

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1009

Central Office

Pre-Closing Trial Balance

As of September 30, 2024

all funds



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	461,726.95	
Petty Cash	10101020	819,236.67	
Cash in Bank - Local Currency, Current Account	10102020	521,596.69	
Cash - Treasury/Agency Deposit, Regular	10104010	5,823,127.40	
Cash - Treasury/Agency Deposit, Special Account	10104020	2,174.00	
Cash - Modified Disbursement System (MDS), Trust	10104060	10,573,906.09	
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	2,261,090.45	
Other Receivables	10399990	474,938.29	
Office Supplies Inventory	10404010	3,827,852.54	
Accountable Forms, Plates and Stickers Inventory	10404020	140,512.21	
Drugs and Medicines Inventory	10404060	8,500.94	
Medical, Dental and Laboratory Supplies Inventory	10404070	343,888.45	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	25,714.41	
Semi-Expendable Information and Communications Technology Equipment	10405030	190,570.00	
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		1,574,591.40
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		824,206,963.64
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,294,086.82
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,196,133.95
Information and Communication Technology Equipment	10605030	186,384,120.42	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		131,969,349.04
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		217,166.18
Military, Police and Security Equipment	10605100	12,665,214.34	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		6,466,307.71
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		291,669.16
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		573,952.00
Technical and Scientific Equipment	10605140	1,453,905.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		881,750.29
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,770,792.88
Motor Vehicles	10606010	97,697,610.32	
Accumulated Depreciation - Motor Vehicles	10606011		47,821,552.40
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,021,488.40
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	262,194,488.14	
Accumulated Amortization - Computer Software	10801021		242,332,502.23
Advances to Special Disbursing Officer	19901030	4,277,066.82	
Advances to Officers and Employees	19901040	4,063,508.45	
Advances to Contractors	19902010	7,460,440.72	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of September 30, 2024

Account Title	Account Code	Debit	Credit
Prepaid Insurance	19902050	2,269,590.45	
Prepaid Subscription	19902100	6,976,918.58	
Other Prepayments	19902990	2,177,398.79	
Other Assets	19999990	728,345.67	
Accounts Payable	20101010		4,224,438.13
Due to Officers and Employees	20101020		1,104,165.91
Due to BIR	20201010		6,671,653.69
Due to GSIS	20201020		5,325,909.85
Due to Pag-IBIG	20201030		2,524.77
Due to PhilHealth	20201040		212,983.62
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		1,756,946.70
Trust Liabilities	20401010		137,162.40
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		1,510,090.31
Accumulated Surplus/(Deficit)	30101010		1,190,281,596.24
Processing Fees	40201130		2,181,620.00
Other Service Income	40201990		210,400.00
Interest Income	40202210		134.58
Subsidy from National Government	40301010		725,617,783.65
Miscellaneous Income	40699990		22,035.49
Salaries and Wages - Regular	50101010	226,006,998.78	
Salaries and Wages - Casual/Contractual	50101020	11,622,111.06	
Personal Economic Relief Allowance (PERA)	50102010	7,084,250.33	
Representation Allowance (RA)	50102020	6,510,562.50	
Transportation Allowance (TA)	50102030	4,271,437.50	
Clothing/Uniform Allowance	50102040	2,762,000.00	
Subsistence Allowance	50102050	15,025.00	
Laundry Allowance	50102060	2,048.80	
Honoraria	50102100	303,000.00	
Hazard Pay	50102110	192,982.50	
Overtime and Night Pay	50102130	2,452,328.02	
Mid-Year Bonus	50102160	24,599,576.00	
Other Bonuses and Allowances	50102990	17,283,283.07	
Retirement and Life Insurance Premiums	50103010	22,832,691.92	
Pag-IBIG Contributions	50103020	673,500.00	
PhilHealth Contributions	50103030	4,816,141.66	
Employees Compensation Insurance Premiums	50103040	317,600.00	
Terminal Leave Benefits	50104030	6,628,799.36	
Other Personnel Benefits	50104990	5,042,974.91	
Traveling Expenses - Local	50201010	2,607,417.28	
Traveling Expenses - Foreign	50201020	21,469,068.51	
Training Expenses	50202010	12,779,154.25	
Scholarship Grants/Expenses	50202020	147,900.00	
Office Supplies Expenses	50203010	3,318,457.01	
Accountable Forms Expenses	50203020	51,318.21	
Drugs and Medicines Expenses	50203070	660,238.61	
Medical, Dental and Laboratory Supplies Expenses	50203080	97,638.35	
Fuel, Oil and Lubricants Expenses	50203090	3,404,110.22	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,272,062.27	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	24,238.00	
Other Supplies and Materials Expenses	50203990	1,571,148.53	
Water Expenses	50204010	2,711,854.72	
Electricity Expenses	50204020	21,785,645.05	
Postage and Courier Services	50205010	124,927.30	
Telephone Expenses	50205020	3,508,199.05	
Internet Subscription Expenses	50205030	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	50205040	17,775.00	
Extraordinary and Miscellaneous Expenses	50210030	2,819,832.77	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of September 30, 2024

Account Title	Account Code	Debit	Credit
Legal Services	50211010	400.00	
Consultancy Services	50211030	4,698,617.11	
Other Professional Services	50211990	84,179,800.62	
Janitorial Services	50212020	11,374,439.75	
Security Services	50212030	14,609,534.94	
Other General Services	50212990	9,980,700.73	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,270,194.76	
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	1,805,680.60	
Taxes, Duties and Licenses	50215010	843,281.53	
Fidelity Bond Premiums	50215020	911,339.67	
Insurance Expenses	50215030	4,018,786.81	
Advertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	3,182,786.41	
Rent/Lease Expenses	50299050	6,551,792.00	
Subscription Expenses	50299070	36,539,914.00	
Donations	50299080	564,776.92	
Bank Transaction Fee	50299220	6,348.68	
Other Maintenance and Operating Expenses	50299990	15,450,791.12	
Depreciation - Land Improvements	50501020	97,578.45	
Depreciation - Buildings and Other Structures	50501040	71,812,313.47	
Depreciation - Machinery and Equipment	50501050	12,377,443.90	
Depreciation - Transportation Equipment	50501060	7,161,782.08	
Depreciation - Furniture, Fixtures and Books	50501070	627,716.33	
Amortization - Intangible Assets	50502010	4,149,291.63	
TOTAL		3,268,353,488.23	3,268,353,488.23

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of September 30, 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			
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 September 30, 2024
Regular Agency Fund



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	461,726.95	
Petty Cash	10101020	819,236.67	
Cash in Bank - Local Currency, Current Account	10102020	521,596.69	
Cash - Treasury/Agency Deposit, Regular	10104010	5,823,127.40	
Cash - Treasury/Agency Deposit, Special Account	10104020	1,847.00	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	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	2,234,821.79	
Other Receivables	10399990	292,063.29	
Office Supplies Inventory	10404010	3,827,852.54	
Accountable Forms, Plates and Stickers Inventory	10404020	140,512.21	
Drugs and Medicines Inventory	10404060	8,500.94	
Medical, Dental and Laboratory Supplies Inventory	10404070	343,888.45	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	25,714.41	
Semi-Expendable Information and Communications Technology Equipment	10405030	164,000.00	
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		1,574,591.40
Buildings	10604010	1,412,398,834.63	
Accumulated Depreciation - Buildings	10604011		824,206,963.64
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,294,086.82
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,196,133.95
Information and Communication Technology Equipment	10605030	174,593,922.24	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		121,108,204.45
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		163,602.53
Military, Police and Security Equipment	10605100	12,665,214.34	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		6,466,307.71
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		291,669.16
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		573,952.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		371,028.00
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,770,792.88
Motor Vehicles	10606010	97,697,610.32	
Accumulated Depreciation - Motor Vehicles	10606011		47,821,552.40
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		6,898,025.90
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		82,088,295.71
Advances to Special Disbursing Officer	19901030	4,277,066.82	
Advances to Officers and Employees	19901040	2,395,966.45	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	2,269,590.45	
Prepaid Subscription	19902100	6,789,672.82	
Other Prepayments	19902990	2,177,398.79	
Accounts Payable	20101010		4,196,351.52
Due to Officers and Employees	20101020		729,837.63

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of September 30, 2024
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to BIR	20201010		6,562,644.41
Due to GSIS	20201020		5,310,130.07
Due to Pag-IBIG	20201030		1,924.77
Due to PhilHealth	20201040		210,437.72
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		319,590.49
Trust Liabilities	20401010		137,162.40
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		1,466,330.55
Accumulated Surplus/(Deficit)	30101010		1,180,133,095.43
Processing Fees	40201130		2,181,620.00
Other Service Income	40201990		210,400.00
Interest Income	40202210		134.58
Subsidy from National Government	40301010		710,628,877.11
Miscellaneous Income	40699990		20,703.49
Salaries and Wages - Regular	50101010	225,760,721.28	
Salaries and Wages - Casual/Contractual	50101020	10,854,892.52	
Personal Economic Relief Allowance (PERA)	50102010	7,074,250.33	
Representation Allowance (RA)	50102020	6,510,562.50	
Transportation Allowance (TA)	50102030	4,271,437.50	
Clothing/Uniform Allowance	50102040	2,762,000.00	
Subsistence Allowance	50102050	15,025.00	
Laundry Allowance	50102060	2,048.80	
Honoraria	50102100	303,000.00	
Hazard Pay	50102110	192,982.50	
Overtime and Night Pay	50102130	2,452,328.02	
Mid-Year Bonus	50102160	24,599,576.00	
Other Bonuses and Allowances	50102990	17,283,283.07	
Retirement and Life Insurance Premiums	50103010	22,793,896.60	
Pag-IBIG Contributions	50103020	673,500.00	
PhilHealth Contributions	50103030	4,813,678.88	
Employees Compensation Insurance Premiums	50103040	317,000.00	
Terminal Leave Benefits	50104030	6,628,799.36	
Other Personnel Benefits	50104990	5,042,974.91	
Traveling Expenses - Local	50201010	2,607,417.28	
Traveling Expenses - Foreign	50201020	21,244,532.22	
Training Expenses	50202010	12,779,154.25	
Office Supplies Expenses	50203010	3,238,841.41	
Accountable Forms Expenses	50203020	51,318.21	
Drugs and Medicines Expenses	50203070	660,238.61	
Medical, Dental and Laboratory Supplies Expenses	50203080	97,638.35	
Fuel, Oil and Lubricants Expenses	50203090	3,404,110.22	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,124,062.27	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	24,238.00	
Other Supplies and Materials Expenses	50203990	1,571,148.53	
Water Expenses	50204010	2,711,854.72	
Electricity Expenses	50204020	21,785,645.05	
Postage and Courier Services	50205010	124,927.30	
Telephone Expenses	50205020	3,506,670.05	
Internet Subscription Expenses	50205030	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	50205040	17,775.00	
Extraordinary and Miscellaneous Expenses	50210030	2,819,832.77	
Legal Services	50211010	400.00	
Consultancy Services	50211030	4,587,537.11	
Other Professional Services	50211990	84,119,800.62	
Janitorial Services	50212020	11,374,439.75	
Security Services	50212030	14,609,534.94	
Other General Services	50212990	9,980,700.73	
Repairs and Maintenance - Buildings and Other Structures	50213040	1,270,194.76	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of September 30, 2024
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Repairs and Maintenance - Machinery and Equipment	50213050	71,775.00	
Repairs and Maintenance - Transportation Equipment	50213060	1,805,680.60	
Taxes, Duties and Licenses	50215010	843,281.53	
Fidelity Bond Premiums	50215020	911,339.67	
Insurance Expenses	50215030	4,018,786.81	
Advertising, Promotional and Marketing Expense	50299010	431,398.80	
Printing and Publication Expenses	50299020	27,618.40	
Representation Expenses	50299030	3,180,861.41	
Rent/Lease Expenses	50299050	6,551,792.00	
Subscription Expenses	50299070	36,539,914.00	
Donations	50299080	557,751.20	
Bank Transaction Fee	50299220	6,348.68	
Other Maintenance and Operating Expenses	50299990	15,450,791.12	
Depreciation - Land Improvements	50501020	97,578.45	
Depreciation - Buildings and Other Structures	50501040	71,812,313.47	
Depreciation - Machinery and Equipment	50501050	12,256,165.82	
Depreciation - Transportation Equipment	50501060	7,161,782.08	
Depreciation - Furniture, Fixtures and Books	50501070	617,233.67	
Amortization - Intangible Assets	50502010	4,149,291.63	
TOTAL		3,069,054,246.42	3,069,054,246.42

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 September 30, 2024
Special Account - Foreign Assisted/Foreign Grants Fund**

Account Title	Account Code	Debit	Credit
Cash - Treasury/Agency Deposit, Special Account	10104020	327.00	
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	11,790,198.18	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,861,144.59
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		53,563.65
Technical and Scientific Equipment	10605140	616,762.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		510,722.29
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		123,462.50
Computer Software	10801020	160,244,206.52	
Accumulated Amortization - Computer Software	10801021		160,244,206.52
Advances to Officers and Employees	19901040	1,114,684.00	
Prepaid Subscription	19902100	187,245.76	
Accounts Payable	20101010		28,086.61
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		3,206,702.54
Traveling Expenses - Foreign	50201020	224,536.29	
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	
Donations	50299080	7,025.72	
Depreciation - Machinery and Equipment	50501050	121,278.08	
Depreciation - Furniture, Fixtures and Books	50501070	10,482.66	
TOTAL		175,769,758.64	175,769,758.64

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 September 30, 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

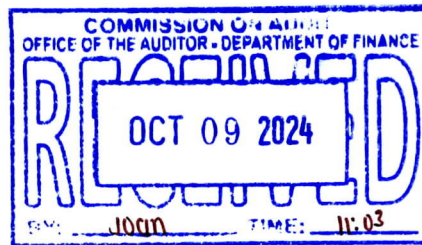
Pre-Closing Trial Balance

**As of September 30, 2024
Trust Receipts**

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Trust	10104060	10,573,906.09	
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		109,009.28
Due to GSIS	20201020		15,779.78
Due to Pag-IBIG	20201030		600.00
Due to PhilHealth	20201040		2,545.90
Due to GOCCs	20201060		1,437,356.21
Other Payables	29999990		43,759.76
Accumulated Surplus/(Deficit)	30101010		10,445,814.55
Subsidy from National Government	40301010		11,782,204.00
Miscellaneous Income	40699990		1,332.00
Salaries and Wages - Regular	50101010	246,277.50	
Salaries and Wages - Casual/Contractual	50101020	767,218.54	
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		23,838,401.48	23,838,401.48

Certified Correct :

LOIDA P. LAGUYO
Chief Accountant
Accounting Division



Detailed Statement of Financial Position

As of September 30, 2024

all funds



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	461,726.95		
Petty Cash	819,236.67		1,280,963.62
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account			521,596.69
Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular	5,823,127.40		
Cash - Treasury/Agency Deposit, Special Account	2,174.00		
Cash - Modified Disbursement System (MDS), Trust	10,573,906.09		16,399,207.49 18,201,767.80

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			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	149,700.00		16,665,570.86

Other Receivables

Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,261,090.45		

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

Detailed Statement of Financial Position

As of September 30, 2024

- all funds -

Other Receivables	474,938.29	4,673,437.98	21,339,648.59
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,827,852.54		
Accountable Forms, Plates and Stickers Inventory	140,512.21		
Drugs and Medicines Inventory	8,500.94		
Medical, Dental and Laboratory Supplies Inventory	343,888.45		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>25,714.41</u>	4,360,703.55	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		190,570.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	4,598,753.15
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,277,066.82		
Advances to Officers and Employees	<u>4,063,508.45</u>	8,340,575.27	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	2,269,590.45		
<i>Prepaid Subscriptions</i> Other Prepayments	<u>6,976,912.58</u> 2,177,398.79	<i>12,224,342.54</i>	
Other Assets			
Other Assets		<u>728,345.67</u>	<i>27,953,269.46</i>
Total Current Assets			<i>72,376,163.42</i>
Non - Current Assets			
Property, Plant and Equipment			
Land			

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

Detailed Statement of Financial Position
As of September 30, 2024

Land			335,893,232.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,574,591.40</u>		691,230.10
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	1,412,398,834.63		
Less : Accumulated Depreciation - Buildings	<u>824,206,963.64</u>	588,191,870.99	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,294,086.82</u>	<u>20,253,005.01</u>	608,444,876.00
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,196,133.95</u>	366,547.79	
Information and Communication Technology Equipment	186,384,120.42		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>131,969,349.04</u>	54,414,771.38	
Communication Equipment	797,127.78		
Less : Accumulated Depreciation - Communication Equipment	<u>217,166.18</u>	579,961.60	
Military, Police and Security Equipment	12,665,214.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>6,466,307.71</u>	6,198,906.63	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>291,669.16</u>	191,330.84	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>573,952.00</u>	558,848.00	

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

Detailed Statement of Financial Position
As of September 30, 2024

Technical and Scientific Equipment	1,453,905.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>881,750.29</u>	572,154.99	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,770,792.88</u>	<u>1,856,107.95</u>	64,738,629.18
Transportation Equipment			
Motor Vehicles	97,697,610.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>47,821,552.40</u>		49,876,057.92
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,021,488.40</u>		4,151,660.30
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>38,364.93</u>	<u>84,664.99</u>	1,138,723,841.66
Intangible Assets			
Intangible Assets			
Computer Software	262,194,488.14		
Less : Accumulated Amortization - Computer Software	<u>242,332,502.23</u>		<u>19,861,985.91</u>
Total Non - Current Assets			<u>1,158,585,827.57</u>
TOTAL ASSETS			<u><u>1,230,962,010.99</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			

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

Detailed Statement of Financial Position
As of September 30, 2024

Accounts Payable	4,224,438.13	
Due to Officers and Employees	<u>1,104,165.91</u>	5,328,604.04
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	6,671,653.69	
Due to GSIS	5,325,909.85	
Due to Pag-IBIG	2,524.77	
Due to PhilHealth	212,983.62	
Due to NGAs	501,096.93	
Due to GOCCs	<u>1,756,946.70</u>	14,471,115.56
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	137,162.40	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,062,885.96</u>	10,978,215.54
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>1,510,090.31</u>
Total Current Liabilities		<u>32,288,685.45</u>
TOTAL LIABILITIES		32,288,685.45
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,198,673,325.54</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,198,673,325.54</u>

Detailed Statement of Financial Position

As of September 30, 2024

TOTAL NET ASSETS/EQUITY

1,198,673,325.54

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
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 Position
As of September 30, 2024

Regular Agency Fund



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	461,726.95	
Petty Cash	819,236.67	1,280,963.62

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		521,596.69
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	5,823,127.40	
Cash - Treasury/Agency Deposit, Special Account	1,847.00	5,824,974.40
		7,627,534.71

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		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	2,234,821.79	
Other Receivables	292,063.29	3,834,009.01
		10,164,291.75

Inventories

Inventory Held for Consumption

Office Supplies Inventory	3,827,852.54	
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Detailed Statement of Financial Position
As of September 30, 2024

Regular Agency Fund

Accountable Forms, Plates and Stickers Inventory	140,512.21	
Drugs and Medicines Inventory	8,500.94	
Medical, Dental and Laboratory Supplies Inventory	343,888.45	
Fuel, Oil and Lubricants Inventory	14,235.00	
Other Supplies and Materials Inventory	<u>25,714.41</u>	4,360,703.55
Semi-Expendable Machinery and Equipment		
Semi-Expendable Information and Communications Technology Equipment		164,000.00
Semi-Expendable Furniture, Fixtures and Books		
Semi-Expendable Books		<u>47,479.60</u> 4,572,183.15
Other Assets		
Advances		
Advances to Special Disbursing Officer	4,277,066.82	
Advances to Officers and Employees	<u>2,395,966.45</u>	6,673,033.27
Prepayments		
Advances to Contractors	7,460,440.72	
Prepaid Insurance	2,269,590.45	
<i>Prepaid Subscription</i>	<i>6,789,672.82</i>	
Other Prepayments	<u>2,177,398.79</u>	<i>12,647,102.73</i> <i>25,370,136.05</i>
Total Current Assets		<i>42,016,810.00</i>
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	<u>1,574,591.40</u>	691,230.10
Buildings and Other Structures		

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

Detailed Statement of Financial Position

As of September 30, 2024

Regular Agency Fund

Buildings	1,412,398,834.63		
Less : Accumulated Depreciation - Buildings	<u>824,206,963.64</u>	588,191,870.99	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,294,086.82</u>	<u>20,253,005.01</u>	608,444,876.00
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,196,133.95</u>	366,547.79	
Information and Communication Technology Equipment	174,593,922.24		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>121,108,204.45</u>	53,485,717.79	
Communication Equipment	732,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>163,602.53</u>	569,087.47	
Military, Police and Security Equipment	12,665,214.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>6,466,307.71</u>	6,198,906.63	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>291,669.16</u>	191,330.84	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>573,952.00</u>	558,848.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>371,028.00</u>	466,114.64	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,770,792.88</u>	<u>1,856,107.95</u>	63,692,661.11
Transportation Equipment			
Motor Vehicles	97,697,610.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>47,821,552.40</u>		49,876,057.92
Furniture, Fixtures and Books			

Detailed Statement of Financial Position

As of September 30, 2024

Regular Agency Fund

Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>6,898,025.90</u>		4,127,996.80
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>	1,137,650,281.04
Intangible Assets			
Intangible Assets			
Computer Software	101,950,281.62		
Less : Accumulated Amortization - Computer Software	<u>82,088,295.71</u>		<u>19,861,985.91</u>
Total Non - Current Assets			<u>1,157,512,266.95</u>
TOTAL ASSETS			<u><u>1,205,529,577.01</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		4,196,351.52	
Due to Officers and Employees		<u>729,837.63</u>	4,926,189.15
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		6,562,644.41	
Due to GSIS		5,310,130.07	
Due to Pag-IBIG		1,924.77	
Due to PhilHealth		210,437.72	

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

Detailed Statement of Financial Position
As of September 30, 2024

Regular Agency Fund

Due to NGAs	501,096.93	
Due to GOCCs	319,590.49	12,905,824.39
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	137,162.40	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	1,062,885.96	10,716,840.24
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		1,466,330.55
Total Current Liabilities		<u>30,015,844.33</u>
TOTAL LIABILITIES		30,015,844.33
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,175,513,312.68</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,175,513,312.68
TOTAL NET ASSETS/EQUITY		<u><u>1,175,513,312.68</u></u>



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

Detailed Statement of Financial Position
As of September 30, 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

Receivables

Inter-Agency Receivables

Due from Government-Owned and/or Controlled Corporations

186,227.87

Inventories

Semi-Expendable Machinery and Equipment

Semi-Expendable Information and Communications Technology Equipment

26,570.00

Other Assets

Advances

Advances to Officers and Employees

Prepaid subscriptions

1,114,684.00

187,245.76

1,301,929.76

Total Current Assets

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 11,790,198.18

Less : Accumulated Depreciation - Information and Communication Technology Equipment 10,861,144.59

929,053.59

Communication Equipment 64,437.78

Less : Accumulated Depreciation - Communication Equipment 53,563.65

10,874.13

Technical and Scientific Equipment 616,762.64



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

Detailed Statement of Financial Position
As of September 30, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

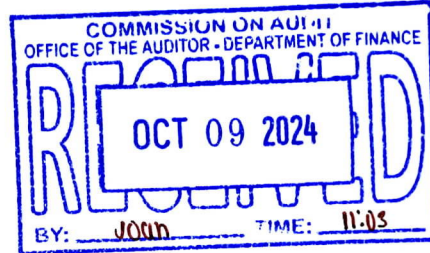
Less : Accumulated Depreciation - Technical and Scientific Equipment	510,722.29	106,040.35	1,045,968.07
Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less : Accumulated Depreciation - Furniture and Fixtures	123,462.50		23,663.50
			1,073,560.62
Total Non - Current Assets			1,073,560.62
TOTAL ASSETS			2,583,615.25
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		28,086.61	
Due to Officers and Employees		385,932.85	414,019.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			261,375.30
Total Current Liabilities			675,394.76
TOTAL LIABILITIES			675,394.76
TOTAL ASSETS LESS TOTAL LIABILITIES			1,913,220.49
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			1,913,220.49
TOTAL NET ASSETS/EQUITY			1,913,220.49

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

Detailed Statement of Financial Position

As of September 30, 2024

Internally Generated Funds



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

Detailed Statement of Financial Position
As of September 30, 2024

Business Related Funds

ASSETS

Current Assets

Receivables

Inter-Agency Receivables

Due from Local Government Units 149,700.00

Other Receivables

Receivables- Disallowances/Charges 54,827.30

Due from Officers and Employees 26,268.66 81,095.96 230,795.96

Total Current Assets 230,795.96

TOTAL ASSETS 230,795.96

TOTAL LIABILITIES 0.00

TOTAL ASSETS LESS TOTAL LIABILITIES 230,795.96

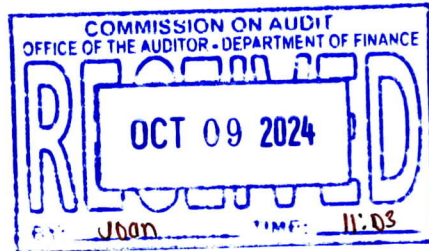
EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit) 230,795.96

TOTAL NET ASSETS/EQUITY 230,795.96



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

Detailed Statement of Financial Position

As of September 30, 2024

Trust Receipts

ASSETS

Current Assets

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Modified Disbursement System (MDS),
Trust

10,573,906.09

Receivables

Inter-Agency Receivables

Due from National Government Agencies

10,000,000.00

Other Receivables

Receivables- Disallowances/Charges

575,458.01

Other Receivables

182,875.00

758,333.01

10,758,333.01

Other Assets

Advances

Advances to Officers and Employees

552,858.00

Other Assets

Other Assets

728,345.67

1,281,203.67

Total Current Assets

22,613,442.77

TOTAL ASSETS

22,613,442.77

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Due to Officers and Employees

(11,604.57)

Inter-Agency Payables

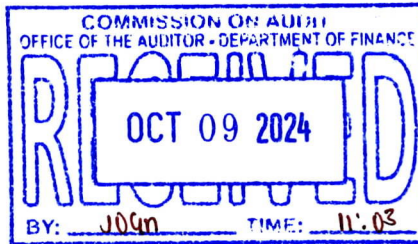
Inter-Agency Payables

Due to BIR

109,009.28

Due to GSIS

15,779.78



Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of September 30, 2024

Trust Receipts

Due to Pag-IBIG	600.00	
Due to PhilHealth	2,545.90	
Due to GOCCs	<u>1,437,356.21</u>	1,565,291.17
Other Payables		
Other Payables		
Other Payables		<u>43,759.76</u>
Total Current Liabilities		<u>1,597,446.36</u>
TOTAL LIABILITIES		1,597,446.36
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>21,015,996.41</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>21,015,996.41</u>
TOTAL NET ASSETS/EQUITY		<u><u>21,015,996.41</u></u>

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

Detailed Statement of Financial Performance
As of September 30, 2024

Revenue			
Service and Business Income			
Service Income			
Processing Fees	2,181,620.00		
Other Service Income	<u>210,400.00</u>	2,392,020.00	
Business Income			
Interest Income	<u>134.58</u>	<u>134.58</u>	2,392,154.58
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>22,035.49</u>		<u>22,035.49</u>
Total Revenue			
			<u>2,414,190.07</u>
 Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	226,006,998.78		
Salaries and Wages - Casual/Contractual	<u>11,622,111.06</u>	237,629,109.84	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,084,250.33		
Representation Allowance (RA)	6,510,562.50		
Transportation Allowance (TA)	4,271,437.50		
Clothing/Uniform Allowance	2,762,000.00		
Subsistence Allowance	15,025.00		
Laundry Allowance	2,048.80		
Honoraria	303,000.00		
Hazard Pay	192,982.50		
Overtime and Night Pay	2,452,328.02		
Mid-Year Bonus	24,599,576.00		
Other Bonuses and Allowances	<u>17,283,283.07</u>	65,476,493.72	



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

Detailed Statement of Financial Performance
As of September 30, 2024

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	22,832,691.92		
Pag-IBIG Contributions	673,500.00		
PhilHealth Contributions	4,816,141.66		
Employees Compensation Insurance Premiums	<u>317,600.00</u>	28,639,933.58	
Other Personnel Benefits			
Terminal Leave Benefits	6,628,799.36		
Other Personnel Benefits	<u>5,042,974.91</u>	<u>11,671,774.27</u>	343,417,311.41
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,607,417.28		
Traveling Expenses - Foreign	<u>21,469,068.51</u>	24,076,485.79	
Training and Scholarship Expenses			
Training Expenses	12,779,154.25		
Scholarship Grants/Expenses	<u>147,900.00</u>	12,927,054.25	
Supplies and Materials Expenses			
Office Supplies Expenses	3,318,457.01		
Accountable Forms Expenses	51,318.21		
Drugs and Medicines Expenses	660,238.61		
Medical, Dental and Laboratory Supplies Expenses	97,638.35		
Fuel, Oil and Lubricants Expenses	3,404,110.22		
Semi-Expendable Machinery and Equipment Expenses	1,272,062.27		
Semi-Expendable Furniture, Fixtures and Books Expenses	24,238.00		
Other Supplies and Materials Expenses	<u>1,571,148.53</u>	10,399,211.20	
Utility Expenses			
Water Expenses	2,711,854.72		
Electricity Expenses	<u>21,785,645.05</u>	24,497,499.77	
Communication Expenses			

Department of Finance**Central Office***Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004***Detailed Statement of Financial Performance****As of September 30, 2024**

Postage and Courier Services	124,927.30	
Telephone Expenses	3,508,199.05	
Internet Subscription Expenses	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	<u>17,775.00</u>	8,756,745.52
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>2,819,832.77</u>	2,819,832.77
Professional Services		
Legal Services	400.00	
Consultancy Services	4,698,617.11	
Other Professional Services	<u>84,179,800.62</u>	88,878,817.73
General Services		
Janitorial Services	11,374,439.75	
Security Services	14,609,534.94	
Other General Services	<u>9,980,700.73</u>	35,964,675.42
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,270,194.76	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	<u>1,805,680.60</u>	3,147,650.36
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	843,281.53	
Fidelity Bond Premiums	911,339.67	
Insurance Expenses	<u>4,018,786.81</u>	5,773,408.01
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	3,182,786.41	
Rent/Lease Expenses	6,551,792.00	
Subscription Expenses	36,539,914.00	

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

Detailed Statement of Financial Performance
As of September 30, 2024

Donations	564,776.92		
Bank Transaction Fee	6,348.68		
Other Maintenance and Operating Expenses	<u>15,450,791.12</u>	<u>62,755,426.33</u>	279,996,807.15
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	97,578.45		
Depreciation - Buildings and Other Structures	71,812,313.47		
Depreciation - Machinery and Equipment	12,377,443.90		
Depreciation - Transportation Equipment	7,161,782.08		
Depreciation - Furniture, Fixtures and Books	<u>627,716.33</u>	92,076,834.23	
Amortization			
Amortization - Intangible Assets	<u>4,149,291.63</u>	<u>4,149,291.63</u>	<u>96,226,125.86</u>
Total Operating Expenses			<u>719,640,244.42</u>
Surplus/(Deficit) from Current Operations			<u>(717,226,054.35)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	725,617,783.65		725,617,783.65
Surplus(Deficit) for the period			<u><u>8,391,729.30</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
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 September 30, 2024
Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	2,181,620.00		
Other Service Income	<u>210,400.00</u>	2,392,020.00	
Business Income			
Interest Income	<u>134.58</u>	<u>134.58</u>	2,392,154.58
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>20,703.49</u>		<u>20,703.49</u>
Total Revenue			<u>2,412,858.07</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	225,760,721.28		
Salaries and Wages - Casual/Contractual	<u>10,854,892.52</u>	236,615,613.80	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,074,250.33		
Representation Allowance (RA)	6,510,562.50		
Transportation Allowance (TA)	4,271,437.50		
Clothing/Uniform Allowance	2,762,000.00		
Subsistence Allowance	15,025.00		
Laundry Allowance	2,048.80		
Honoraria	303,000.00		
Hazard Pay	192,982.50		
Overtime and Night Pay	2,452,328.02		
Mid-Year Bonus	24,599,576.00		
Other Bonuses and Allowances	<u>17,283,283.07</u>	65,466,493.72	



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

Detailed Statement of Financial Performance
For the period ending September 30, 2024
Regular Agency Fund

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	22,793,896.60		
Pag-IBIG Contributions	673,500.00		
PhilHealth Contributions	4,813,678.88		
Employees Compensation Insurance Premiums	<u>317,000.00</u>	28,598,075.48	
Other Personnel Benefits			
Terminal Leave Benefits	6,628,799.36		
Other Personnel Benefits	<u>5,042,974.91</u>	<u>11,671,774.27</u>	342,351,957.27
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,607,417.28		
Traveling Expenses - Foreign	<u>21,244,532.22</u>	23,851,949.50	
Training and Scholarship Expenses			
Training Expenses	<u>12,779,154.25</u>	12,779,154.25	
Supplies and Materials Expenses			
Office Supplies Expenses	3,238,841.41		
Accountable Forms Expenses	51,318.21		
Drugs and Medicines Expenses	660,238.61		
Medical, Dental and Laboratory Supplies Expenses	97,638.35		
Fuel, Oil and Lubricants Expenses	3,404,110.22		
Semi-Expendable Machinery and Equipment Expenses	1,124,062.27		
Semi-Expendable Furniture, Fixtures and Books Expenses	24,238.00		
Other Supplies and Materials Expenses	<u>1,571,148.53</u>	10,171,595.60	
Utility Expenses			
Water Expenses	2,711,854.72		
Electricity Expenses	<u>21,785,645.05</u>	24,497,499.77	
Communication Expenses			
Postage and Courier Services	124,927.30		

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

Detailed Statement of Financial Performance

For the period ending September 30, 2024

Regular Agency Fund

Telephone Expenses	3,506,670.05	
Internet Subscription Expenses	5,105,844.17	
Cable, Satellite, Telegraph and Radio Expenses	<u>17,775.00</u>	8,755,216.52
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>2,819,832.77</u>	2,819,832.77
Professional Services		
Legal Services	400.00	
Consultancy Services	4,587,537.11	
Other Professional Services	<u>84,119,800.62</u>	88,707,737.73
General Services		
Janitorial Services	11,374,439.75	
Security Services	14,609,534.94	
Other General Services	<u>9,980,700.73</u>	35,964,675.42
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,270,194.76	
Repairs and Maintenance - Machinery and Equipment	71,775.00	
Repairs and Maintenance - Transportation Equipment	<u>1,805,680.60</u>	3,147,650.36
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	843,281.53	
Fidelity Bond Premiums	911,339.67	
Insurance Expenses	<u>4,018,786.81</u>	5,773,408.01
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	431,398.80	
Printing and Publication Expenses	27,618.40	
Representation Expenses	3,180,861.41	
Rent/Lease Expenses	6,551,792.00	
Subscription Expenses	36,539,914.00	
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 September 30, 2024
Regular Agency Fund

Bank Transaction Fee	6,348.68		
Other Maintenance and Operating Expenses	<u>15,450,791.12</u>	<u>62,746,475.61</u>	279,215,195.54
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	97,578.45		
Depreciation - Buildings and Other Structures	71,812,313.47		
Depreciation - Machinery and Equipment	12,256,165.82		
Depreciation - Transportation Equipment	7,161,782.08		
Depreciation - Furniture, Fixtures and Books	<u>617,233.67</u>	91,945,073.49	
Amortization			
Amortization - Intangible Assets	<u>4,149,291.63</u>	<u>4,149,291.63</u>	<u>96,094,365.12</u>
Total Operating Expenses			<u>717,661,517.93</u>
Surplus/(Deficit) from Current Operations			<u>(715,248,659.86)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	710,628,877.11		710,628,877.11
Surplus(Deficit) for the period			<u><u>(4,619,782.75)</u></u>

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

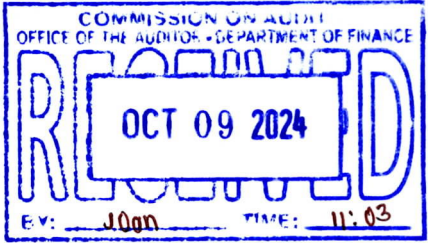
Detailed Statement of Financial Performance
For the period ending September 30, 2024
Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses			
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Foreign	224,536.29	224,536.29	
Training and Scholarship Expenses			
Scholarship Grants/Expenses	147,900.00	147,900.00	
Supplies and Materials Expenses			
Office Supplies Expenses	79,615.60	79,615.60	
Communication Expenses			
Telephone Expenses	1,529.00	1,529.00	
Professional Services			
Consultancy Services	111,080.00		
Other Professional Services	60,000.00	171,080.00	
Other Maintenance and Operating Expenses			
Representation Expenses	1,925.00		
Donations	7,025.72	8,950.72	633,611.61
Non-Cash Expenses			
Depreciation			
Depreciation - Machinery and Equipment	121,278.08		
Depreciation - Furniture, Fixtures and Books	10,482.66		131,760.74
Total Operating Expenses			765,372.35
Surplus/(Deficit) from Current Operations			(765,372.35)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	3,206,702.54		3,206,702.54
Surplus(Deficit) for the period			2,441,330.19



Detailed Statement of Financial Performance
For the period ending September 30, 2024
Trust Receipts

Revenue				
Other Non-Operating Income				
Miscellaneous Income				
Miscellaneous Income				1,332.00
Total Revenue				<u>1,332.00</u>
Less: Current Operating Expenses				
Personnel Services				
Salaries and Wages				
Salaries and Wages - Regular	246,277.50			
Salaries and Wages - Casual/Contractual	<u>767,218.54</u>	1,013,496.04		
Other Compensation				
Personal Economic Relief Allowance (PERA)	<u>10,000.00</u>	10,000.00		
Personnel Benefit Contributions				
Retirement and Life Insurance Premiums	38,795.32			
PhilHealth Contributions	2,462.78			
Employees Compensation Insurance Premiums	<u>600.00</u>	<u>41,858.10</u>	1,065,354.14	
Maintenance and Other Operating Expenses				
Supplies and Materials Expenses				
Semi-Expendable Machinery and Equipment Expenses	<u>148,000.00</u>			<u>148,000.00</u>
Total Operating Expenses				<u>1,213,354.14</u>
Surplus/(Deficit) from Current Operations				<u>(1,212,022.14)</u>
Financial Assistance/Subsidy from LGUs, GOCCs				
Subsidy from National Government	11,782,204.00			11,782,204.00
Surplus(Deficit) for the period				<u><u>10,570,181.86</u></u>



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

Detailed Statement of Cash Flows

For The Period Ended September 30, 2024



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)

85,535,027.00

Receipt of Notice of Cash Allocation (NCA)

85,535,027.00

Collection of Income/Revenues

276,312.34

Collection of Other Income

17,647.34

Collection of Service Income

258,665.00

Other Receipts

18,477,583.74

Adjustment for cash accounts

3,575.56

Adjustment on Notice of Cash Allocation (NCA)

10,489,246.64

Collection of Overpayment of Expenses - Unbilled

2,460.32

Collection of Overpayment of Personal Services - Billed

22,525.78

Collection of Personal Accounts

174,525.47

Correction of Errors

16,531.11

Receipt for Payment of Lost Property

117.50

Refund of Cash Advance

399,717.31

Set-up for the Constructive Receipt of Cash for Remittances thru TRA

7,368,884.05

Total Cash Inflows

104,288,923.08

Cash Outflows

Payment of Expenses

(1,518,210.75)

Payment for Communication Expenses

(57,655.44)

Payment for Other Maintenance and Other Operating Expenses

(1,286,852.61)

Payment for Utility Expenses

(173,702.70)

Purchase of Inventories

(3,600.00)

Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User

(3,600.00)

Other Disbursements

(162,836,725.33)

Adjustment on Notice of Cash Allocation (NCA)

(10,489,246.64)

Grant of Cash Advance for Travel and SDO

(2,615,540.23)

Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses

(373,700.00)

Payment for Repairs and Maintenance of Machineries and Equipment

(14,642.85)

Payment for the Purchase of Property, Plant and Equipment

(815,073.68)

Payment for the Purchase of Semi-Expendable Machinery and Equipment

(221,199.28)

Payment for Utilities Expenses

(2,835,470.35)

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

Detailed Statement of Cash Flows

For The Period Ended September 30, 2024

Payment of Communication Expenses	(2,066,129.85)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(5,728,139.16)
Payment of Other Personnel Benefits	(440,652.26)
Payment of Payables thru ADA	(416,412.28)
Payment of Professional and Other Professional Services	(29,596,338.27)
Payment of Salaries, Allowances, Bonus and Other Compensation	(22,168,541.85)
Payment of Taxes, Insurance Premiums and Other fees	(295,962.16)
Payment of Training and Scholarship Expenses	(1,965,404.27)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(78,733.50)
Payment/Reimbursement for Repairs and Maintenance	(1,098,622.39)
Payment/Reimbursement of Travelling Expenses	(500,385.18)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(21,387.95)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(12,133,342.31)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(101,500.12)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,368,884.05)
Replenishment of Petty Cash	(243,232.77)
Unutilized Notice of Cash Allocation (NCA)	(61,248,183.93)
Total Cash Outflows	<u>(164,358,536.08)</u>
Cash Provided by (Used in) Operating Activities	<u>(60,069,613.00)</u>
Total Cash provided by Operating, Investing and Financing Activities	(60,069,613.00)
Add : Cash Balance, Beginning Sep 1 2024	<u>78,271,380.80</u>
Cash Balance, Ending Sep 30 2024	<u><u>18,201,767.80</u></u>

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

Detailed Statement of Cash Flows

For The Period Ended September 30, 2024

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS
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 September 30, 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	8,391,729.30
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	7,060,174.30
Balance at Sep 30, 2024	1,198,673,325.54



Statement of Changes in Net Assets/Equity

As of September 30, 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
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -
P.D. 1914

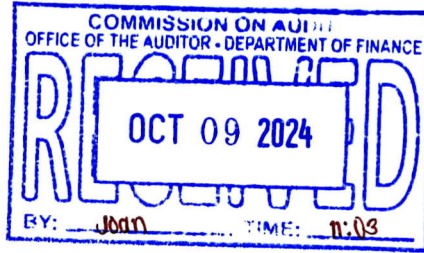
Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of September 30, 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	1,180,131,001.03
Changes in net assets/equity for 2024	
Surplus for the period	(4,619,782.75)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	2,094.40
Total recognized revenue and expense for the period	(4,617,688.35)
Balance at Sep 30, 2024	1,175,513,312.68

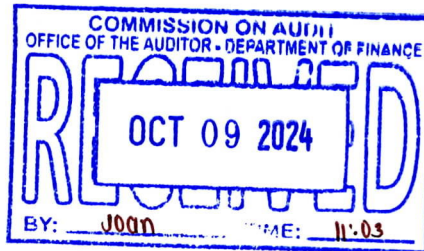


Statement of Changes in Net Assets/Equity

As of September 30, 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 Sep 30, 2024	0.00



Statement of Changes in Net Assets/Equity

As of September 30, 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 Sep 30, 2024	230,795.96



Statement of Changes in Net Assets/Equity

As of September 30, 2024

Trust Receipts

	Total net assets/equity
Balance at December 31, 2023	10,478,538.51
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(32,723.96)
Other Adjustments	0.00
Restated balance	10,445,814.55
Changes in net assets/equity for 2024	
Surplus for the period	10,570,181.86
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	10,570,181.86
Balance at Sep 30, 2024	21,015,996.41



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Detailed Statement of Cash Flows
For The Period September 01, 2024 To September 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)		85,535,027.00
Receipt of Notice of Cash Allocation (NCA)	85,535,027.00	
Collection of Income/Revenues		276,312.34
Collection of Other Income	17,647.34	
Collection of Service Income	258,665.00	
Other Receipts		18,477,583.74
Adjustment for cash accounts	3,575.56	
Adjustment on Notice of Cash Allocation (NCA)	10,489,246.64	
Collection of Overpayment of Expenses - Unbilled	2,460.32	
Collection of Overpayment of Personal Services - Billed	22,525.78	
Collection of Personal Accounts	174,525.47	
Correction of Errors	16,531.11	
Receipt for Payment of Lost Property	117.50	
Refund of Cash Advance	399,717.31	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,368,884.05	
Total Cash Inflows		<u>104,288,923.08</u>



Cash Outflows

Payment of Expenses		(1,518,210.75)
Payment for Communication Expenses	(57,655.44)	
Payment for Other Maintenance and Other Operating Expenses	(1,286,852.61)	
Payment for Utility Expenses	(173,702.70)	
Purchase of Inventories		(3,600.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(3,600.00)	
Other Disbursements		(162,836,725.33)
Adjustment on Notice of Cash Allocation (NCA)	(10,489,246.64)	
Grant of Cash Advance for Travel and SDO	(2,615,540.23)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(373,700.00)	
Payment for Repairs and Maintenance of Machineries and Equipment	(14,642.85)	
Payment for the Purchase of Property, Plant and Equipment	(815,073.68)	
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(221,199.28)	
Payment for Utilities Expenses	(2,835,470.35)	

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Detailed Statement of Cash Flows
For The Period September 01, 2024 To September 30, 2024

Payment of Communication Expenses	(2,066,129.85)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(5,728,139.16)
Payment of Other Personnel Benefits	(440,652.26)
Payment of Payables thru ADA	(416,412.28)
Payment of Professional and Other Professional Services	(29,596,338.27)
Payment of Salaries, Allowances, Bonus and Other Compensation	(22,168,541.85)
Payment of Taxes, Insurance Premiums and Other fees	(295,962.16)
Payment of Training and Scholarship Expenses	(1,965,404.27)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(78,733.50)
Payment/Reimbursement for Repairs and Maintenance	(1,098,622.39)
Payment/Reimbursement of Travelling Expenses	(500,385.18)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(21,387.95)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(12,133,342.31)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(101,500.12)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,368,884.05)
Replenishment of Petty Cash	(243,232.77)
Unutilized Notice of Cash Allocation (NCA)	(61,248,183.93)
Total Cash Outflows	<u>(164,358,536.08)</u>
Cash Provided by (Used in) Operating Activities	<u>(60,069,613.00)</u>
Total Cash provided by Operating, Investing and Financing Activities	(60,069,613.00)
Add : Cash Balance, Beginning Sep 1 2024	<u>78,271,380.80</u>
Cash Balance, Ending Sep 30 2024	<u><u>18,201,767.80</u></u>

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Detailed Statement of Cash Flows

For The Period September 01, 2024 To September 30, 2024

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