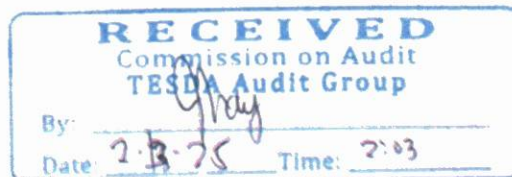


**PRE-CLOSING TRIAL BALANCE
ALL FUNDS
AS OF DECEMBER 31, 2024**

ACCOUNT TITLE	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officer	10101010	32,721.98	
Petty Cash	10101020	853,884.36	
Cash in Bank - Local Currency - Current Account	10102020	141,159,074.73	
Cash - Treasury Agency Deposit, Regular	10104010		
Cash - Treasury Agency Deposit, Trust	10104030		
Cash - Modified Disbursement System (MDS), Regular	10104040		
Cash - Modified Disbursement System (MDS), Trust	10104080		
Investments in Treasury Bills-Local	10202010		
Investments in Treasury Bonds-Local	10202030	214,551,398.26	
Accounts Receivable	10301010	20,126,428.49	
Due from National Government Agencies	10303010	107,429,663.59	
Due from Government-Owned and or Controlled Corporations	10303020	331,238.81	
Due from Regional Offices	10304030	971,854,067.14	
Due from Operating Units	10304040	2,476,381.00	
Due from Other Funds	10304050	1,818,408.95	
Receivables - Disallowances/Charges	10305010	30,556,169.76	
Due from Officers and Employees	10305020		
Other Receivables	10305990	7,204,326.84	
Other Supplies and Materials for Distribution	10402990	8,283,334.16	
Office Supplies Inventory	10404010	424,205.37	
Accountable Forms, Plates and Stickers Inventory	10404020	18,108,569.39	
Textbooks and Instructional Materials Inventory	10404100	741,410.00	
Construction Materials Inventory	10404130	11,775.47	
Other Supplies and Materials Inventory	10404990	2,699,989.13	
Semi-Expendable Office Equipment	10405020		
Semi-Expendable Information and Communication Technology Equipment	10405030		
Semi-Expendable Communications Equipment	10405070		
Semi-Expendable Printing Equipment	10405110		
Semi-Expendable Other Machinery and Equipment	10405190		
Semi-Expendable Furniture and Fixtures	10406010		
Land	10601010	300,000,000.00	
Buildings	10604010	225,982,239.65	
Accumulated Depreciation - Buildings	10604011		107,517,117.30
Other Structures	10604990	18,995,962.22	
Accumulated Depreciation - Other Structures	10604991		10,315,100.93
Office Equipment	10605020	8,243,611.48	
Accumulated Depreciation - Office Equipment	10605021		5,375,356.65
Information and Communication Technology Equipment	10605030	89,905,176.90	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		64,584,601.48
Communication Equipment	10605070	11,537,904.31	
Accumulated Depreciation - Communication Equipment	10605071		9,122,275.21
Disaster Response and Rescue Equipment	10605090	1,240,615.22	
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091		249,877.92
Medical Equipment	10605110	60,000.00	



<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		1,823,013,149.65
Other Service Income	40201990		14,382,248.33
Rent/Lease Income	40202050		197,907.00
Income from Hostels/Dormitories and Other Like Facilities	40202130		4,231,544.00
Interest Income	40202210		6,498,060.78
Other Business Income	40202990		341,200.00
Subsidy from National Government	40301010		12,729,935,456.82
Income from Grants and Donations in Cash	40402010		
Subsidy from Grants and Donations in Kind	40402020		95,997.30

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Miscellaneous Income	40609990		353,737.36
Salaries and Wages - Regular	50101010	219,823,893.60	
Salaries and Wages - Casual/Contractual	50101020	1,873,651.00	
Personal Economic Relief Allowance (PERA)	50102010	8,631,299.94	
Representation Allowance (RA)	50102020	4,731,875.00	
Transportation Allowance (TA)	50102030	4,014,000.00	
Clothing/Uniform Allowance	50102040	2,526,990.00	
Productivity Incentive Allowance	50102080		
Honoraria	50102100	9,334,794.33	
Hazard Pay	50102110	456,226.17	
Longevity Pay	50102120		
Overtime and Night Pay	50102130	1,343,113.44	
Year End Bonus	50102140	18,819,329.78	
Cash Gift	50102150	1,810,750.00	
Other Bonuses and Allowances	50102990	48,248,005.10	
Retirement and Life Insurance Premiums	50103010	24,196,841.26	
Pag-IBIG Contributions	50103020	805,101.28	
PhilHealth Contributions	50103030	5,359,751.86	
Employees Compensation Insurance Premiums	50103040	432,200.00	
Terminal Leave Benefits	50104030	8,824,901.51	
Other Personnel Benefits	50104990	300,000.00	
Traveling Expenses - Local	50201010	16,956,893.29	
Traveling Expenses - Foreign	50201020	20,673,142.45	
Training Expenses	50202010	8,107,741.33	
Scholarship Grants/Expenses	50202020	1,668,175.00	
Office Supplies Expenses	50203010	7,404,136.77	
Accountable Forms Expenses	50203020	614,394.62	
Drugs and Medicines Expenses	50203070	521,000.00	
Medical, Dental and Laboratory Supplies Expenses	50203080	131,142.00	
Fuel, Oil and Lubricants Expenses	50203090	3,155,912.30	
Textbooks and Instructional Materials Expense	50203110		
Chemical and Filtering Supplies Expenses	50203130		
Semi-Expendable Machinery and Equipment Expenses	50203210	18,444,973.95	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	3,576,941.31	
Other Supplies and Materials Expenses	50203990	10,505,940.75	
Water Expenses	50204010	7,591,758.61	
Electricity Expenses	50204020	22,268,757.94	
Postage and Courier Services	50205010	273,471.00	
Telephone Expenses	50205020	2,769,963.18	
Internet Subscription Expenses	50205030	2,724,198.45	
Cable, Satellite, Telegraph and Radio Expenses	50205040	43,990.00	
Awards/Rewards Expenses	50206010	1,349,518.20	
Prizes	50206020		
Research, Exploration and Development Expenses	50207020		
Extraordinary and Miscellaneous Expenses	50210030	2,037,079.90	
Legal Services	50211010		
Consultancy Services	50211030	35,672,900.68	
Other Professional Services	50211990	78,262,629.01	
Environment/Sanitary Services	50212010		
Janitorial Services	50212020	25,027,815.91	
Security Services	50212030	28,515,937.94	
Other General Services	50212990	449,759.28	
Repairs and Maintenance - Buildings and Other Structures	50213040	4,267,283.46	
Repairs and Maintenance - Machinery and Equipment	50213050	8,500.00	
Repairs and Maintenance - Transportation Equipment	50213060	723,175.00	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	50213210		
Repairs and Maintenance - Other Property, Plant and Equipment	50213990	92,400.00	
Subsidy to Regional Offices/Staff Bureaus	50214070	11,121,049,626.71	
Subsidy to Operating Units	50214080	589,739,085.48	
Taxes, Duties and Licenses	50215010	63,449.06	

<u>ACCOUNT TITLE</u>	<u>ACCOUNT CODE</u>	<u>DEBIT</u>	<u>CREDIT</u>
Fidelity Bond Premiums	50215020	1,147,046.34	
Insurance Expenses	50215030	27,847,030.20	
Advertising Expenses	50299010		
Printing and Publication Expenses	50299020	2,639,100.65	
Representation Expenses	50299030		
Transportation and Delivery Expenses	50299040	381,371.00	
Rent/Lease Expenses	50299050	54,768,792.00	
Membership Dues and Contributions to Organizations	50299060	1,962,938.01	
Subscription Expenses	50299070	2,712,851.02	
Donations	50299080		
Other Maintenance and Operating Expenses	50299990	33,381,074.46	
Bank Charges	50301040	120.00	
Depreciation - Buildings and Other Structures	50501040	6,197,794.71	
Depreciation - Machinery and Equipment	50501050	10,435,384.31	
Depreciation - Transportation Equipment	50501060	2,218,322.08	
Depreciation - Furniture, Fixtures and Books	50501070	167,820.32	
Depreciation - Other Property, Plant and Equipment	50501990	406,168.98	
Amortization - Intangible Assets	50502010	8,222,549.40	
Loss on sale of Assets	50504080		
TOTAL		<u>15,759,351,625.50</u>	<u>15,759,351,625.50</u>

Certified Correct:



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