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

ACCOUNT HILL	ACCOUNT CODE	DEBIT	CREDIT
Cash - Collecting Officer	[0]0]0]0	33 721 98	
Petry 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	10)104640		
Casl; - Modified Distursement System (MDS).			
inst	10104060		
Investments in Treasury Bills-Local	10202010	33.4.77.4.3.14.3.7	
Investments in Treasury Bonds-Local Accounts Receivable	10202030 10301010	214,551,398 26 20,126 428 49	
Due from National Covernment Agencies	10303010	107,429,663,50	
Due from Government-Owned and/or	10303010	16.147.1697.70	
Controlled Corporations	10303020	331 738 81	
,	4.7.4.7.16.24.24.		
Due from Regional Offices	10304030	971 854 067 14	
Due from Operating Units	10304040	2 476 381 00	
Due from Other Lunds	(0304050	1,818,308.95	
Receivables - Disallowances Charges	1:1305010	30.556,169.70	
One from Officers and Employees	10305020		
(their Receivables	(4)305990	7.203,326.84	
Other Supplies and Materials for Obstribution	1970,560()	8.283.334.16	
Office Supplies Inventory	19404010	424,205.37	
Accountable Forms, Plates and Stickers			
Inventory	19404020	18 188 569 39	
Lextbooks and Instructional Materials Inventory	10404 (60)	341,410.00	
Construction Materials Inventory	10404130	11,775.47	
Other Supplies and Materials Inventory	1()4()499()	2,699,989 13	
Semi-Expendable Office Equipment	10405020		
Seint-Expendable Information and			
Communication Technology Equipment	1(14()5()3()		
Semi-Expendable Communications Equipment	1(0405070)		
Semi-Expendable Printing Equipment	1040511		
Semi-Expendable Other Machinery and			
Equipment	10405190		
Semi-Fypendable furniture and Fixtures Fand	10406010	NOTES CONTROL VANDO DE SE	
Buildings	10601010 10604010	300 000,000 00	
Accumulated Depreciation - Buildings	1084-4011	225 982,239 65	1.35 513 1.35 3.3
Other Structures	10604990	18,995,952,22	107,517 117 30
Accumulated Depreciation - Other Structures	106014901	10,445,407,77	10,315 100 93
Office Equipment	10605020	8,243 611 48	10/215 106 43
Accumulated Depreciation - Office Equipment	10605021	0.247 011 40	3,175,356.65
Information and Communication Technology	100000 884		21311121902
Equipment	10605030	89,905,176,90	
Accumulated Depreciation - Information and			
Communication Technology Equipment	10605031		64.584.601.48
Communication Equipment	10005070	(1,537,904.31	
Accumulated Depreciation - Communication			
Equipment	10605071		9 123 275 21
Disaster Response and Rescue Equipment	1(16)(5090)	1.240.615.22	
Accumulated Depreciation - Disaster Response			
and Rescue Equipment	19605091		249,877.92
Medical Equipment	1(0605)10	(8) [N(8) (R)	



ACCOUNT TITLE	ACCOUNT CODE	DEBII	CREDIT
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	2 220 / 22 24 4 7	2,050,336,519.91
		3,230,638,844.17	3,230,638,844.17

Certified Correct:

GARRIEL M. SAUGON (N Chief Accountant Accounting Division-FMS

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

	2024	2023
Revenue		
Service and Business Income		
Service Income		
Other Service Income	14.382.248.33	0,993,563,44
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	11 1 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1	
Total Shares, Grants and Dougton	95,997.30 95,997.30	
Total Shares, Olans and Doughon	75,777,130	
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 (PFRA)	8,631,200,04	8,577,234,27
Representation Allowance (RA)	4,731,875,00	3,695,500,00
Fransportation Allowance (TA)	4,014,000,00	3,120,500,00
Clothing Uniform Allowance	2,526,999,00	2,148,000,00
Productivity Incentive Allowance	1721 MARK (1987)	21. 0.000.00
Honoraria	9.334.794.33	9,944,528,59
Hazard Pay	456,226.17	411,390,28
Longevity Pay		777120020
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	24.104.044.24	3 - 100 - 100 -
Pag-IBIG Contributions	24.196.841.26	24.473.914.17
Phill lealth Contributions	805.101.28	393,600,00
Employees Compensation Insurance Premiums	5,359,751,86 432,200,00	4.005,230.95
Total Personnel Benefit Contributions		893,907.66
The Comment of the Control Controlls	30,793,894.40	29,766,652.78

Commission on Audit TESDA Audit Group

By: 13.25 Time: 200

	2024	2023
Other Personnel Benefits	8 834 001 #1	10 074 746 31
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	9,124,901.51	27,718,419.54
Total Personnel Services	361,532,724.27	355,717,587.85
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	37,630,935.74	23,290,535.12
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	9,775,916.33	14,478,038.10
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	3,133,712.30	3,733,434.32
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	44,354,441.70	78,026,629.46
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	29,860,516.55	28,105,924.90
Communication E-manage		
Communication Expenses Postage and Courier Services	272 471 00	410 000 14
Telephone Expenses	273,471.00 2,769,963.18	410,029,14 2,896,367,77
Internet Subscription Expenses	2,724,198.45	
Cable, Satellite, Telegraph and Radio Expenses	43,990.00	2,855.188.62
Total Communication Expenses	5,811,622.63	47,581.22 6,209,166.75
		.,
Survey, Research, Exploration and Development Survey Expenses		
Research, Exploration and Development Expenses		3 500 800 0 0
Total Survey, Research, Exploration and Development		3,500,000.00 3,500,000.00
Awayda/Dawayda and Dulman		
Awards/Rewards and Prizes	1 6 10 110 00	
Awards/Rewards Expenses Prizes	1,349,518.20	1,577,585.80
Total Awards/Rewards and Prizes	1,349,518.20	1,577,585.80

	2024	2023
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 Equip		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
Section of the sectio	0,071,000,14	131003800189
Taxes, Insurance Premiums and Other Fees	(2.440.07	en 100 cc
Taxes, Duties and Licenses	63,449.06	58,180.00
Fidelity Bond Premiums	1,147,046.34	649,391.25
Insurance Expenses Total Taxes, Insurance Premiums and Other Fees	27,847,030.20 29,057,525.60	24,187,891.31 24,895,462.56
Other Maintenance and Operating Expenses		
Advertising Expenses		to the large and the largest
Printing and Publication Expenses	2,639,100,65	1,596,251.12
Representation Expenses	***	222 233
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 Donations	2,712,851.02	31,252,884.44
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
otal Maintenance and Other Operating Expenses	428,743,185.07	358,370,425.68
Spanoial Synanese		
lancial Expenses Bank Charges	120.00	20.070.00
Total Financial Expenses	120.00 120.00	20,060.80
TOWN LUMBERS LYPLESCS	120.00	20,060.80
on-Cash Expenses		
Depreciation		
	6,197,794.71	3,566,142.12
Depreciation-Buildings and Other Structures		14,370,374.06
Depreciation-Machinery and Equipment	10.435,384.31	11,010,011.00
Depreciation-Machinery and Equipment Depreciation-Transportation Equipment	10,435,384.31 2,218,322.08	5,409,060.02
Depreciation-Machinery and Equipment Depreciation-Transportation Equipment Depreciation-Furniture, Fixtures and Books	2.218.322.08 167,820.32	
Depreciation-Machinery and Equipment Depreciation-Transportation Equipment	2.218.322.08	5,409,060.02

Amortization		n ann ann (a
Amortization-Intangible Assets	8,222,549.40	7,977,777.60
Total Amortization	8,222,549.40	7,977,777.60
Lostes		
Loss on Sale of Assets		
Total Losses	-	
Total Non-Cash Expenses	27,648,039.89	31,951,492.70
Current Operating Expenses	817,924,069.14	746,059,567.03
Surplus (Deficit) from Current Operations	(792,177,111.73)	(726,748,319.76)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	12.729.935.456.82	11.414.164.781.03
Subsidy from National Government Subsidy from Other National Government Agencies	12(12)1330110010	-
Subsidy from Grants and Donations in Kind		
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	12,729,935,456.82	11,414,164,781.03
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	11,710,788,712.19	9,378,270,790.07
Net Financial Assistance/Subsidy	1,019,146,744.63	2,035,893,990.96
Other Non-Operating Income		
Miscellaneous Income	353,737.36	1,532,067.34
Total Other Non-Operating Income	353,737,36	1,532,067.34
Surplus (Deficit) for the period	227,323,370.26	1,310,677,747.54

Certified Corrects

GARRIEL M. SAUGON

Chief Accountant
Accounting Division-FMS