

PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY
CONDENSED STATEMENT OF COMPREHENSIVE INCOME
As of September 30, 2024

INCOME

| | |
|-----------------------------|----------------|
| Service and Business Income | 778,405,107.53 |
| Gains | 694,339.29 |
| Other Non-Operating Income | 148,556.28 |

| | |
|---------------------|-----------------------|
| TOTAL INCOME | 779,248,003.10 |
|---------------------|-----------------------|

EXPENSES

| | |
|--|----------------|
| Personnel Services | 191,406,999.92 |
| Maintenance and Other Operating Expenses | 275,444,633.02 |
| Financial Expenses | 18,617,960.09 |
| Non-Cash Expenses | 82,155,782.79 |

| | |
|-----------------------|-----------------------|
| TOTAL EXPENSES | 567,625,375.82 |
|-----------------------|-----------------------|

| | |
|--------------------------------|-----------------------|
| PROFIT(LOSS) BEFORE TAX | 211,622,627.28 |
|--------------------------------|-----------------------|

| | |
|--------------------|---|
| Income Tax Expense | - |
|--------------------|---|


| | |
|-------------------------------|-----------------------|
| PROFIT(LOSS) AFTER TAX | 211,622,627.28 |
|-------------------------------|-----------------------|

Assistance and Subsidy

| | |
|---|-----------------|
| Subsidy from National Government | 24,119,038.57 |
| Assistance from Other National Government Agencies | 24,681,910.13 |
| Assistance to Local Government Units | (20,428,999.90) |
| Assistance to Regional Offices/Staff Bureaus/Branch Offices | (3,690,038.67) |
| Net Assistance and Subsidy | 24,681,910.13 |

| | |
|-----------------------------|-----------------------|
| COMPREHENSIVE INCOME | 236,304,537.41 |
|-----------------------------|-----------------------|

Certified correct:



ROMMEL R. RONDA
Chief, Accounting Division
22 Oct-2024

PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY
CONDENSED STATEMENT OF FINANCIAL POSITION
As at September 30, 2024

| ASSETS | |
|-------------------------------------|--|
| Current Assets | |
| Cash and Cash Equivalents | 2,122,838,626.16 |
| Investments | 138,556,515.93 |
| Receivables - Net | 242,999,124.77 |
| Inventories | 15,089,185.20 |
| Deferred Tax Asset | 1,284,657.00 |
| Other Assets | 1,365,373,329.16 |
| Total Current Assets | <u>3,886,141,438.22</u> |
| Non-Current Assets | |
| Other Investments | 159,255.22 |
| Investment Property - Net | 115,943,554.21 |
| Property, Plant and Equipment - Net | 14,543,514,331.46 |
| Other Assets | 13,633,277.35 |
| Total Non-Current Assets | <u>14,673,250,418.24</u> |
| TOTAL ASSETS | <u><u>18,559,391,856.46</u></u> |

| LIABILITIES AND EQUITY | |
|--|--|
| LIABILITIES | |
| Current Liabilities | |
| Financial Liabilities | 817,630,415.43 |
| Inter-Agency Payables | 595,645,180.16 |
| Trust Liabilities | 962,145,870.50 |
| Deferred Credits/Unearned Revenue/Income | 12,744,998,777.32 |
| Provisions | 98,694,853.69 |
| Other Payables | 5,892,727.31 |
| TOTAL LIABILITIES | <u>15,225,007,824.41</u> |
| EQUITY | |
| Government Equity | 495,157,211.94 |
| Retained Earnings/(Deficit) | 2,839,226,820.11 |
| TOTAL EQUITY | <u>3,334,384,032.05</u> |
| TOTAL LIABILITIES AND EQUITY | <u><u>18,559,391,856.46</u></u> |

Certified correct:


ROMMEL R. RONDA
 Chief, Accounting Division
 12-Oct-2024

PRELIMINARY TRIAL BALANCE

As of September 30, 2024

Agency: PHILIPPINE FISHERIES DEVELOPMENT AUTHORITY

| ACCOUNT TITLE | ACCOUNT CODE | DEBIT BALANCES | CREDIT BALANCES |
|--|--------------|------------------|------------------|
| ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Cash on Hand | | | |
| Cash-Collecting Officers | 1 01 01 010 | 3,871,225.48 | |
| Petty Cash | 1 01 01 020 | 1,149,000.00 | |
| Cash in Bank-Local Currency | | | |
| Cash in Bank-Local Currency, Current Account | 1 01 02 020 | 1,123,591,120.60 | |
| Cash in Bank-Local Currency, Savings Account | 1 01 02 030 | 617,081,324.48 | |
| Cash in Bank-Foreign Currency | | | |
| Cash in Bank - Foreign Currency, Savings Account | 1 01 03 030 | 1,253,334.21 | |
| Cash Equivalents (90days or less) | | | |
| Time Deposits-Local Currency | 1 01 05 020 | 375,892,621.39 | |
| Investments | | | |
| Investment in Time Deposits (91days or more) | | | |
| Investment in Time Deposits-Local Currency | 1 02 11 010 | 133,597,040.65 | |
| Investment in Time Deposits-Foreign Currency | 1 02 11 020 | 4,959,475.28 | |
| Other Investments | | | |
| Investments in Stocks | 1 02 99 010 | 159,255.22 | |
| Receivables | | | |
| Loans and Receivable Accounts | | | |
| Accounts Receivable | 1 03 01 010 | 50,499,630.69 | |
| Allowance for Impairment-Accounts Receivable | 1 03 01 012 | | 29,750,146.35 |
| Lease Receivable | | | |
| Operating Lease Receivable | 1 03 02 010 | 139,991,316.51 | |
| Allowance for Impairment - Operating Lease Receivable | 1 03 02 011 | | 103,088,087.17 |
| Inter-Agency Receivables | | | |
| Due from National Governmnet Agencies | 1 03 03 010 | 486,991.02 | |
| Allowance for Impairment-Due from National Governmnet Agencies | 1 03 03 012 | | 486,991.02 |
| Due from Local Government Units | 1 03 03 030 | 1,230,140.61 | |
| Intra-Agency Receivables | | | |
| Due from Operating Units | 1 03 04 040 | | 2,391,549,668.18 |
| Other Receivables | | | |
| Receivables-Disallowances/Charges | 1 03 99 010 | 3,434,320.28 | |
| Due from Officers and Employees | 1 03 99 020 | 238,719.49 | |
| Other Receivables | 1 03 99 990 | 180,493,730.71 | |
| Allowance for Impairment-Other Receivables | 1 03 05 991 | | 50,500.00 |
| Inventories | | | |
| Inventory Held for Sale | | | |
| Inventory Held for Consumption | | | |
| Office Supplies Inventory | 1 04 04 010 | 5,267,665.85 | |
| Accountable Forms Inventory | 1 04 04 020 | 7,372,416.05 | |
| Fuel, Oil and Lubricants Inventory | 1 04 04 080 | 778,732.05 | |
| Other Supplies and Materials Inventory | 1 04 04 990 | 1,670,371.25 | |
| Total Current Assets | | 2,653,018,431.82 | 2,524,925,392.72 |
| Investment Property | | | |
| Land and Buildings | | | |
| Investment Property, Land | 1 05 01 010 | 31,736,510.86 | |
| Investment Property, Buildings | 1 05 01 020 | 89,767,127.64 | |
| Accumulated Depreciation-Investment Property, Buildings | 1 05 01 021 | | 5,560,084.29 |
| Total Investment Property | | 121,503,638.50 | 5,560,084.29 |
| Property, Plant and Equipment | | | |
| Land | | | |
| Land | 1 06 01 010 | 1,256,345,714.46 | |
| Land Improvements | | | |
| Other Land Improvements | 1 06 02 990 | 568,015,298.67 | |
| Accumulated Depreciation-Other Land Improvements | 1 06 02 991 | | 232,470,783.23 |
| Infrastructure Assets | | | |
| Road Networks | 1 06 03 010 | 127,686,949.81 | |
| Accumulated Depreciation-Road Networks | 1 06 03 011 | | 53,287,218.89 |
| Sewer Systems | 1 06 03 030 | 57,469,406.51 | |
| Accumulated Depreciation-Sewer Systems | 1 06 03 031 | | 45,618,893.37 |
| Water Supply Systems | 1 06 03 040 | 25,421,609.50 | |
| Accumulated Depreciation-Water Supply Systems | 1 06 03 041 | | 20,251,796.55 |
| Power Supply Systems | 1 06 03 050 | 159,681,617.66 | |
| Accumulated Depreciation-Power Supply Systems | 1 06 03 051 | | 80,491,386.88 |
| Seaport Systems | 1 06 03 070 | 2,860,319,834.24 | |
| Accumulated Depreciation-Seaport Systems | 1 06 03 071 | | 2,139,438,286.13 |
| Other Infrastructure Assets | 1 06 03 990 | 316,486,634.37 | |
| Accumulated Depreciation-Other Infrastructure Assets | 1 06 03 991 | | 232,354,044.67 |

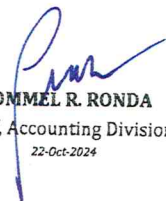
| ACCOUNT TITLE | ACCOUNT CODE | DEBIT BALANCES | CREDIT BALANCES |
|---|--------------|-------------------|------------------|
| Buildings and Other Structures | | | |
| Buildings | 1 06 04 010 | 224,060,641.41 | |
| Accumulated Depreciation-Buildings | 1 06 04 011 | | 41,708,628.29 |
| Markets | 1 06 04 040 | 267,783,345.66 | |
| Accumulated Depreciation-Markets | 1 06 04 041 | | 90,015,166.16 |
| Other Structures | 1 06 04 990 | 125,147,921.06 | |
| Accumulated Depreciation-Other Structures | 1 06 04 991 | | 65,456,931.59 |
| Machinery and Equipment | | | |
| Office Equipment | 1 06 05 020 | 20,759,803.35 | |
| Accumulated Depreciation-Office Equipment | 1 06 05 021 | | 9,843,838.79 |
| Information and Communication Technology Equipment | 1 06 05 030 | 63,203,266.02 | |
| Accumulated Depreciation-ICT Equipment | 1 06 05 031 | | 32,356,555.52 |
| Communication Equipment | 1 06 05 070 | 1,526,206.24 | |
| Accumulated Depreciation-Communication Equipment | 1 06 05 071 | | 1,047,790.30 |
| Construction and Heavy Equipment | 1 06 05 080 | 153,643.00 | |
| Accumulated Depreciation-Construction and Heavy Equipment | 1 06 05 081 | | 145,960.89 |
| Military, Police, and Security Equipment | 1 06 05 100 | 440,487.98 | |
| Accumulated Depreciation - Military, Police, and Security Equipment | 1 06 05 101 | | 198,770.36 |
| Technical and Scientific Equipment | 1 06 05 140 | 6,524,755.01 | |
| Accumulated Depreciation-Technical and Scientific Equipment | 1 06 05 141 | | 5,111,511.37 |
| Other Machinery and Equipment | 1 06 05 990 | 197,216,216.38 | |
| Accumulated Depreciation-Other Machinery and Equipment | 1 06 05 991 | | 151,945,515.00 |
| Transportation Equipment | | | |
| Motor Vehicles | 1 06 06 010 | 97,858,561.66 | |
| Accumulated Depreciation-Motor Vehicles | 1 06 06 011 | | 57,034,305.20 |
| Watercrafts | 1 06 06 040 | 1,781,036.61 | |
| Accumulated Depreciation-Watercrafts | 1 06 06 041 | | 1,691,984.78 |
| Other Transportation Equipment | 1 06 06 990 | 22,149,959.39 | |
| Accumulated Depreciation-Other Transportation Equipment | 1 06 06 991 | | 17,548,327.51 |
| Furnitures, Fixtures and Books | | | |
| Furniture and Fixtures | 1 06 07 010 | 10,153,119.49 | |
| Accumulated Depreciation-Furniture and Fixtures | 1 06 07 011 | | 4,156,485.73 |
| Leased Assets Improvements | | | |
| Leased Assets Improvements, Land | 1 06 09 010 | 23,682,613.40 | |
| Accumulated Depreciation-Leased Assets Improvement, Land | 1 06 09 011 | | 21,323,682.84 |
| Leased Assets Improvements, Buildings and Other Structures | 1 06 09 020 | 14,418,773.84 | |
| Accumulated Depreciation-Leased Assets improvements, Buildings and Other Structures | 1 06 09 021 | | 3,526,420.10 |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | 1 06 98 990 | 21,867,935.96 | |
| Accumulated Depreciation-Other Property, Plant and Equipment | 1 06 98 991 | | 17,884,649.89 |
| Total Property, Plant and Equipment | | 6,470,155,351.68 | 3,324,908,934.04 |
| Construction in Progress | | | |
| Construction in Progress, Infrastructure Assets | 1 06 98 020 | 11,393,935,300.95 | |
| Construction in Progress, Buildings and Other Structures | 1 06 98 030 | 4,332,612.87 | |
| Total Construction in Progress | | 11,398,267,913.82 | - |
| Deferred Tax Assets | | | |
| Deferred Tax Assets | | | |
| Deferred Tax Assets | 1 12 01 010 | 1,284,657.00 | |
| Total Deferred Tax Assets | | 1,284,657.00 | - |
| Right-of-use Assets | | | |
| Right-of-use Assets, Buildings and Other Structures | 1 13 01 020 | 30,448,779.75 | |
| Accumulated Depreciation - ROU Assets, Buildings and Other Structures | 1 13 01 021 | | 30,448,779.75 |
| Total Right-of-use Assets | | 30,448,779.75 | 30,448,779.75 |
| Other Assets | | | |
| Advances | | | |
| Advances to Special Disbursing Officer | 1 99 01 030 | 268,770.00 | |
| Advances to Officers and Employees (Travel) | 1 99 01 040 | 97,004.00 | |
| Prepayments | | | |
| Advances to Contractors | 1 99 02 010 | 1,306,558,214.29 | |
| Prepaid Registration | 1 99 02 030 | 9,273.92 | |
| Prepaid Insurance | 1 99 02 050 | 350,413.86 | |
| Input Tax | 1 99 02 060 | 4,583,882.89 | |
| Withholding Tax at Source | 1 99 02 080 | 44,118,707.07 | |
| Prepaid Subscription | 1 99 02 100 | 2,371,359.26 | |
| Other Prepayments | 1 99 02 990 | 841,774.20 | |
| Deposits | | | |
| Guaranty Deposits | 1 99 03 020 | 6,173,929.67 | |
| Other Assets | | | |
| Other Investments | 1 02 99 990 | 89,000.00 | |
| Other Assets | 1 99 99 990 | 13,544,277.35 | |
| Total Intangible and Other assets | | 1,410,740,043.26 | 30,448,779.75 |
| TOTAL ASSETS | | 22,053,685,379.08 | 5,885,843,190.80 |

| ACCOUNT TITLE | | ACCOUNT CODE | DEBIT BALANCES | CREDIT BALANCES |
|--|---------------|--------------|------------------|-------------------|
| LIABILITIES | | | | |
| Financial Liabilities | | | | |
| Payables | | | | |
| Accounts Payable | | 2 01 01 010 | | 102,084,494.73 |
| Due to Officers and Employees | | 2 01 01 020 | | 3,694,363.96 |
| Interest Payable | | 2 01 01 050 | | 711,851,556.74 |
| Inter-Agency Payables | | | | |
| Inter-Agency Payables | | | | |
| Due to BIR | | 2 02 01 010 | | 10,719,386.90 |
| Withholding Tax on Compensation | 1,494,042.47 | 01 | | |
| Expanded Withholding Tax | 2,498,736.06 | 02 | | |
| Withholding Tax on Govt Money Pay'ts (GMP) -Percentage Tax | (63,040.96) | 03 | | |
| Withholding Tax on GMP -Value Added Taxes (GVAT) | 6,789,649.33 | 04 | | |
| | 10,719,386.90 | | | |
| Due to GSIS | | 2 02 01 020 | | 1,961,267.30 |
| Life and Retirement Premium | 1,198,265.79 | 01 | | |
| ECC | 2,625.51 | 02 | | |
| Salary Loan | 630,179.88 | 03 | | |
| Policy Loan | 13,757.42 | 04 | | |
| Others | 116,438.70 | 99 | | |
| | 1,961,267.30 | | | |
| Due to Pag-IBIG | | 2 02 01 030 | | 312,516.85 |
| Pag-IBIG Premium | 126,296.21 | 01 | | |
| Pag-IBIG Multi-Purpose Loan | 164,009.20 | 02 | | |
| Pag-IBIG Housing Loan | 14,511.24 | 03 | | |
| Others | 7,700.20 | 99 | | |
| | 312,516.85 | | | |
| Due to PhilHealth | | 2 02 01 040 | | 406,859.44 |
| Due to NGAs | | 2 02 01 050 | | 172,823,416.43 |
| Due to Government Corporations | | 2 02 01 060 | | 58,260.95 |
| Due to LGUs | | 2 02 01 070 | | 4,732,184.76 |
| Due to Treasurer of the Philippines | | 2 02 01 090 | | 404,619,807.53 |
| Due to SSS | | 2 02 01 110 | | 11,480.00 |
| Intra-Agency Payables | | | | |
| Intra-Agency Payables | | | | |
| Due to Central/Home/Head Office | | 2 03 01 060 | 2,391,549,668.18 | |
| Trust Liabilities | | | | |
| Trust Liabilities | | | | |
| Trust Liabilities | | 2 04 01 010 | | 611,819.30 |
| Guaranty/Security Deposits Payable | | 2 04 01 040 | | 827,943,591.65 |
| Customers' Deposits Payable | | 2 04 01 050 | | 133,590,459.55 |
| Deferred Credits/Unearned Income | | | | |
| Deferred Credits | | | | |
| Output Tax | | 2 05 01 030 | | 10,690,072.24 |
| Deferred Revenue From Grants and Donations | | 2 05 01 040 | | 12,667,636,288.59 |
| Other Deferred Credits | | 2 05 01 990 | | 585,295.24 |
| Unearned Revenue/Income | | | | |
| Other Unearned Revenue/Income | | 2 05 02 990 | | 66,087,121.25 |
| Provisions | | | | |
| Terminal Leave Payables | | | | |
| Leave Benefits Payable | | 2 06 01 020 | | 98,694,853.69 |
| Other Payables | | | | |
| Other Payables | | 2 99 99 990 | | 5,892,727.31 |
| TOTAL LIABILITIES | | | 2,391,549,668.18 | 15,225,007,824.41 |
| EQUITY | | | | |
| Government Equity | | | | |
| Government Equity | | | | |
| Government Equity | | 3 01 01 020 | | 495,157,211.94 |
| Retained Earnings/(Deficit) | | | | |
| Retained Earnings/(Deficit) | | 3 07 01 010 | | 2,603,030,006.48 |
| Cumulative Changes in Fair Value | | | | |
| Cumulative Changes in Fair Value of Investments | | 3 10 01 010 | | (107,723.78) |
| TOTAL EQUITY | | | - | 3,098,079,494.64 |

| ACCOUNT TITLE | | ACCOUNT CODE | DEBIT BALANCES | CREDIT BALANCES |
|--|-----------------------|--------------|----------------|-----------------|
| REVENUES/INCOME | | | | |
| Service and Business Income | | | | 778,405,107.53 |
| Service Income | | | | |
| Permit Fees | 790,328.20 | 4 02 01 110 | | |
| Processing Fees | 14,000.00 | 4 02 01 130 | | |
| Accreditation Fees | 9,802,911.04 | 4 02 01 210 | | |
| Sewerage/Garbage Fees | 1,155,603.29 | 4 02 01 240 | | |
| Other Service Income | 2,308,654.92 | 4 02 01 990 | | |
| Business Income | | | | |
| Rent/Lease Income | 466,629,940.96 | 4 02 02 050 | | |
| Road Network Fees | 24,289,881.43 | 4 02 02 080 | | |
| Waterworks System Fees | 13,067.89 | 4 02 02 090 | | |
| Power Supply System Fees | 1,351,281.80 | 4 02 02 100 | | |
| Seaport System Fees | 41,103,038.76 | 4 02 02 110 | | |
| Sales Revenue | 36,480,830.69 | 4 02 02 160 | | |
| Interest Income | 2,680,525.26 | 4 02 02 210 | | |
| Fines and Penalties-Business Income | 3,872,622.78 | 4 02 02 230 | | |
| Royalty Fees | 41,220,039.43 | 4 02 02 320 | | |
| Other Business Income | 146,692,381.08 | 4 02 02 990 | | |
| Total Service and Business Income | 778,405,107.53 | | | |
| Assistance and Subsidy | | | | |
| Subsidy from National Government | | 4 03 01 010 | | 24,119,038.57 |
| Assistance from Other National Government Agencies | | 4 03 01 020 | | 24,681,910.13 |
| Gains | | | | |
| Sale of Unserviceable Property | | 4 06 01 020 | | 694,339.29 |
| Other Non-Operating Income | | | | |
| Miscellaneous Income | | 4 06 99 990 | | 148,556.28 |
| EXPENSES | | | | |
| Personnel Services | | | 191,406,999.92 | |
| Salaries and Wages | | | | |
| Salaries and Wages - Regular | 136,622,065.34 | 5 01 01 010 | | |
| Other Compensation | | | | |
| Personnel Economic Relief Allowance (PERA) | 7,819,024.11 | 5 01 02 010 | | |
| Representation Allowance (RA) | 3,432,300.00 | 5 01 02 020 | | |
| Transportation Allowance (TA) | 3,160,875.00 | 5 01 02 030 | | |
| Clothing/Uniform Allowance | 3,052,000.00 | 5 01 02 040 | | |
| Longevity Pay | 342,750.00 | 5 01 02 120 | | |
| Overtime and Night Pay | 2,293,192.59 | 5 01 02 130 | | |
| Cash Gift | 500.00 | 5 01 02 150 | | |
| Mid-Year Bonus | 14,667,405.00 | 5 01 02 160 | | |
| Other Bonuses and Allowances | 117,309.01 | 5 01 02 990 | | |
| Personnel Benefit Contributions | | | | |
| Retirement and Life Insurance Premiums | 15,674,295.19 | 5 01 03 010 | | |
| Pag-IBIG Contributions | 704,200.06 | 5 01 03 020 | | |
| PhilHealth Contributions | 3,049,822.13 | 5 01 03 030 | | |
| Employees Compensation Insurance Premiums | 382,714.59 | 5 01 03 040 | | |
| Other Personnel Benefits | | | | |
| Terminal Leave Benefits | 88,546.90 | 5 01 04 030 | | |
| Total Personnel Services | 191,406,999.92 | | | |
| Maintenance and Other Operating Expenses | | | 400,337,414.47 | |
| Traveling Expenses | | | | |
| Traveling Expenses - Local | 3,715,367.73 | 5 02 01 010 | | |
| Traveling Expenses - Foreign | 301,440.37 | 5 02 01 020 | | |
| Training and Scholarship Expenses | | | | |
| Training Expenses | 1,073,209.46 | 5 02 02 010 | | |
| Supplies and Materials Expenses | | | | |
| Office Supplies Expenses | 2,557,540.76 | 5 02 03 010 | | |
| Accountable Forms Expenses | 1,172,500.86 | 5 02 03 020 | | |
| Drugs and Medicines Expenses | 39,083.55 | 5 02 03 070 | | |
| Fuel, Oil and Lubricants Expenses | 3,643,408.56 | 5 02 03 090 | | |
| Chemical and Filtering Supplies Expenses | 403,760.71 | 5 02 03 130 | | |
| Semi-Expendable Machinery and Equipment | 1,792,634.50 | 5 02 03 210 | | |
| Semi-Expendable Furnitures, Fixtures and Books | 680,033.10 | 5 02 03 220 | | |
| Electrical Supplies and Material Expense | 91,446.25 | 5 02 03 230 | | |
| Other Supplies and Materials Expenses | 1,959,128.66 | 5 02 03 990 | | |
| Utility Expenses | | | | |
| Water Expenses | 4,112,646.25 | 5 02 04 010 | | |
| Electricity Expenses | 95,135,296.90 | 5 02 04 020 | | |
| Communication Expenses | | | | |
| Postage and Courier Services | 113,335.08 | 5 02 05 010 | | |
| Telephone Expenses | 1,324,208.35 | 5 02 05 020 | | |
| Internet Subscription Expenses | 1,614,910.90 | 5 02 05 030 | | |

| ACCOUNT TITLE | | ACCOUNT CODE | DEBIT BALANCES | CREDIT BALANCES |
|---|-----------------------|--------------|--------------------------|--------------------------|
| Confidential, Intelligence and Extraordinary Expenses | | | | |
| Extraordinary and Miscellaneous Expenses | 120,506.26 | 5 02 10 030 | | |
| Professional Services | | | | |
| Legal Services | 66,948.57 | 5 02 11 010 | | |
| Auditing Services | 10,879,040.29 | 5 02 11 020 | | |
| Consultancy Services | 72,500.00 | 5 02 11 030 | | |
| Other Professional Services | 32,184,936.68 | 5 02 11 990 | | |
| General Services | | | | |
| Environment/Sanitary Services | 2,283,399.83 | 5 02 12 010 | | |
| Janitorial Services | 23,180,483.02 | 5 02 12 020 | | |
| Security Services | 51,261,631.73 | 5 02 12 030 | | |
| Other General Services | 137,597.50 | 5 02 12 990 | | |
| Repairs and Maintenance | | | | |
| Repairs and Maintenance - Land Improvements | 231,090.00 | 5 02 13 020 | | |
| Repairs and Maintenance - Infrastructure Assets | 816,222.20 | 5 02 13 030 | | |
| Repairs and Maintenance - Buildings and Other Structures | 524,044.58 | 5 02 13 040 | | |
| Repairs and Maintenance - Machinery and Equipment | 2,309,339.20 | 5 02 13 050 | | |
| Repairs and Maintenance - Transportation Equipment | 1,056,100.97 | 5 02 13 060 | | |
| Repairs and Maintenance - Furniture and Fixtures | 222,297.47 | 5 02 13 070 | | |
| Repairs and Maintenance - Semi-Expendable Machinery and Equipment | 16,028.58 | 5 02 13 210 | | |
| Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Equipment | 5,504.46 | 5 02 13 220 | | |
| Repairs and Maintenance - Other Property, Plant and Equipment | 238,035.16 | 5 02 13 990 | | |
| Assistance/Subsidy/Contribution | | | | |
| Assistance to Local Government Units | 20,428,999.90 | 5 02 14 030 | | |
| Assistance to Regional Offices/Staff Bureaus/Branch Offices | 3,690,038.67 | 5 02 14 070 | | |
| Taxes, Insurance Premiums and Other Fees | | | | |
| Taxes, Duties and Licenses | 7,861,402.03 | 5 02 15 010 | | |
| Fidelity Bond Premiums | 295,869.32 | 5 02 15 020 | | |
| Insurance Expenses | 6,430,570.57 | 5 02 15 030 | | |
| Other Maintenance and Operating Expenses | | | | |
| Printing and Publication Expenses | 374,202.09 | 5 02 99 020 | | |
| Representation Expenses | 813,511.67 | 5 02 99 030 | | |
| Transportation and Delivery Expenses | 4,971.00 | 5 02 99 040 | | |
| Rent/Lease Expenses | 3,871,875.53 | 5 02 99 050 | | |
| Membership Dues and Contributions to Organizations | 10,000.00 | 5 02 99 060 | | |
| Subscription Expenses | 1,270,091.98 | 5 02 99 070 | | |
| Documentary Stamps Expenses | 368,600.00 | 5 02 99 140 | | |
| Other Maintenance and Operating Expenses | 8,807,880.34 | 5 02 99 990 | | |
| | <u>299,563,671.59</u> | | | |
| Financial Expenses | | | | |
| Interest Expenses | 18,593,430.09 | 5 03 01 020 | | |
| Bank Charges | 24,530.00 | 5 03 01 040 | | |
| Total | <u>18,617,960.09</u> | | | |
| Non-Cash Expenses | | | | |
| Depreciation | | | | |
| Depreciation - Investment Property | 1,792,167.01 | 5 05 01 010 | | |
| Depreciation - Land Improvements | 6,902,936.16 | 5 05 01 020 | | |
| Depreciation - Infrastructure Assets | 26,301,166.17 | 5 05 01 030 | | |
| Depreciation - Buildings and Other Structures | 14,812,239.38 | 5 05 01 040 | | |
| Depreciation - Machinery and Equipment | 11,841,742.49 | 5 05 01 050 | | |
| Depreciation - Transportation Equipment | 6,243,469.16 | 5 05 01 060 | | |
| Depreciation - Furniture, Fixtures and Books | 855,328.59 | 5 05 01 070 | | |
| Depreciation - Leased Assets Improvements | 1,635,195.06 | 5 05 01 090 | | |
| Depreciation - Right-of-use Assets | 4,509,599.59 | 5 05 01 150 | | |
| Depreciation - Other Property, Plant and Equipment | 870,039.28 | 5 05 01 990 | | |
| Impairment Loss | | | | |
| Impairment Loss - Loans and Receivables | 6,391,899.90 | 5 05 03 020 | | |
| Total | <u>82,155,782.79</u> | | | |
| Total | | | 591,744,414.39 | 828,048,951.80 |
| TOTAL LIABILITIES and EQUITY | | | 2,983,294,082.57 | 19,151,136,270.85 |
| GRAND TOTAL | | | 25,036,979,461.65 | 25,036,979,461.65 |

Certified correct:


ROMMEL R. RONDA
 Chief, Accounting Division
 22-Oct-2024