone Expenses	50205020	3,985,462.82	
Internet Subscription Expenses	50205030	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	50205040	19,785.00	
Extraordinary and Miscellaneous Expenses	50210030	3,522,742.43	
Legal Services	50211010	1,900.00	
Consultancy Services	50211030	5,218,418.06	
Other Professional Services	50211990	92,558,634.15	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of October 31, 2024
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Janitorial Services	50212020	12,214,376.39	
Security Services	50212030	14,609,534.94	
Other General Services	50212990	10,734,772.08	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,323,510.85	
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	2,234,859.29	
Taxes, Duties and Licenses	50215010	915,881.53	
Fidelity Bond Premiums	50215020	938,339.67	
Insurance Expenses	50215030	4,773,977.08	
Advertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	3,462,598.06	
Rent/Lease Expenses	50299050	6,709,804.90	
Subscription Expenses	50299070	38,325,981.68	
Donations	50299080	557,751.20	
Bank Transaction Fee	50299220	3,578.88	
Other Maintenance and Operating Expenses	50299990	16,294,499.24	
Depreciation - Land Improvements	50501020	108,420.50	
Depreciation - Buildings and Other Structures	50501040	79,780,886.65	
Depreciation - Machinery and Equipment	50501050	13,517,876.22	
Depreciation - Transportation Equipment	50501060	7,885,278.42	
Depreciation - Furniture, Fixtures and Books	50501070	686,056.70	
Amortization - Intangible Assets	50502010	4,605,435.16	
TOTAL		3,176,540,306.52	3,176,540,306.52

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 October 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
Cash - Treasury/Agency Deposit, Special Account	10104020	327.00	
Cash - Modified Disbursement System (MDS), Special Account	10104050	0.57	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Semi-Expendable Information and Communications Technology Equipment	10405030	26,570.00	
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Information and Communication Technology Equipment	10605030	11,848,689.18	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,871,095.70
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		54,073.78
Technical and Scientific Equipment	10605140	616,762.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		512,128.12
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		124,627.24
Computer Software	10801020	160,244,206.52	
Accumulated Amortization - Computer Software	10801021		160,244,206.52
Advances to Officers and Employees	19901040	2,730,641.34	
Accounts Payable	20101010		86,577.61
Due to Officers and Employees	20101020		385,932.85
Guaranty/Security Deposits Payable	20401040		261,375.30
Accumulated Surplus/(Deficit)	30101010	528,109.70	
Subsidy from National Government	40301010		5,488,972.54
Traveling Expenses - Foreign	50201020	890,848.38	
Scholarship Grants/Expenses	50202020	147,900.00	
Office Supplies Expenses	50203010	79,615.60	
Telephone Expenses	50205020	1,529.00	
Consultancy Services	50211030	111,080.00	
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	133,145.15	
Depreciation - Furniture, Fixtures and Books	50501070	11,647.40	
TOTAL		178,123,551.45	178,123,551.45

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 October 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 October 31, 2024
Trust Receipts

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Trust	10104060	10,576,083.72	
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	11,604.57	
Due to BIR	20201010		101,430.13
Due to GSIS	20201020		7,661.94
Due to Pag-IBIG	20201030		800.00
Due to PhilHealth	20201040		2,545.90
Due to GOCCs	20201060		1,437,356.21
Other Payables	29999990		53,087.56
Accumulated Surplus/(Deficit)	30101010		10,445,814.55
Subsidy from National Government	40301010		11,899,627.00
Miscellaneous Income	40699990		1,332.00
Salaries and Wages - Regular	50101010	246,277.50	
Salaries and Wages - Casual/Contractual	50101020	876,294.72	
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		23,949,655.29	23,949,655.29

Certified Correct :



LOIDA P. LAGUYO
Chief Accountant
Accounting Division

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

Detailed Statement of Financial Position
As of October 31, 2024

all funds

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	8,599.50	
Petty Cash	<u>869,236.67</u>	877,836.17

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		648,298.37
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	6,603,464.04	
Cash - Treasury/Agency Deposit, Special Account	2,174.00	
Cash - Modified Disbursement System (MDS), Regular	33,656,726.68	
Cash - Modified Disbursement System (MDS), Special Account	0.57	
Cash - Modified Disbursement System (MDS), Trust	<u>10,576,083.72</u>	<u>50,838,449.01</u>
		52,364,583.55

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		639.75
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Inter-Agency Receivables

Due from National Government Agencies	16,329,642.99	
Due from Government-Owned and/or Controlled Corporations	186,227.87	
Due from Local Government Units	<u>149,700.00</u>	16,665,570.86

Other Receivables

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

Detailed Statement of Financial Position
As of October 31, 2024

Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,204,497.64		
Other Receivables	<u>484,266.09</u>	<u>4,626,172.97</u>	21,292,383.58
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,954,543.78		
Accountable Forms, Plates and Stickers Inventory	136,532.59		
Drugs and Medicines Inventory	5,165.58		
Medical, Dental and Laboratory Supplies Inventory	328,269.81		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>29,791.72</u>	4,468,538.48	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	27,468.00		
Semi-Expendable Information and Communications Technology Equipment	784,906.00		
Semi-Expendable Medical Equipment	3,800.00		
Semi-Expendable Other Equipment	<u>119,043.00</u>	935,217.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,451,235.08
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,220,166.82		
Advances to Officers and Employees	<u>9,335,328.45</u>	13,555,495.27	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	1,514,400.18		
Prepaid Subscription	5,003,605.14		
Other Prepayments	<u>2,177,398.79</u>	16,155,844.93	
Other Assets			

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

Detailed Statement of Financial Position
As of October 31, 2024

Other Assets		728,345.67	30,439,625.77
Total Current Assets			109,830,632.38
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		335,893,232.72	
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	1,585,433.45		680,388.05
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	94,561.79		3,929.05
Buildings and Other Structures			
Buildings	1,412,398,834.63		
Less : Accumulated Depreciation - Buildings	832,112,599.20	580,286,235.43	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	21,357,024.44	20,190,067.39	600,476,302.82
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	1,199,844.02	362,837.72	
Information and Communication Technology Equipment	187,083,411.42		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	133,085,416.77	53,997,994.65	
Communication Equipment	797,127.78		
Less : Accumulated Depreciation - Communication Equipment	228,857.69	568,270.09	
Military, Police and Security Equipment	12,665,214.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	6,585,031.80	6,080,182.54	

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

Detailed Statement of Financial Position
As of October 31, 2024

Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>295,627.49</u>	187,372.51	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>582,920.00</u>	549,880.00	
Technical and Scientific Equipment	1,453,905.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>890,574.04</u>	563,331.24	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,772,426.87</u>	<u>1,854,473.96</u>	64,164,342.71
Transportation Equipment			
Motor Vehicles	97,697,610.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>48,545,048.74</u>		49,152,561.58
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,091,476.17</u>		4,081,672.53
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
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>	1,129,376,655.85
Intangible Assets			
Intangible Assets			
Computer Software	262,194,488.14		
Less : Accumulated Amortization - Computer Software	<u>242,788,645.76</u>		<u>19,405,842.38</u>
Total Non - Current Assets			<u>1,148,782,498.23</u>
TOTAL ASSETS			<u><u>1,259,613,130.61</u></u>
LIABILITIES			

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

Detailed Statement of Financial Position
As of October 31, 2024

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	6,264,385.58	
Due to Officers and Employees	1,104,165.91	7,368,551.49

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	4,820,079.52	
Due to GSIS	4,692,409.10	
Due to Pag-IBIG	497,938.64	
Due to PhilHealth	215,592.67	
Due to NGAs	501,096.93	
Due to GOCCs	1,756,946.70	12,484,063.56

Trust Liabilities

Trust Liabilities

Trust Liabilities	188,113.24	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	1,062,885.96	11,029,166.38

Deferred Credits

Other Deferred Credits		660.00
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Other Payables

Other Payables

Other Payables		1,664,536.44
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Total Current Liabilities

32,546,977.87

TOTAL LIABILITIES

32,546,977.87

TOTAL ASSETS LESS TOTAL LIABILITIES

1,226,066,152.74

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2024

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,226,066,152.74

TOTAL NET ASSETS/EQUITY

1,226,066,152.74

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 October 31, 2024

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	8,599.50	
Petty Cash	<u>869,236.67</u>	877,836.17

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		648,298.37
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	6,603,464.04	
Cash - Treasury/Agency Deposit, Special Account	1,847.00	
Cash - Modified Disbursement System (MDS), Regular	<u>33,656,726.68</u>	<u>40,262,037.72</u>
		41,788,172.26

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		639.75
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Inter-Agency Receivables

Due from National Government Agencies		6,329,642.99
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Other Receivables

Receivables- Disallowances/Charges	1,307,123.93	
Due from Officers and Employees	2,178,228.98	
Other Receivables	<u>301,391.09</u>	<u>3,786,744.00</u>
		10,117,026.74

Inventories

Inventory Held for Consumption

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

Detailed Statement of Financial Position
As of October 31, 2024

Regular Agency Fund

Office Supplies Inventory	3,954,543.78		
Accountable Forms, Plates and Stickers Inventory	136,532.59		
Drugs and Medicines Inventory	5,165.58		
Medical, Dental and Laboratory Supplies Inventory	328,269.81		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>29,791.72</u>	4,468,538.48	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	27,468.00		
Semi-Expendable Information and Communications Technology Equipment	758,336.00		
Semi-Expendable Medical Equipment	3,800.00		
Semi-Expendable Other Equipment	<u>119,043.00</u>	908,647.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,424,665.08
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,220,166.82		
Advances to Officers and Employees	<u>6,051,829.11</u>	10,271,995.93	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	1,514,400.18		
Prepaid Subscription	5,003,605.14		
Other Prepayments	<u>2,177,398.79</u>	<u>16,155,244.83</u>	<u>26,427,840.70</u>
Total Current Assets			34,040,449.24
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		335,893,232.72	
Land Improvements			

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2024

Regular Agency Fund

Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,585,433.45</u>		680,388.05
Buildings and Other Structures			
Buildings	1,412,398,834.63		
Less : Accumulated Depreciation - Buildings	<u>832,112,599.20</u>	580,286,235.43	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,357,024.44</u>	<u>20,190,067.39</u>	600,476,302.82
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,199,844.02</u>	362,837.72	
Information and Communication Technology Equipment	175,234,722.24		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>122,214,321.07</u>	53,020,401.17	
Communication Equipment	732,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>174,783.91</u>	557,906.09	
Military, Police and Security Equipment	12,665,214.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>6,585,031.80</u>	6,080,182.54	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>295,627.49</u>	187,372.51	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>582,920.00</u>	549,880.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>378,445.92</u>	458,696.72	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,772,426.87</u>	<u>1,854,473.96</u>	63,071,750.71
Transportation Equipment			

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

Detailed Statement of Financial Position
As of October 31, 2024

Regular Agency Fund

Motor Vehicles	97,697,610.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>48,545,048.74</u>		49,152,561.58
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>6,966,848.93</u>		4,059,173.77
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
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>	1,128,257,636.04
Intangible Assets			
Intangible Assets			
Computer Software	101,950,281.62		
Less : Accumulated Amortization - Computer Software	<u>82,544,439.24</u>		<u>19,405,842.38</u>
Total Non - Current Assets			<u>1,147,663,478.42</u>
TOTAL ASSETS			<u><u>1,231,703,927.66</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		6,177,807.97	
Due to Officers and Employees		<u>729,837.63</u>	6,907,645.60
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		4,718,649.39	

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

Detailed Statement of Financial Position
As of October 31, 2024

Regular Agency Fund

Due to GSIS	4,684,747.16	
Due to Pag-IBIG	497,138.64	
Due to PhilHealth	213,046.77	
Due to NGAs	501,096.93	
Due to GOCCs	<u>319,590.49</u>	10,934,269.38
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	188,113.24	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	<u>1,062,885.96</u>	10,767,791.08
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>1,611,448.88</u>
Total Current Liabilities		<u>30,221,814.94</u>
TOTAL LIABILITIES		30,221,814.94
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,201,482,112.72</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,201,482,112.72</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,201,482,112.72</u></u>

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

Detailed Statement of Financial Position
As of October 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Special Account	327.00	
Cash - Modified Disbursement System (MDS), Special Account	0.57	327.57

Receivables

Inter-Agency Receivables

Due from Government-Owned and/or Controlled Corporations		186,227.87
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Inventories

Semi-Expendable Machinery and Equipment

Semi-Expendable Information and Communications Technology Equipment		26,570.00
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Other Assets

Advances

Advances to Officers and Employees		2,730,641.34
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Total Current Assets

2,943,766.78

Non - Current Assets

Property, Plant and Equipment

Infrastructure Assets

Power Supply Systems	98,490.84	
Less : Accumulated Depreciation - Power Supply Systems	94,561.79	3,929.05

Machinery and Equipment

Information and Communication Technology Equipment	11,848,689.18	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	10,871,095.70	977,593.48
Communication Equipment	64,437.78	
Less : Accumulated Depreciation - Communication Equipment	54,073.78	10,364.00

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

Detailed Statement of Financial Position
As of October 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Technical and Scientific Equipment	616,762.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>512,128.12</u>	<u>104,634.52</u>	1,092,592.00
Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>124,627.24</u>	<u>22,498.76</u>	<u>1,119,019.81</u>
Total Non - Current Assets			<u>1,119,019.81</u>
TOTAL ASSETS			<u><u>4,062,786.59</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		86,577.61	
Due to Officers and Employees		<u>385,932.85</u>	472,510.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			<u>261,375.30</u>
Total Current Liabilities			<u>733,885.76</u>
TOTAL LIABILITIES			733,885.76
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>3,328,900.83</u></u>
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			<u>3,328,900.83</u>
TOTAL NET ASSETS/EQUITY			<u><u>3,328,900.83</u></u>

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

Detailed Statement of Financial Position
As of October 31, 2024

Internally Generated Funds

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

Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 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	<u>26,268.66</u>	<u>81,095.96</u>	<u>230,795.96</u>

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)			<u>230,795.96</u>

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 October 31, 2024

Trust Receipts

ASSETS

Current Assets

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Modified Disbursement System (MDS), Trust		10,576,083.72
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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

22,615,620.40

TOTAL ASSETS

22,615,620.40

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Due to Officers and Employees		(11,604.57)
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Inter-Agency Payables

Inter-Agency Payables

Due to BIR	101,430.13	
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Due to GSIS	7,661.94	
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of October 31, 2024

Trust Receipts

Due to Pag-IBIG	800.00	
Due to PhilHealth	2,545.90	
Due to GOCCs	<u>1,437,356.21</u>	1,549,794.18
Other Payables		
Other Payables		
Other Payables		<u>53,087.56</u>
Total Current Liabilities		<u>1,591,277.17</u>
TOTAL LIABILITIES		1,591,277.17
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>21,024,343.23</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>21,024,343.23</u>
TOTAL NET ASSETS/EQUITY		<u><u>21,024,343.23</u></u>

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

Detailed Statement of Financial Performance

As of October 31, 2024

Revenue			
Service and Business Income			
Service Income			
Processing Fees	2,420,920.00		
Other Service Income	<u>230,400.00</u>	2,651,320.00	
Business Income			
Interest Income	<u>134.58</u>	<u>134.58</u>	2,651,454.58
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>31,845.30</u>		<u>31,845.30</u>
Total Revenue			<u>2,683,299.88</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	251,440,557.33		
Salaries and Wages - Casual/Contractual	<u>13,649,501.67</u>	265,090,059.00	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,602,250.33		
Representation Allowance (RA)	7,984,562.50		
Transportation Allowance (TA)	5,176,937.50		
Clothing/Uniform Allowance	2,783,000.00		
Subsistence Allowance	19,575.00		
Laundry Allowance	2,669.24		
Honoraria	303,000.00		
Hazard Pay	257,310.00		
Overtime and Night Pay	2,795,093.36		
Mid-Year Bonus	24,607,920.00		
Other Bonuses and Allowances	<u>17,283,283.07</u>	69,815,601.00	

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

Detailed Statement of Financial Performance

As of October 31, 2024

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	26,632,468.28		
Pag-IBIG Contributions	676,700.00		
PhilHealth Contributions	5,366,041.79		
Employees Compensation Insurance Premiums	<u>356,900.00</u>	33,032,110.07	
Other Personnel Benefits			
Terminal Leave Benefits	6,628,799.36		
Other Personnel Benefits	<u>5,082,974.91</u>	<u>11,711,774.27</u>	379,649,544.34
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,925,222.51		
Traveling Expenses - Foreign	<u>24,808,144.04</u>	27,733,366.55	
Training and Scholarship Expenses			
Training Expenses	13,285,124.38		
Scholarship Grants/Expenses	<u>147,900.00</u>	13,433,024.38	
Supplies and Materials Expenses			
Office Supplies Expenses	3,438,426.07		
Accountable Forms Expenses	57,297.83		
Drugs and Medicines Expenses	694,608.72		
Medical, Dental and Laboratory Supplies Expenses	117,836.99		
Fuel, Oil and Lubricants Expenses	3,828,600.39		
Semi-Expendable Machinery and Equipment Expenses	1,816,005.12		
Semi-Expendable Furniture, Fixtures and Books Expenses	24,238.00		
Other Supplies and Materials Expenses	<u>1,621,432.50</u>	11,598,445.62	
Utility Expenses			
Water Expenses	3,055,604.57		
Electricity Expenses	<u>24,694,711.97</u>	27,750,316.54	
Communication Expenses			

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

Detailed Statement of Financial Performance
As of October 31, 2024

Postage and Courier Services	132,317.45	
Telephone Expenses	3,986,991.82	
Internet Subscription Expenses	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	<u>19,785.00</u>	9,244,938.44
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>3,522,742.43</u>	3,522,742.43
Professional Services		
Legal Services	1,900.00	
Consultancy Services	5,329,498.06	
Other Professional Services	<u>92,618,634.15</u>	97,950,032.21
General Services		
Janitorial Services	12,214,376.39	
Security Services	14,609,534.94	
Other General Services	<u>10,734,772.08</u>	37,558,683.41
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,323,510.85	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	<u>2,234,859.29</u>	3,630,145.14
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	915,881.53	
Fidelity Bond Premiums	938,339.67	
Insurance Expenses	<u>4,773,977.08</u>	6,628,198.28
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	3,464,523.06	
Rent/Lease Expenses	6,709,804.90	
Subscription Expenses	38,513,227.44	

**Department of Finance
Central Office**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2024

Donations	564,776.92		
Bank Transaction Fee	3,578.88		
Other Maintenance and Operating Expenses	<u>16,294,499.24</u>	<u>66,009,427.64</u>	305,059,320.64
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	108,420.50		
Depreciation - Buildings and Other Structures	79,780,886.65		
Depreciation - Machinery and Equipment	13,651,021.37		
Depreciation - Transportation Equipment	7,885,278.42		
Depreciation - Furniture, Fixtures and Books	<u>697,704.10</u>	102,123,311.04	
Amortization			
Amortization - Intangible Assets	<u>4,605,435.16</u>	<u>4,605,435.16</u>	<u>106,728,746.20</u>
Total Operating Expenses			<u>791,437,611.18</u>
Surplus/(Deficit) from Current Operations			<u>(788,754,311.30)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	824,538,867.80		824,538,867.80
Surplus/(Deficit) for the period			<u><u>35,784,556.50</u></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
 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 October 31, 2024

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	2,420,920.00		
Other Service Income	<u>230,400.00</u>	2,651,320.00	
Business Income			
Interest Income	<u>134.58</u>	<u>134.58</u>	2,651,454.58
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>30,513.30</u>		<u>30,513.30</u>
Total Revenue			<u>2,681,967.88</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	251,194,279.83		
Salaries and Wages - Casual/Contractual	<u>12,773,206.95</u>	263,967,486.78	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,592,250.33		
Representation Allowance (RA)	7,984,562.50		
Transportation Allowance (TA)	5,176,937.50		
Clothing/Uniform Allowance	2,783,000.00		
Subsistence Allowance	19,575.00		
Laundry Allowance	2,669.24		
Honoraria	303,000.00		
Hazard Pay	257,310.00		
Overtime and Night Pay	2,795,093.36		
Mid-Year Bonus	24,607,920.00		
Other Bonuses and Allowances	<u>17,283,283.07</u>	69,805,601.00	

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

Detailed Statement of Financial Performance
For the period ending October 31, 2024
Regular Agency Fund

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	26,593,672.96		
Pag-IBIG Contributions	676,700.00		
PhilHealth Contributions	5,363,579.01		
Employees Compensation Insurance Premiums	<u>356,300.00</u>	32,990,251.97	
Other Personnel Benefits			
Terminal Leave Benefits	6,628,799.36		
Other Personnel Benefits	<u>5,082,974.91</u>	<u>11,711,774.27</u>	378,475,114.02
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,925,222.51		
Traveling Expenses - Foreign	<u>23,917,295.66</u>	26,842,518.17	
Training and Scholarship Expenses			
Training Expenses	<u>13,285,124.38</u>	13,285,124.38	
Supplies and Materials Expenses			
Office Supplies Expenses	3,358,810.47		
Accountable Forms Expenses	57,297.83		
Drugs and Medicines Expenses	694,608.72		
Medical, Dental and Laboratory Supplies Expenses	117,836.99		
Fuel, Oil and Lubricants Expenses	3,828,600.39		
Semi-Expendable Machinery and Equipment Expenses	1,668,005.12		
Semi-Expendable Furniture, Fixtures and Books Expenses	24,238.00		
Other Supplies and Materials Expenses	<u>1,621,432.50</u>	11,370,830.02	
Utility Expenses			
Water Expenses	3,055,604.57		
Electricity Expenses	<u>24,694,711.97</u>	27,750,316.54	
Communication Expenses			
Postage and Courier Services	132,317.45		

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

Detailed Statement of Financial Performance

For the period ending October 31, 2024

Regular Agency Fund

Telephone Expenses	3,985,462.82	
Internet Subscription Expenses	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	<u>19,785.00</u>	9,243,409.44
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>3,522,742.43</u>	3,522,742.43
Professional Services		
Legal Services	1,900.00	
Consultancy Services	5,218,418.06	
Other Professional Services	<u>92,558,634.15</u>	97,778,952.21
General Services		
Janitorial Services	12,214,376.39	
Security Services	14,609,534.94	
Other General Services	<u>10,734,772.08</u>	37,558,683.41
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,323,510.85	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	<u>2,234,859.29</u>	3,630,145.14
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	915,881.53	
Fidelity Bond Premiums	938,339.67	
Insurance Expenses	<u>4,773,977.08</u>	6,628,198.28
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	3,462,598.06	
Rent/Lease Expenses	6,709,804.90	
Subscription Expenses	38,325,981.68	
Donations	557,751.20	

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

Detailed Statement of Financial Performance
For the period ending October 31, 2024
Regular Agency Fund

Bank Transaction Fee	3,578.88		
Other Maintenance and Operating Expenses	<u>16,294,499.24</u>	<u>65,813,231.16</u>	303,424,151.18
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	108,420.50		
Depreciation - Buildings and Other Structures	79,780,886.65		
Depreciation - Machinery and Equipment	13,517,876.22		
Depreciation - Transportation Equipment	7,885,278.42		
Depreciation - Furniture, Fixtures and Books	<u>686,056.70</u>	101,978,518.49	
Amortization			
Amortization - Intangible Assets	<u>4,605,435.16</u>	<u>4,605,435.16</u>	<u>106,583,953.65</u>
Total Operating Expenses			<u>788,483,218.85</u>
Surplus/(Deficit) from Current Operations			<u>(785,801,250.97)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	807,150,268.26		807,150,268.26
Surplus(Deficit) for the period			<u><u>21,349,017.29</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 October 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Foreign	890,848.38	890,848.38
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Training and Scholarship Expenses

Scholarship Grants/Expenses	147,900.00	147,900.00
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Supplies and Materials Expenses

Office Supplies Expenses	79,615.60	79,615.60
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Communication Expenses

Telephone Expenses	1,529.00	1,529.00
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Professional Services

Consultancy Services	111,080.00	
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Other Professional Services	60,000.00	171,080.00
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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	1,487,169.46
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Non-Cash Expenses

Depreciation

Depreciation - Machinery and Equipment	133,145.15	
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Depreciation - Furniture, Fixtures and Books	11,647.40		144,792.55
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1,631,962.01

(1,631,962.01)

Total Operating Expenses

Surplus/(Deficit) from Current Operations

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	5,488,972.54		5,488,972.54
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Surplus(Deficit) for the period

3,857,010.53

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

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

Revenue			
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income			1,332.00
Total Revenue			1,332.00
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular			246,277.50
Salaries and Wages - Casual/Contractual			876,294.72
			1,122,572.22
Other Compensation			
Personal Economic Relief Allowance (PERA)			10,000.00
			10,000.00
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums			38,795.32
PhilHealth Contributions			2,462.78
Employees Compensation Insurance Premiums			600.00
			41,858.10
			1,174,430.32
Maintenance and Other Operating Expenses			
Supplies and Materials Expenses			
Semi-Expendable Machinery and Equipment Expenses			148,000.00
			148,000.00
Total Operating Expenses			1,322,430.32
Surplus/(Deficit) from Current Operations			(1,321,098.32)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government			11,899,627.00
			11,899,627.00
Surplus(Deficit) for the period			10,578,528.68

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

Detailed Statement of Cash Flows

For The Period Ended October 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)		93,126,897.00
Receipt of Notice of Cash Allocation (NCA)	93,126,897.00	
Collection of Income/Revenues		268,296.67
Collection of Other Income	13,000.00	
Collection of Service Income	255,296.67	
Other Receipts		5,979,801.35
Adjustment for cash accounts	46,926.39	
Collection of Overpayment of Expenses - Unbilled	2,769.80	
Collection of Personal Accounts	84,068.47	
Receipt for Payment of Lost Property	813.14	
Refund of Cash Advance	51,036.40	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	5,794,187.15	
Total Cash Inflows		<u>99,374,995.02</u>

Cash Outflows

Payment of Expenses		(258,017.59)
Payment for Communication Expenses	(93,522.22)	
Payment for Utility Expenses	(164,495.37)	
Purchase of Inventories		(5,400.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,400.00)	
Grant of Cash Advances		(380,214.84)
Grant of Cash Advance	(380,214.84)	
Other Disbursements		(64,568,546.84)
Grant of Cash Advance for Travel and SDO	(6,344,602.32)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(702,909.66)	
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(57,985.00)	
Payment for Utilities Expenses	(2,904,136.01)	
Payment of Communication Expenses	(385,963.12)	
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(3,232,764.71)	
Payment of Other Personnel Benefits	(23,750.00)	
Payment of Payables thru ADA	(36,391.11)	
Payment of Professional and Other Professional Services	(10,212,524.02)	

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

Detailed Statement of Cash Flows

For The Period Ended October 31, 2024

Payment of Salaries, Allowances, Bonus and Other Compensation	(21,448,511.38)
Payment of Taxes, Insurance Premiums and Other fees	(99,600.00)
Payment of Training and Scholarship Expenses	(182,764.33)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(30,423.49)
Payment/Reimbursement for Repairs and Maintenance	(21,875.02)
Payment/Reimbursement of Travelling Expenses	(1,243,976.34)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(59,405.23)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(11,389,745.97)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(61,185.65)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(5,794,187.15)
Replenishment of Petty Cash	(335,846.33)
Total Cash Outflows	<u>(65,212,179.27)</u>
Cash Provided by (Used in) Operating Activities	<u>34,162,815.75</u>
 Total Cash provided by Operating, Investing and Financing Activities	 34,162,815.75
 Add : Cash Balance, Beginning Oct 1 2024	 <u>18,201,767.80</u>
 Cash Balance, Ending Oct 31 2024	 <u><u>52,364,583.55</u></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
 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 October 01, 2024 To October 31, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)		93,126,897.00
Receipt of Notice of Cash Allocation (NCA)	93,126,897.00	
Collection of Income/Revenues		268,296.67
Collection of Other Income	13,000.00	
Collection of Service Income	255,296.67	
Other Receipts		5,979,801.35
Adjustment for cash accounts	46,926.39	
Collection of Overpayment of Expenses - Unbilled	2,769.80	
Collection of Personal Accounts	84,068.47	
Receipt for Payment of Lost Property	813.14	
Refund of Cash Advance	51,036.40	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	5,794,187.15	
Total Cash Inflows		<u>99,374,995.02</u>

Cash Outflows

Payment of Expenses		(258,017.59)
Payment for Communication Expenses	(93,522.22)	
Payment for Utility Expenses	(164,495.37)	
Purchase of Inventories		(5,400.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,400.00)	
Grant of Cash Advances		(380,214.84)
Grant of Cash Advance	(380,214.84)	
Other Disbursements		(64,568,546.84)
Grant of Cash Advance for Travel and SDO	(6,344,602.32)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(702,909.66)	
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(57,985.00)	
Payment for Utilities Expenses	(2,904,136.01)	
Payment of Communication Expenses	(385,963.12)	
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(3,232,764.71)	
Payment of Other Personnel Benefits	(23,750.00)	
Payment of Payables thru ADA	(36,391.11)	
Payment of Professional and Other Professional Services	(10,212,524.02)	

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Detailed Statement of Cash Flows
For The Period October 01, 2024 To October 31, 2024

Payment of Salaries, Allowances, Bonus and Other Compensation	(21,448,511.38)
Payment of Taxes, Insurance Premiums and Other fees	(99,600.00)
Payment of Training and Scholarship Expenses	(182,764.33)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(30,423.49)
Payment/Reimbursement for Repairs and Maintenance	(21,875.02)
Payment/Reimbursement of Travelling Expenses	(1,243,976.34)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(59,405.23)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(11,389,745.97)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(61,185.65)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(5,794,187.15)
Replenishment of Petty Cash	(335,846.33)
Total Cash Outflows	<u>(65,212,179.27)</u>
Cash Provided by (Used in) Operating Activities	<u>34,162,815.75</u>
 Total Cash provided by Operating, Investing and Financing Activities	 34,162,815.75
 Add : Cash Balance, Beginning Oct 1 2024	 <u>18,201,767.80</u>
 Cash Balance, Ending Oct 31 2024	 <u><u>52,364,583.55</u></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
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

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Statement of Changes in Net Assets/Equity

As of October 31, 2024

	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	(14,640,924.90)
Other Adjustments	(11,900.00)
Restated balance	1,191,613,151.24
Changes in net assets/equity for 2024	
Surplus for the period	35,784,556.50
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(1,331,555.00)
Total recognized revenue and expense for the period	34,453,001.50
Balance at Oct 31, 2024	1,226,066,152.74

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Statement of Changes in Net Assets/Equity

As of October 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 - -
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Statement of Changes in Net Assets/Equity

As of October 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	(13,911,818.07)
Other Adjustments	(11,900.00)
Restated balance	<u>1,180,131,001.03</u>
Changes in net assets/equity for 2024	
Surplus for the period	21,349,017.29
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	2,094.40
Total recognized revenue and expense for the period	<u>21,351,111.69</u>
Balance at Oct 31, 2024	<u><u>1,201,482,112.72</u></u>

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Statement of Changes in Net Assets/Equity

As of October 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	(696,382.87)
Other Adjustments	0.00
Restated balance	805,539.70
Changes in net assets/equity for 2024	
Surplus for the period	3,857,010.53
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(1,333,649.40)
Total recognized revenue and expense for the period	2,523,361.13
Balance at Oct 31, 2024	3,328,900.83

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Statement of Changes in Net Assets/Equity

As of October 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 Oct 31, 2024	0.00

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Statement of Changes in Net Assets/Equity

As of October 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 Oct 31, 2024	230,795.96

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Statement of Changes in Net Assets/Equity

As of October 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	<u>10,445,814.55</u>
Changes in net assets/equity for 2024	
Surplus for the period	10,578,528.68
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	<u>10,578,528.68</u>
Balance at Oct 31, 2024	<u><u>21,024,343.23</u></u>