

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Accumulated Depreciation - Medical Equipment	10605111		22,800.00
Other Machinery and Equipment	10605990	55,140,871.53	
Accumulated Depreciation - Other Machinery and Equipment	10605991		13,024,031.63
Motor Vehicles	10606010	42,887,573.90	
Accumulated Depreciation - Motor Vehicles	10606011		21,761,401.14
Furniture and Fixtures	10607010	1,743,223.80	
Accumulated Depreciation - Furniture and Fixtures	10607011		1,065,115.56
Books	10607020		
Accumulated Depreciation - Books	10607021		
Other Property, Plant and Equipment	10698990	7,279,785.60	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		4,668,659.75
Construction in Progress - Buildings and Other Structures	10699030	23,335,654.55	
Computer Software	10801020	44,664,266.00	
Accumulated Amortization - Computer Software	10801021		23,779,215.72
Advances for Payroll	19901020		
Advances to Special Disbursing Officer	19901030		
Advances to Officers and Employees	19901040	296,246.04	
Advances to Contractors	19902010	25,870,867.17	
Other Prepayments	19902990	229,400.00	
Guaranty Deposits	19903020	64,750.00	
Other Deposits	19903990	701,150.00	
Other Assets	19999990	844,117,598.46	
Accounts Payable	20101010		287,292,846.94
Due to Officers and Employees	20101020		39,601,885.90
Due to BIR	20201010		12,739,744.40
Due to GSIS	20201020		86,393.16
Due to Pag-IBIG	20201030		6,653.54
Due to Philhealth	20201040		11,962.49
Due to NGAs	20201050		483,597,352.20
Due to GOCCs	20201060		9,792,252.40
Due to Regional Offices	20301030		474,100.00
Due to Operating Units	20301040		3,476,340.00
Due to Other Funds	20301050		4,343,488.21
Trust Liabilities	20401010		13,528,348.04
Guaranty/Security Deposits Payable	20401040		5,671,585.66
Other Deferred Credits	20501990		142,800.00
Other Unearned Revenue	20502990		8,154,821.41
Other Payables	29999990		49,596,196.62
Accumulated Surplus/(Deficit)	30101010		2,050,336,519.91
TOTAL		3,230,638,844.17	3,230,638,844.17

Certified Correct

GARRIEL M. SAUGON *MS*
 Chief Accountant
 Accounting Division-FMS

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

	<u>2024</u>	<u>2023</u>
Revenue		
Service and Business Income		
Service Income		
Other Service Income	14,382,248.33	9,993,563.44
Total Service Income	14,382,248.33	9,993,563.44
Business Income		
Rent/Lease Income	197,907.00	122,534.00
Income from Hostels/Dormitories and Other Like Facilities	4,231,544.00	4,265,444.64
Interest Income	6,498,060.78	4,763,614.19
Other Business Income	341,200.00	166,100.00
Total Business Income	11,268,711.78	9,317,692.83
Shares, Grants and Donations		
Grants and Donations		
Income from Grants and Donations in Cash		
Income from Grants and Donations in Kind	95,997.30	
Total Shares, Grants and Donation	95,997.30	-
Total Revenue	25,746,957.41	19,311,256.27
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	219,823,893.60	211,270,641.03
Salaries and Wages - Casual/Contractual	1,873,651.00	2,562,791.52
Total Salaries and Wages	221,697,544.60	213,833,432.55
Other Compensation		
Personal Economic Relief Allowance (PERA)	8,631,299.94	8,577,234.27
Representation Allowance (RA)	4,731,875.00	3,695,500.00
Transportation Allowance (TA)	4,014,000.00	3,120,500.00
Clothing/Uniform Allowance	2,526,990.00	2,148,000.00
Productivity Incentive Allowance		
Honoraria	9,334,794.33	9,944,528.59
Hazard Pay	456,226.17	411,390.28
Longevity Pay		
Overtime and Night Pay	1,343,113.44	1,615,882.01
Year End Bonus	18,819,329.78	992,115.55
Cash Gift	1,810,750.00	312,250.00
Other Bonuses and Allowances	48,248,005.10	53,581,682.28
Total Other Compensation	99,916,383.76	84,399,082.98
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	24,196,841.26	24,473,914.17
Pag-IBIG Contributions	805,101.28	393,600.00
Philhealth Contributions	5,359,751.86	4,005,230.95
Employees Compensation Insurance Premiums	432,200.00	893,907.66
Total Personnel Benefit Contributions	30,793,894.40	29,766,652.78

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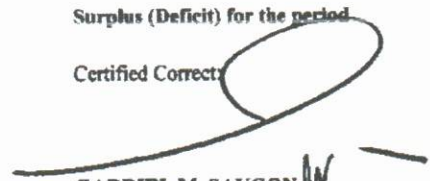
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	<u>2024</u>	<u>2023</u>
Other Personnel Benefits		
Terminal Leave Benefits	8,824,901.51	18,074,245.21
Other Personnel Benefits	300,000.00	9,644,174.33
Total Other Personnel Benefits	<u>9,124,901.51</u>	<u>27,718,419.54</u>
Total Personnel Services	<u>361,532,724.27</u>	<u>355,717,587.85</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	16,956,893.29	6,703,618.52
Traveling Expenses-Foreign	20,673,142.45	16,586,916.60
Total Traveling Expenses	<u>37,630,035.74</u>	<u>23,290,535.12</u>
Training and Scholarship Expenses		
Training Expenses	8,107,741.33	3,981,760.03
Scholarship Grants/Expenses	1,668,175.00	10,496,278.07
Total Training and Scholarship Expenses	<u>9,775,916.33</u>	<u>14,478,038.10</u>
Supplies and Materials Expenses		
Office Supplies Expenses	7,404,136.77	9,080,567.77
Accountable Forms Expenses	614,394.62	1,341,206.02
Drugs and Medicines Expenses	521,000.00	269,500.00
Medical and Laboratory Supplies	131,142.00	84,613.59
Fuel, Oil and Lubricants Expenses	3,155,912.30	3,753,454.32
Textbooks and Instructional Materials Expense		
Chemical and Filtering Supplies Expenses		
Semi-Expendable Machinery and Equipment Expenses	18,444,973.95	39,648,762.36
Semi-Expendable Furniture, Fixtures and Books Expenses	3,576,941.31	9,502,865.43
Other Supplies and Materials Expenses	10,505,940.75	14,345,659.97
Total Supplies and Materials Expenses	<u>44,354,441.70</u>	<u>78,026,629.46</u>
Utility Expenses		
Water Expenses	7,591,758.61	6,282,893.57
Electricity Expenses	22,268,757.94	21,823,031.33
Total Utility Expenses	<u>29,860,516.55</u>	<u>28,105,924.90</u>
Communication Expenses		
Postage and Courier Services	273,471.00	410,029.14
Telephone Expenses	2,769,963.18	2,896,367.77
Internet Subscription Expenses	2,724,198.45	2,855,188.62
Cable, Satellite, Telegraph and Radio Expenses	43,990.00	47,581.22
Total Communication Expenses	<u>5,811,622.63</u>	<u>6,209,166.75</u>
Survey, Research, Exploration and Development		
Survey Expenses		
Research, Exploration and Development Expenses		<u>3,500,000.00</u>
Total Survey, Research, Exploration and Development		<u>3,500,000.00</u>
Awards/Rewards and Prizes		
Awards/Rewards Expenses	1,349,518.20	1,577,585.80
Prizes		
Total Awards/Rewards and Prizes	<u>1,349,518.20</u>	<u>1,577,585.80</u>

	<u>2024</u>	<u>2023</u>
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	2,037,079.90	2,110,314.73
Total Confidential, Intelligence and Extraordinary Expenses	2,037,079.90	2,110,314.73
Professional Services		
Legal Services		
Consultancy Services	35,672,900.68	4,784,640.92
Other Professional Services	78,262,629.01	57,350,087.15
Total Professional Services	113,935,529.69	62,134,728.07
General Services		
Environment/Sanitary Services		
Janitorial Services	25,027,815.91	21,962,847.89
Security Services	28,515,937.94	25,492,348.03
Other General Services	449,759.28	252,156.74
Total General Services	53,993,513.13	47,707,352.66
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	4,267,283.46	6,273,227.27
Repairs and Maintenance - Machinery and Equipment	8,500.00	82,126.41
Repairs and Maintenance - Transportation Equipment	723,175.00	743,323.30
Repairs and Maintenance - Semi Expendable Machinery and Equipr		3,416.00
Repairs and Maintenance - Other Property, Plant and Equipment	92,400.00	53,160.28
Total Repairs and Maintenance	5,091,358.46	7,155,253.26
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	63,449.06	58,180.00
Fidelity Bond Premiums	1,147,046.34	649,391.25
Insurance Expenses	27,847,030.20	24,187,891.31
Total Taxes, Insurance Premiums and Other Fees	29,057,525.60	24,895,462.56
Other Maintenance and Operating Expenses		
Advertising Expenses		
Printing and Publication Expenses	2,639,100.65	1,596,251.12
Representation Expenses		
Transportation and Delivery Expenses	381,371.00	600,955.99
Rent/Lease Expenses	54,768,792.00	2,722,598.22
Membership Dues and Contributions to Organizations	1,962,938.01	470,884.80
Subscription Expenses	2,712,851.02	31,252,884.44
Donations		
Other Maintenance and Operating Expenses	33,381,074.46	22,535,859.70
Total Other Maintenance and Other Operating Expenses	95,846,127.14	59,179,434.27
Total Maintenance and Other Operating Expenses	428,743,185.07	358,370,425.68
Financial Expenses		
Bank Charges	120.00	20,060.80
Total Financial Expenses	120.00	20,060.80
Non-Cash Expenses		
Depreciation		
Depreciation-Buildings and Other Structures	6,197,794.71	3,566,142.12
Depreciation-Machinery and Equipment	10,435,384.31	14,370,374.06
Depreciation-Transportation Equipment	2,218,322.08	5,409,060.02
Depreciation-Furniture, Fixtures and Books	167,820.32	230,668.42
Depreciation-Other Property, Plant and Equipment	406,168.98	397,470.48
Total Depreciation	19,425,490.40	23,973,715.10

	<u>2024</u>	<u>2023</u>
Amortization		
Amortization-Intangible Assets	8,222,549.40	7,977,777.60
Total Amortization	<u>8,222,549.40</u>	<u>7,977,777.60</u>
Losses		
Loss on Sale of Assets	-	-
Total Losses	<u>-</u>	<u>-</u>
Total Non-Cash Expenses	<u>27,648,039.80</u>	<u>31,951,492.70</u>
Current Operating Expenses	<u>817,924,069.14</u>	<u>746,059,567.03</u>
Surplus (Deficit) from Current Operations	(792,177,111.73)	(726,748,310.76)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	12,729,935,456.82	11,414,164,781.03
Subsidy from Other National Government Agencies	-	-
Subsidy from Grants and Donations in Kind	-	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>12,729,935,456.82</u>	<u>11,414,164,781.03</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs		
Subsidy to Regional Offices/Staff Bureaus	11,121,049,626.71	9,378,270,790.07
Subsidy to Operating Units	589,739,085.48	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>11,710,788,712.19</u>	<u>9,378,270,790.07</u>
Net Financial Assistance/Subsidy	<u>1,019,146,744.63</u>	<u>2,035,893,990.96</u>
Other Non-Operating Income		
Miscellaneous Income	353,737.36	1,532,067.34
Total Other Non-Operating Income	<u>353,737.36</u>	<u>1,532,067.34</u>
Surplus (Deficit) for the period	<u>227,323,370.26</u>	<u>1,310,677,747.54</u>

Certified Correct


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