



Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman  
Quezon City

**ANNUAL  
CONSOLIDATED FINANCIAL STATEMENTS**



For the Year Ended December 31, 2024



Republic of the Philippines  
Department of Justice

**PAROLE AND PROBATION ADMINISTRATION  
FINANCIAL AND MANAGEMENT DIVISION**

DOJ Agencies Building, NIA Road cor. East Ave., Diliman 1100 Quezon City  
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Website: <https://probation.gov.ph>



**STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR  
FINANCIAL STATEMENTS**

The management of Parole and Probation Administration is responsible for all information and representations contained in the accompanying Consolidated Statement of Financial Position as at **December 31, 2024** and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the period. The financial statements have been prepared in conformity with the International Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

  
**GODWIN AUSTEN O. MIJARES**  
OIC, Financial and Management Division

11 FEBRUARY 2025  
Date Signed

  
**ATTY. BIENVENIDO O. BENITEZ, JR.**  
Administrator

2-14-25  
Date Signed

**PAROLE AND PROBATION ADMINISTRATION**  
**CONSOLIDATED PRE-CLOSING TRIAL BALANCE**

as of December 31, 2024

Particulars	Account Code	Debit	Credit
Petty Cash	10101020-00	129,087.50	-
Cash in Bank - Local Currency, Current Account - LBP	10102020-24	1,640,527.26	-
Cash - Treasury/Agency Deposit, Regular	10104010-00	1,275,460.99	-
Cash - Treasury/Agency Deposit, Trust	10104030-00	147,000.00	-
Due from National Government Agencies	10303010-00	94,120,667.11	-
Due from Government-Owned and/or Controlled Corporation	10303020-00	30,000.00	-
Due from Local Government Units	10303030-00	30,000,000.00	-
Receivables - Disallowances/Charges	10305010-00	871,625.25	-
Due from Officers and Employees	10305020-00	384,045.90	-
Other Receivables	10305990-00	79,318.23	-
Office Supplies Inventory	10404010-00	1,839,025.49	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	4,443.40	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	319,632.55	-
Other Supplies and Materials Inventory	10404990-00	148,139.06	-
Semi-Expendable Office Equipment	10405020-00	153,540.80	-
Semi-Expendable Information and Communications	10405030-00	1,260,740.72	-
Semi-Expendable Other Machinery and Equipment	10405190-00	47,288.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	371,599.00	-
Land	10601010-00	1,755,040.00	-
Other Infrastructure Assets	10603990-00	24,556,128.32	-
Accumulated Depreciation - Other Infrastructure Assets	10603991-00	-	5,811,271.55
Buildings	10604010-00	93,186,625.05	-
Accumulated Depreciation - Buildings	10604011-00	-	46,254,696.93
Office Equipment	10605020-00	4,258,079.73	-
Accumulated Depreciation - Office Equipment	10605021-00	-	3,753,097.95
Information and Communication Technology Equipment	10605030-00	291,414,804.83	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	180,743,952.74
Communication Equipment	10605070-00	7,674,251.00	-
Accumulated Depreciation - Communication Equipment	10605071-00	-	3,154,185.46
Motor Vehicles	10606010-00	28,423,368.00	-
Accumulated Depreciation - Motor Vehicles	10606011-00	-	18,343,649.94
Furniture and Fixtures	10607010-00	3,291,258.60	-
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	1,956,322.83
Computer Software	10801020-00	63,505,667.43	-
Accumulated Amortization - Computer Software	10801021-00	-	19,848,052.50
Development in Progress - Computer Software	10899020-00	958,500.00	-
Advances to Officers and Employees	19901040-00	16,600.00	-
Prepaid Rent	19902020-00	336,498.05	-
Prepaid Insurance	19902050-00	251,492.69	-
Guaranty Deposits	19903020-00	18,000.00	-
Other Assets	19999990-00	668,610.89	-
Accounts Payable	20101010-00	-	76,745.36
Due to Officers and Employees	20101020-00	-	59,556.27
Tax Refunds Payable	20103010-00	-	19,527.02
Due to BIR	20201010-00	-	2,001,677.50



Particulars	Account Code	Debit	Credit
Due to GSIS	20201020-00	-	398,840.37
Due to Pag-IBIG	20201030-00	-	12,570.24
Due to PhilHealth	20201040-00	-	11,247.02
Trust Liabilities	20401010-00	-	60,000.00
Guaranty/Security Deposits Payable	20401040-00	-	786,177.76
Other Deferred Credits	20501990-00	-	236,796.44
Other Payables	29999990-00	-	220,043.53
Accumulated Surplus/(Deficit)	30101010-00	-	347,057,263.76
Other Service Income	40201990-00	-	1,733,569.86
Income from Hostels/Dormitories and Other Like Facilities	40202130-00	-	530,100.00
Interest Income	40202210-00	-	298.35
Subsidy from National Government	40301010-00	-	1,101,659,796.03
Subsidy from Central Office	40301060-00	-	43,307,060.00
Miscellaneous Income	40609990-00	-	446,348.57
Salaries and Wages - Regular	50101010-00	559,937,630.32	-
Personal Economic Relief Allowance (PERA)	50102010-00	21,858,941.28	-
Representation Allowance (RA)	50102020-00	14,189,836.01	-
Transportation Allowance (TA)	50102030-00	13,523,658.58	-
Clothing/Uniform Allowance	50102040-00	6,394,998.40	-
Honoraria	50102100-00	145,296.83	-
Hazard Pay	50102110-00	10,009,107.90	-
Year End Bonus	50102140-00	46,754,796.10	-
Cash Gift	50102150-00	4,574,250.00	-
Mid-Year Bonus	50102160-01	44,879,699.00	-
Other Bonuses and Allowances	50102990-00	44,864,418.92	-
Retirement and Life Insurance Premiums	50103010-00	66,386,070.36	-
Pag-IBIG Contributions	50103020-00	2,107,400.00	-
PhilHealth Contributions	50103030-00	13,609,759.98	-
Employees Compensation Insurance Premiums	50103040-00	1,113,005.34	-
Terminal Leave Benefits	50104030-00	27,186,901.11	-
Other Personnel Benefits	50104990-00	19,988,381.87	-
Traveling Expenses - Local	50201010-00	22,320,440.33	-
Traveling Expenses - Foreign	50201020-00	16,776.08	-
Training Expenses	50202010-00	16,693,340.95	-
Office Supplies Expenses	50203010-00	11,385,493.53	-
Accountable Forms Expenses	50203020-00	29,674.41	-
Non-Accountable Forms Expenses	50203030-00	5,245.00	-
Drugs and Medicines Expenses	50203070-00	67,675.00	-
Medical, Dental and Laboratory Supplies Expenses	50203080-00	364,959.80	-
Fuel, Oil and Lubricants Expenses	50203090-00	1,724,925.00	-
Semi-Expendable Machinery and Equipment Expense	50203210-00	4,298,320.66	-
Semi-Expendable Furniture, Fixtures and Books Expense	50203220-00	1,292,080.80	-
Other Supplies and Materials Expenses	50203990-00	2,388,814.54	-
Water Expenses	50204010-00	782,857.12	-
Electricity Expenses	50204020-00	7,493,347.82	-
Postage and Courier Services	50205010-00	2,464,393.59	-
Telephone Expenses	50205020-01	2,406,575.67	-
Internet Subscription Expenses	50205030-00	5,612,137.80	-
Cable, Satellite, Telegraph and Radio Expenses	50205040-00	31,958.15	-
Extraordinary and Miscellaneous Expenses	50210030-00	2,002,700.00	-
Legal Services	50211010-00	20,225.00	-



Particulars	Account Code	Debit	Credit
Auditing Services	50211020-00	207,288.92	-
Other Professional Services	50211990-00	13,536,717.04	-
Environment/Sanitary Services	50212010-00	1,150.00	-
Janitorial Services	50212020-00	6,427,517.66	-
Security Services	50212030-00	1,507,898.81	-
Other General Services	50212990-00	11,773,549.87	-
Repairs and Maintenance - Buildings and Other Structures	50213040-00	287,905.08	-
Repairs and Maintenance - Machinery and Equipment	50213050-00	615,380.72	-
Repairs and Maintenance - Transportation Equipment	50213060-00	795,993.93	-
Repairs and Maintenance - Furniture and Fixtures	50213070-00	12,459.00	-
Repair and Maintenance- Semi Expendable Machinery and Equipment	50213210-00	133,554.00	-
Subsidy to Regional Offices	50214070-00	43,307,060.00	-
Taxes, Duties and Licenses	50215010-00	244,205.41	-
Fidelity Bond Premiums	50215020-00	881,270.09	-
Insurance Expenses	50215030-00	946,459.41	-
Printing and Publication Expenses	50299020-00	793,241.68	-
Representation Expenses	50299030-00	1,613,349.70	-
Transportation and Delivery Expenses	50299040-00	2,540,168.03	-
Rent/Lease Expenses	50299050-00	6,076,088.30	-
Subscription Expenses	50299070-00	722,919.13	-
Other Maintenance and Operating Expenses	50299990-00	455,468.27	-
Bank Charges	50301040-00	59.67	-
Depreciation - Infrastructure Assets	50501030-00	1,166,416.17	-
Depreciation - Buildings and Other Structures	50501040-00	3,089,283.61	-
Depreciation - Machinery and Equipment	50501050-00	37,563,295.85	-
Depreciation - Transportation Equipment	50501060-00	1,930,504.96	-
Depreciation - Furniture, Fixtures and Books	50501070-00	294,532.05	-
Amortization - Intangible Assets	50502010-02	9,041,260.95	-
Impairment Loss - Property, Plant and Equipment	50503090-00	22,131.81	-
<b>GRAND TOTAL</b>		<b>1,778,603,195.36</b>	<b>1,778,603,195.36</b>

Certified Correct:

GODWIN AUSTEN O. MIJARES  
Accountant III

**PAROLE AND PROBATION ADMINISTRATION**  
**CONSOLIDATED POST-CLOSING TRIAL BALANCE**  
**as of December 31, 2024**

Particulars	Account Code	Debit	Credit
Cash - Collecting Officer	10101010-00	15,124.34	-
Petty Cash	10101020-00	129,087.50	-
Cash in Bank - Local Currency, Current Account - LBP	10102020-24	1,640,527.26	-
Cash - Treasury/Agency Deposit, Trust	10104030-00	147,000.00	-
Due from National Government Agencies	10303010-00	94,120,667.11	-
Due from Government-Owned and/or Controlled Corporations	10303020-00	30,000.00	-
Due from Local Government Units	10303030-00	30,000,000.00	-
Receivables - Disallowances/Charges	10305010-00	871,625.25	-
Due from Officers and Employees	10305020-00	384,045.90	-
Other Receivables	10305990-00	79,318.23	-
Office Supplies Inventory	10404010-00	1,839,025.49	-
Accountable Forms, Plates and Stickers Inventory	10404020-00	4,443.40	-
Medical, Dental and Laboratory Supplies Inventory	10404070-00	319,632.55	-
Other Supplies and Materials Inventory	10404990-00	148,139.06	-
Semi-Expendable Office Equipment	10405020-00	153,540.80	-
Semi-Expendable Information and Communications	10405030-00	1,260,740.72	-
Semi-Expendable Other Machinery and Equipment	10405190-00	47,288.00	-
Semi-Expendable Furniture and Fixtures	10406010-00	371,599.00	-
Land	10601010-00	1,755,040.00	-
Other Infrastructure Assets	10603990-00	24,556,128.32	-
Accumulated Depreciation - Other Infrastructure Assets	10603991-00	-	5,811,271.55
Buildings	10604010-00	93,186,625.05	-
Accumulated Depreciation - Buildings	10604011-00	-	46,254,696.93
Office Equipment	10605020-00	4,258,079.73	-
Accumulated Depreciation - Office Equipment	10605021-00	-	3,753,097.95
Information and Communication Technology Equipment	10605030-00	291,414,804.83	-
Accumulated Depreciation - Information and Communication Technology Equipment	10605031-00	-	180,743,952.74
Communication Equipment	10605070-00	7,674,251.00	-
Accumulated Depreciation - Communication Equipment	10605071-00	-	3,154,185.46
Military, Police and Security Equipment	10605100-00	53,130.00	-
Accumulated Depreciation - Military, Police and Security Equipment	10605101-00	-	20,189.38
Motor Vehicles	10606010-00	28,423,368.00	-
Accumulated Depreciation - Motor Vehicles	10606011-00	-	18,343,649.94
Furniture and Fixtures	10607010-00	3,291,258.60	-
Accumulated Depreciation - Furniture and Fixtures	10607011-00	-	1,956,322.83
Computer Software	10801020-00	63,505,667.43	-
Accumulated Amortization - Computer Software	10801021-00	-	19,848,052.50
Development in Progress - Computer Software	10899020-00	958,500.00	-
Advances to Officers and Employees	19901040-00	16,600.00	-
Prepaid Rent	19902020-00	336,498.05	-
Prepaid Insurance	19902050-00	251,492.69	-
Guaranty Deposits	19903020-00	18,000.00	-

Particulars	Account Code	Debit	Credit
Other Deposits	19903990-00	14,166.65	-
Other Assets	19999990-00	668,610.89	-
Accounts Payable	20101010-00	-	76,745.36
Due to Officers and Employees	20101020-00	-	59,556.27
Tax Refunds Payable	20103010-00	-	19,527.02
Due to BIR	20201010-00	-	2,001,677.50
Due to GSIS	20201020-00	-	398,840.37
Due to Pag-IBIG	20201030-00	-	12,570.24
Due to PhilHealth	20201040-00	-	11,247.02
Trust Liabilities	20401010-00	-	60,000.00
Guaranty/Security Deposits Payable	20401040-00	-	786,177.76
Other Deferred Credits	20501990-00	-	236,796.44
Other Payables	29999990-00	-	220,043.53
Accumulated Surplus/(Deficit)	30101010-00	-	368,175,425.06
<b>GRAND TOTAL</b>		<b>651,944,025.85</b>	<b>651,944,025.85</b>

Certified Correct:

GODWIN AUSTEN O. MIJARES  
Accountant III



Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**STATEMENT OF FINANCIAL POSITION**  
ALL FUNDS  
As at December 31, 2024  
CONSOLIDATED

	<u>Note</u>	<u>2024</u>	<u>2023</u> (As Restated)
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents	6	<b>P 1,931,739.10</b>	<b>P 1,303,779.88</b>
Receivables	7	125,485,656.49	120,902,216.41
Inventories	8	4,144,409.02	5,292,267.34
Other Current Assets	9	618,757.39	464,786.48
<b>Total Current Assets</b>		<b>132,180,562.00</b>	<b>127,963,050.11</b>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	10	194,575,318.75	188,696,591.05
Intangible Assets	11	44,616,114.93	35,861,382.67
Other Non-Current Assets	12	686,610.89	692,995.89
<b>Total Non-Current Assets</b>		<b>239,878,044.57</b>	<b>225,250,969.61</b>
<b>Total Assets</b>		<b>372,058,606.57</b>	<b>353,214,019.72</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities	13	155,828.65	2,381,372.05
Inter-Agency Payables	14	2,424,335.13	2,185,847.99
Trust Liabilities	15	846,177.76	1,245,803.35
Deferred Credits/Unearned Incom	16	236,796.44	95,509.07
Other Payables	17	150,880.27	153,750.05
<b>Total Current Liabilities</b>		<b>3,814,018.25</b>	<b>6,062,282.51</b>
<b>Non-Current Liabilities</b>			
Other Payables	17	69,163.26	94,473.45
<b>Total Non-Current Liabilities</b>		<b>69,163.26</b>	<b>94,473.45</b>
<b>Total Liabilities</b>		<b>3,883,181.51</b>	<b>6,156,755.96</b>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus/(Deficit)	18	368,175,425.06	347,057,263.76
<b>Total Net Assets/Equity</b>		<b>P 368,175,425.06</b>	<b>P 347,057,263.76</b>

Certified Correct:

  
**GODWIN AUSTEN O. MIJARES**  
Accountant III

*This statement should be read in conjunction with the accompanying notes.*

Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**DETAILED STATEMENT OF FINANCIAL POSITION**  
ALL FUNDS  
As at December 31, 2024  
CONSOLIDATED

	<u>2024</u>	<u>2023</u> (As Restated)
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>P 1,931,739.10</b>	<b>P 1,303,779.88</b>
Cash on Hand	144,211.84	126,492.60
Cash-Collecting Officers	15,124.34	-
Petty Cash	129,087.50	126,492.60
Cash in Bank-Local Currency	1,640,527.26	804,529.95
Cash in Bank-Local Currency, Current Account	1,640,527.26	804,529.95
Treasury/Agency Cash Accounts	147,000.00	372,757.33
Cash-Treasury/Agency Deposit, Trust	147,000.00	372,757.33
<b>Receivables</b>	<b>125,485,656.49</b>	<b>120,902,216.41</b>
Inter-Agency Receivables	124,150,667.11	119,508,122.57
Due from National Government Agencies	94,120,667.11	89,478,122.57
Due from Government-Owned and/or Controlled Corporations	30,000.00	30,000.00
Due from Local Government Units	30,000,000.00	30,000,000.00
Other Receivables	1,334,989.38	1,394,093.84
Receivables-Disallowances/Charges	871,625.25	954,369.44
Due from Officers and Employees	384,045.90	426,512.25
Other Receivables	79,318.23	13,212.15
<i>Net Value-Other Receivables</i>	<i>79,318.23</i>	<i>13,212.15</i>
<b>Inventories</b>	<b>4,144,409.02</b>	<b>5,292,267.34</b>
Inventory Held for Consumption	2,311,240.50	2,348,671.06
Office Supplies Inventory	1,839,025.49	1,894,387.82
Accountable Forms, Plates and Stickers Inventory	4,443.40	13,637.81
Medical, Dental and Laboratory Supplies Inventory	319,632.55	335,667.35
Other Supplies and Materials Inventory	148,139.06	104,978.08
Semi-Expendable Machinery and Equipment	1,461,569.52	2,612,031.28
Semi-Expendable Office Equipment	153,540.80	268,710.30
Semi-Expendable Information and Communications Technology Equipment	1,260,740.72	2,335,450.98
Semi-Expendable Other Machinery and Equipment	47,288.00	7,870.00
Semi-Expendable Furniture, Fixtures and Books	371,599.00	331,565.00
Semi-Expendable Furniture and Fixtures	371,599.00	331,565.00
<b>Other Current Assets</b>	<b>618,757.39</b>	<b>464,786.48</b>

	<u>2024</u>	<u>2023</u> (As Restated)
Advances	16,600.00	6,550.00
Advances to Officers and Employees	16,600.00	6,550.00
Prepayments	587,990.74	458,236.48
Prepaid Rent	336,498.05	128,800.00
Prepaid Insurance	251,492.69	329,436.48
Deposits	14,166.65	-
Other Deposits	14,166.65	-
<b>Total Current Assets</b>	<b>132,180,562.00</b>	<b>127,963,050.11</b>
<b>Non-Current Assets</b>		
<b>Property, Plant and Equipment</b>	<b>194,575,318.75</b>	<b>188,696,591.05</b>
Land	1,755,040.00	1,755,040.00
Land	1,755,040.00	1,755,040.00
Net Value	1,755,040.00	1,755,040.00
Infrastructure Assets	18,744,856.77	19,911,112.37
Other Infrastructure Assets	24,556,128.32	24,556,128.32
Accumulated Depreciation-Other Infrastructure Assets	(5,811,271.55)	(4,645,015.95)
Net Value	18,744,856.77	19,911,112.37
Buildings and Other Structures	46,931,928.12	50,021,211.73
Buildings	93,186,625.05	93,186,625.05
Accumulated Depreciation-Buildings	(46,254,696.93)	(43,165,413.32)
Net Value	46,931,928.12	50,021,211.73
Machinery and Equipment	115,728,840.03	110,328,494.10
Office Equipment	4,258,079.73	4,258,079.73
Accumulated Depreciation-Office Equipment	(3,753,097.95)	(3,553,602.58)
Net Value	504,981.78	704,477.15
Information and Communication Technology Equipment	291,414,804.83	250,435,265.83
Accumulated Depreciation-Information and Communication Technology Equipment	(180,743,952.74)	(145,870,096.11)
Net Value	110,670,852.09	104,565,169.72
Communication Equipment	7,674,251.00	7,324,251.00
Accumulated Depreciation-Communication Equipment	(3,154,185.46)	(2,303,391.72)
Net Value	4,520,065.54	5,020,859.28
Military, Police and Security Equipment	53,130.00	53,130.00
Accumulated Depreciation-Military, Police and Security Equipment	(20,189.38)	(15,142.05)
Accumulated Impairment Losses-Military, Police and Security Equipment		
Net Value	32,940.62	37,987.95
Transportation Equipment	10,079,718.06	5,051,265.03
Motor Vehicles	28,423,368.00	21,916,489.00
Accumulated Depreciation-Motor Vehicles	(18,343,649.94)	(16,865,223.97)
Net Value	10,079,718.06	5,051,265.03
Furniture, Fixtures and Books	1,334,935.77	1,629,467.82
Furniture and Fixtures	3,291,258.60	3,291,258.60
Accumulated Depreciation-Furniture and Fixtures	(1,956,322.83)	(1,661,790.78)
Net Value	1,334,935.77	1,629,467.82



	<u>2024</u>	<u>2023</u> (As Restated)
<b>Intangible Assets</b>	<b>44,616,114.93</b>	<b>35,861,382.67</b>
Intangible Assets		
Computer Software	63,505,667.43	43,923,990.22
Accumulated Amortization-Computer Software	(19,848,052.50)	(10,240,357.55)
Net Value	43,657,614.93	33,683,632.67
Development in Progress	958,500.00	2,177,750.00
Development in Progress-Computer Software	958,500.00	2,177,750.00
<b>Other Non-Current Assets</b>	<b>686,610.89</b>	<b>692,995.89</b>
Deposits	18,000.00	18,000.00
Deposit on Letters of Credit		
Guaranty Deposits	18,000.00	18,000.00
Other Deposits		
Other Assets	668,610.89	674,995.89
Other Assets	668,610.89	674,995.89
Net Value	668,610.89	674,995.89
<b>Total Non-Current Assets</b>	<b>239,878,044.57</b>	<b>225,250,969.61</b>
<b>Total Assets</b>	<b>372,058,606.57</b>	<b>353,214,019.72</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

##### Financial Liabilities

Payables	155,828.65	2,381,372.05
Accounts Payable	76,745.36	2,291,670.15
Due to Officers and Employees	59,556.27	74,984.24
Tax Refunds Payable	19,527.02	14,717.66

##### Inter-Agency Payables

Due to BIR	2,424,335.13	2,185,847.99
Due to GSIS	2,001,677.50	1,790,996.63
Due to Pag-IBIG	398,840.37	378,752.92
Due to PhilHealth	12,570.24	9,951.19
	11,247.02	6,147.25

##### Trust Liabilities

Trust Liabilities	846,177.76	1,245,803.35
Guaranty/Security Deposits Payable	60,000.00	55,000.00
Customers' Deposits Payable	786,177.76	1,190,803.35

##### Other Payables

Other Payables	150,880.27	153,750.05
	150,880.27	153,750.05

##### Deferred Credits/Unearned Income

Deferred Finance Lease Revenue	236,796.44	95,509.07
Other Deferred Credits	236,796.44	95,509.07

##### Total Current Liabilities

	3,814,018.25	6,062,282.51
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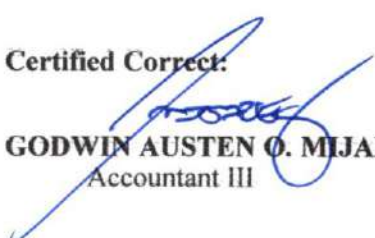
	<u>2024</u>	<u>2023</u> (As Restated)
<b>Non- Current Liabilities</b>		
Other Payables	<u>69,163.26</u>	<u>94,473.45</u>
Other Payables	<u>69,163.26</u>	<u>94,473.45</u>
<b>Total Non-Current Liabilities</b>	<u>69,163.26</u>	<u>94,473.45</u>
<b>Total Liabilities</b>	<u>3,883,181.51</u>	<u>6,156,755.96</u>
<b>Net Assets/Equity</b>		
Equity		
Government Equity	<u>368,175,425.06</u>	<u>347,057,263.76</u>
Accumulated Surplus/(Deficit)	<u>368,175,425.06</u>	<u>347,057,263.76</u>
<b>Total Net Assets/Equity</b>	<b><u>P 368,175,425.06</u></b>	<b><u>P 347,057,263.76</u></b>

Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**STATEMENT OF FINANCIAL PERFORMANCE**  
ALL FUNDS  
For the Year Ended December 31, 2024  
CONSOLIDATED

	<u>Note</u>	<u>2024</u>	<u>2023</u> (As Restated)
<b>Revenue</b>			
Service and Business Income	19	<b>P 2,263,968.21</b>	<b>P 2,163,628.81</b>
Shares, Grants and Donations		<u>100,001.00</u>	<u>-</u>
<b>Total Revenue</b>		<b><u>2,363,969.21</u></b>	<b><u>2,163,628.81</u></b>
<b>Less: Current Operating Expenses</b>			
Personnel Services	20	897,782,152.00	854,193,631.48
Maintenance and Other Operating Expenses	21	130,986,728.80	135,132,230.58
Financial Expenses		59.67	34.65
Non-Cash Expenses	22	<u>53,107,425.40</u>	<u>52,852,255.75</u>
<b>Total Current Operating Expenses</b>		<b><u>1,081,876,365.87</u></b>	<b><u>1,042,178,152.46</u></b>
<b>Surplus/(Deficit) from Current Operations</b>		<b><u>(1,079,512,396.66)</u></b>	<b><u>(1,040,014,523.65)</u></b>
Net Financial Assistance/Subsidy	23	1,101,659,796.03	1,010,900,037.26
Sale of Assets	24	446,348.57	80,611.76
Gains	24	157.00	696.00
Losses	24	<u>200,282.65</u>	<u>198,132.40</u>
<b>Surplus/(Deficit) for the period</b>		<b>P <u>22,393,622.29</u></b>	<b>P <u>(29,231,311.03)</u></b>

Certified Correct:

  
**GODWIN AUSTEN O. MIJARES**  
Accountant III

*This statement should be read in conjunction with the accompanying notes.*



Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**STATEMENT OF DETAILED FINANCIAL PERFORMANCE**  
**ALL FUNDS**

For the Year Ended December 31, 2024  
**CONSOLIDATED**

	<u>2024</u>	<u>2023</u> (As Restated)
<b>Revenue</b>		
Other Service Income	P 1,733,569.86	P 1,737,625.00
<b>Total Service Income</b>	<u>1,733,569.86</u>	<u>1,737,625.00</u>
<b>Business Income</b>		
Income from Hostels/Dormitories and Other Like Facilities	530,100.00	285,325.00
Interest Income	298.35	173.24
Fines and Penalties-Business Income	-	140,505.57
<b>Total Business Income</b>	<u>530,398.35</u>	<u>426,003.81</u>
<b>Shares, Grants and Donations</b>		
Grants and Donations		
Income from Grants and Donations in Cash	100,000.00	-
Income from Grants and Donations in Kind	1.00	-
<b>Total Shares, Grants and Donations</b>	<u>100,001.00</u>	<u>-</u>
<b>Total Revenue</b>	<u>2,363,969.21</u>	<u>2,163,628.81</u>
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	559,937,630.32	530,957,307.88
<b>Total Salaries and Wages</b>	<u>559,937,630.32</u>	<u>530,957,307.88</u>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	21,858,941.28	21,827,676.66
Representation Allowance (RA)	14,189,836.01	11,973,878.23
Transportation Allowance (TA)	13,523,658.58	11,410,482.61
Clothing/Uniform Allowance	6,394,998.40	5,455,750.00
Productivity Incentive Allowance	223,000.00	-
Honoraria	145,296.83	145,409.70
Hazard Pay	10,009,107.90	10,099,301.23
Longevity Pay	35,000.00	-
Year End Bonus	46,754,796.10	44,317,381.70
Cash Gift	4,574,250.00	4,571,500.00
Mid Year Bonus	44,879,699.00	42,477,215.92
Other Bonuses and Allowances	44,864,418.92	40,293,487.10
<b>Total Other Compensation</b>	<u>207,453,003.02</u>	<u>192,572,083.15</u>

	<u>2024</u>	<u>2023</u> (As Restated)
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	66,386,070.36	62,341,100.28
Pag-IBIG Contributions	2,107,400.00	1,095,100.00
PhilHealth Contributions	13,609,759.98	9,690,567.57
Employees Compensation Insurance Premiums	1,113,005.34	1,097,502.39
<b>Total Personnel Benefit Contributions</b>	<u>83,216,235.68</u>	<u>74,224,270.24</u>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	27,186,901.11	33,293,543.30
Other Personnel Benefits	19,988,381.87	23,146,426.91
<b>Total Other Personnel Benefits</b>	<u>47,175,282.98</u>	<u>56,439,970.21</u>
<b>Total Personnel Services</b>	<u>897,782,152.00</u>	<u>854,193,631.48</u>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	22,320,440.33	22,764,733.92
Traveling Expenses-Foreign	16,776.08	58,485.64
<b>Total Traveling Expenses</b>	<u>22,337,216.41</u>	<u>22,823,219.56</u>
<b>Training and Scholarship Expenses</b>		
Training Expenses	16,693,340.95	15,414,600.21
<b>Total Training and Scholarship Expenses</b>	<u>16,693,340.95</u>	<u>15,414,600.21</u>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	11,385,493.53	11,188,383.80
Accountable Forms Expenses	29,674.41	57,509.00
Non-Accountable Forms Expenses	5,245.00	2,790.00
Drugs and Medicines Expenses	67,675.00	324,592.00
Medical, Dental and Laboratory Supplies Expenses	364,959.80	3,035,698.22
Fuel, Oil and Lubricants Expenses	1,724,925.00	1,843,804.17
Semi-Expendable Machinery and Equipment Expense	4,298,320.66	4,717,727.61
Semi-Expendable Furniture, Fixtures and Books Expense	1,292,080.80	628,536.50
Other Supplies and Materials Expenses	2,388,814.54	1,447,313.39
<b>Total Supplies and Materials Expenses</b>	<u>21,557,188.74</u>	<u>23,246,354.69</u>
<b>Utility Expenses</b>		
Water Expenses	782,857.12	769,503.82
Electricity Expenses	7,493,347.82	7,458,425.23
<b>Total Utility Expenses</b>	<u>8,276,204.94</u>	<u>8,227,929.05</u>
<b>Communication Expenses</b>		
Postage and Courier Services	2,464,393.59	2,198,830.27
Telephone Expenses	2,406,575.67	2,393,150.41
Internet Subscription Expenses	5,612,137.80	6,921,149.85
Cable, Satellite, Telegraph and Radio Expenses	31,958.15	1,350.00
<b>Total Communication Expenses</b>	<u>10,515,065.21</u>	<u>11,514,480.53</u>
<b>Confidential, Intelligence and Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	2,002,700.00	2,052,423.10
<b>Total Confidential, Intelligence and Extraordinary</b>	<u>2,002,700.00</u>	<u>2,052,423.10</u>

	<u>2024</u>	<u>2023</u> (As Restated)
<b>Professional Services</b>		
Legal Services	20,225.00	13,410.00
Auditing Services	207,288.92	88,521.84
Consultancy Services	-	2,800,114.50
Other Professional Services	13,536,717.04	13,413,384.73
<b>Total Professional Services</b>	<u>13,764,230.96</u>	<u>16,315,431.07</u>
<b>General Services</b>		
Environment/Sanitary Services	1,150.00	3,600.00
Janitorial Services	6,427,517.66	6,233,005.14
Security Services	1,507,898.81	1,112,266.67
Other General Services	11,773,549.87	12,562,800.35
<b>Total General Services</b>	<u>19,710,116.34</u>	<u>19,911,672.16</u>
<b>Repairs and Maintenance</b>		
Repairs and Maintenance-Buildings and Other Structures	287,905.08	824,359.20
Repairs and Maintenance-Machinery and Equipment	615,380.72	567,473.00
Repairs and Maintenance-Transportation Equipment	795,993.93	639,615.53
Repairs and Maintenance-Furniture and Fixtures	12,459.00	36,311.38
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	133,554.00	161,143.00
<b>Total Repairs and Maintenance</b>	<u>1,845,292.73</u>	<u>2,228,902.11</u>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	244,205.41	147,729.92
Fidelity Bond Premiums	881,270.09	815,028.03
Insurance Expenses	946,459.41	1,042,894.57
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<u>2,071,934.91</u>	<u>2,005,652.52</u>
<b>Other Maintenance and Operating Expenses</b>		
Advertising Expenses	12,202.50	-
Printing and Publication Expenses	793,241.68	818,487.00
Representation Expenses	1,613,349.70	1,735,922.53
Transportation and Delivery Expenses	2,540,168.03	404,034.51
Rent/Lease Expenses	6,076,088.30	7,851,633.30
Subscription Expenses	722,919.13	128,883.53
Donations	-	-
Other Maintenance and Operating Expenses	455,468.27	452,604.71
<b>Total Other Maintenance and Other Operating</b>	<u>12,213,437.61</u>	<u>11,391,565.58</u>
<b>Total Maintenance and Other Operating Expenses</b>	<u>130,986,728.80</u>	<u>135,132,230.58</u>
<b>Financial Expenses</b>		
Financial Expenses		
Bank Charges	59.67	34.65
<b>Total Financial Expenses</b>	<u>59.67</u>	<u>34.65</u>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Infrastructure Assets	1,166,416.17	1,166,576.58



	<u>2024</u>	<u>2023</u> (As Restated)
Depreciation-Buildings and Other Structures	3,089,283.61	3,089,283.61
Depreciation-Machinery and Equipment	37,563,295.85	42,256,857.43
Depreciation-Transportation Equipment	1,930,504.96	1,569,418.00
Depreciation-Furniture, Fixtures and Books	294,532.05	323,097.11
Depreciation-Other Property, Plant and Equipment	-	-
<b>Total Depreciation</b>	<u><b>44,044,032.64</b></u>	<u><b>48,405,232.73</b></u>
<b>Amortization</b>		
Amortization-Intangible Assets	9,041,260.95	4,409,018.92
	<u><b>9,041,260.95</b></u>	<u><b>4,409,018.92</b></u>
<b>Impairment Loss</b>		
Impairment Loss-Property, Plant and Equipment	22,131.81	38,004.10
<b>Total Impairment Loss</b>	<u><b>22,131.81</b></u>	<u><b>38,004.10</b></u>
<b>Total Non-Cash Expenses</b>	<u><b>53,107,425.40</b></u>	<u><b>52,852,255.75</b></u>
<b>Current Operating Expenses</b>	<u><b>1,081,876,365.87</b></u>	<u><b>1,042,178,152.46</b></u>
<b>Surplus (Deficit) from Current Operations</b>	<u><b>(1,079,512,396.66)</b></u>	<u><b>(1,040,014,523.65)</b></u>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>		
Subsidy from National Government	1,101,659,796.03	1,013,960,443.68
Assistance from Local Government Units	-	192,895.00
Subsidy from Central Office	43,307,060.00	11,320,542.03
<b>Total Financial Assistance/Subsidy from NGAs,</b>	<u><b>1,144,966,856.03</b></u>	<u><b>1,025,473,880.71</b></u>
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs.</b>		
Subsidy to Regional Offices	43,307,060.00	14,573,843.45
<b>Total Financial Assistance/Subsidy to NGAs, LGUs.</b>	<u><b>43,307,060.00</b></u>	<u><b>14,573,843.45</b></u>
<b>Net Financial Assistance/Subsidy</b>	<u><b>1,101,659,796.03</b></u>	<u><b>1,010,900,037.26</b></u>
<b>Other Non-Operating Income</b>		
<b>Sale of Assets</b>		
Sale of Unserviceable Property	446,348.57	80,611.76
<b>Total Sale of Assets</b>	<u><b>446,348.57</b></u>	<u><b>80,611.76</b></u>
<b>Gains</b>		
Gain on Sale of Property, Plant and Equipment	157.00	-
Other Gains	-	696.00
<b>Total Gains</b>	<u><b>157.00</b></u>	<u><b>696.00</b></u>
<b>Losses</b>		
Loss on Sale of Property, Plant and Equipment	-	5,650.00
Loss on Sale of Assets	12,013.19	-
Loss of Assets	178,167.37	6,698.91
Loss on Sale of Unserviceable Property	10,102.09	180,194.11
Other Losses	-	5,589.38
<b>Total Losses</b>	<u><b>200,282.65</b></u>	<u><b>198,132.40</b></u>
<b>Surplus (Deficit) for the period</b>	<u><b>P 22,393,622.29</b></u>	<u><b>P (29,231,311.03)</b></u>

Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
ALL FUNDS  
For the Year Ended December 31, 2024  
CONSOLIDATED

	<u>Note</u>	<u>Accumulated Surplus/ (Deficit)</u>	
		<u>2024</u>	<u>2023</u> (As Restated)
<b>Balance at January 1</b>	<b>18.1 P</b>	<b>347,406,176.24 P</b>	<b>381,254,379.35</b>
<b>Add/(Deduct):</b>			
Changes in accounting policy	18.2	-	(1,260,323.54)
Prior period errors	18.3	(194,921.94)	945,598.20
Other adjustments	18.4	(153,990.54)	(2,977,660.60)
<b>Restated balance</b>	<b>18</b>	<b>347,057,263.76</b>	<b>377,961,993.41</b>
<b>Add/(Deduct):</b>			
<b>Changes in Net Assets/Equity for the Calendar Year</b>			
Surplus/(Deficit) for the period	18	22,393,622.29	(29,231,311.03)
Adjustment of net revenue recognized directly in net assets/equity	18	(1,275,460.99)	(1,673,418.62)
<b>Balance at December 31</b>	<b>P</b>	<b>368,175,425.06 P</b>	<b>347,057,263.76</b>

Certified Correct:

  
**GODWIN AUSTEN O. MIJARES**  
Accountant III

*This statement should be read in conjunction with the accompanying notes.*

Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

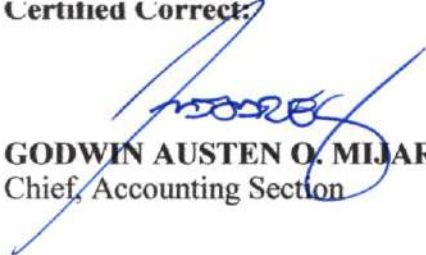
**STATEMENT OF CASH FLOWS**  
ALL FUNDS  
For the Year Ended December 31, 2024  
CONSOLIDATED

	<u>2024</u>	<u>2023</u> (As Restated)
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	P 1,090,797,283.00	P 990,712,807.00
Collection of Income/Revenues	530,416.35	291,924.42
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	91,350.00	966,374.95
Collection of Receivables	322,627.19	856,520.10
Receipt of Inter-Agency Fund Transfers	-	145,078.51
Receipt of Intra-Agency Fund Transfers	988,827.59	-
Trust Receipts	2,043,569.86	1,941,280.06
Other Receipts	842,529.19	310,065.43
Adjustments	170,379.74	227,090.24
<b>Total Cash Inflows</b>	<u>1,095,786,982.92</u>	<u>995,451,140.71</u>
<b>Cash Outflows</b>		
Remittance to National Treasury	1,275,460.99	1,673,418.62
Payment of Expenses	656,827,466.78	630,439,671.23
Purchase of Inventories	10,657,238.20	9,362,355.95
Grant of Cash Advances	28,379,756.95	4,291,626.91
Prepayments	129,727.16	163,410.91
Payment of Accounts Payable	1,280,138.43	4,783,433.79
Remittance of Personnel Benefit Contributions and Mandatory Deductions	264,486,923.54	275,056,685.80
Release of Inter-Agency Fund Transfers	489,167.00	1,108,511.10
Release of Intra-Agency Fund Transfers	27,278,798.68	
Payment from Trust Liabilities/Fund Transfers	116,645.67	-
Reversal of Unutilized NCA	38,848,830.02	42,717,683.73
Adjustments	<u>-</u>	<u>1,728.00</u>



	<u>2024</u>	<u>2023</u>
<b>Total Cash Outflows</b>	<u>1,030,937,849.27</u>	<u>969,598,526.04</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>64,849,133.65</u>	<u>25,852,614.67</u>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale/Disposal of Property, Plant and Equipment	18,200.00	540.00
<b>Total Cash Inflows</b>	<u>18,200.00</u>	<u>540.00</u>
<b>Cash Outflows</b>		
Purchase/Construction of Property, Plant and Equipment	47,103,963.95	18,591,494.53
Purchase of Intangible Assets	17,135,410.48	6,900,899.55
<b>Total Cash Outflows</b>	<u>64,239,374.43</u>	<u>25,492,394.08</u>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(64,221,174.43)</u>	<u>(25,491,854.08)</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>627,959.22</b>	<b>360,760.59</b>
<b>Cash and Cash Equivalents, January 1</b>	<u>1,303,779.88</u>	<u>943,019.29</u>
<b>Cash and Cash Equivalents, December 31</b>	<b>₱ <u>1,931,739.10</u></b>	<b>₱ <u>1,303,779.88</u></b>

**Certified Correct:**

  
**GODWIN AUSTEN O. MIJARES**  
 Chief, Accounting Section

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*This statement should be read in conjunction with the accompanying notes.*

Republic of the Philippines  
Department of Justice  
**PAROLE AND PROBATION ADMINISTRATION**  
DOJ Agencies Bldg., NIA Road, Diliman, Quezon City

**DETAILED STATEMENT OF CASH FLOWS**  
ALL FUNDS  
For the Year Ended December 31, 2024  
CONSOLIDATED

	<u>2024</u>	<u>2023 (As Restated)</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	P 1,090,797,283.00	P 990,712,807.00
Receipt of Notice of Cash Allocation	1,064,833,716.00	990,712,807.00
Receipt of Notice of Transfer of Cash Allocation	25,963,567.00	-
Collection of Income/Revenues	530,416.35	291,924.42
Collection of service and business income	530,398.35	285,498.24
Collection of other income	18.00	6,426.18
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	91,350.00	966,374.95
Assistance from Local Government Units	91,350.00	966,374.95
Collection of Receivables	322,627.19	856,520.10
Collection of receivable from audit disallowances	49,729.67	795,017.82
Collection of other receivables	272,897.52	61,502.28
Receipt of Inter-Agency Fund Transfers	-	145,078.51
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	145,078.51
Receipt of Intra-Agency Fund Transfers	988,827.59	-
Receipt of funds from CO/Bureaus/ROs/Ous for implementation of programs/projects		
Receipt of working fund for foreign-assisted projects		
Receipt of funds for other intra-agency transactions	988,827.59	
Trust Receipts	2,043,569.86	1,941,280.06
Receipt of guaranty/security deposits	147,000.00	322,480.00
Collection of other trust receipts	1,896,569.86	1,618,800.06
Other Receipts	842,529.19	310,065.43
Unused Petty Cash Fund	16,074.50	46,379.87
Other deferred credits	16,155.00	269.70
Refund of overpayment of Personnel Services	97,150.44	81,425.46

Refund of overpayment of Maintenance and Other		
Operating Expenses	50,567.76	44,384.08
Receipt of refund of cash advances	212,090.46	104,557.77
Other miscellaneous receipts	450,491.03	33,048.55
Adjustments	170,379.74	227,090.24
Restoration of cash for cancelled/lost/stale checks/ADA	170,379.74	227,090.24
Other adjustments-Inflow	-	-
<b>Total Cash Inflows</b>	<b>1,095,786,982.92</b>	<b>995,451,140.71</b>

#### Cash Outflows

Remittance to National Treasury	1,275,460.99	1,673,418.62
Payment of Expenses	656,827,466.78	630,439,671.23
Payment of personnel services	540,080,559.30	514,829,119.54
Payment of maintenance and other operating expenses	110,083,877.94	115,542,422.48
Payment of Capital Outlay	4,928,000.00	-
Payment of expenses pertaining to/incurred in the prior years	1,735,029.54	68,129.21
Purchase of Inventories	10,657,238.20	9,362,355.95
Purchase of inventories for distribution	320,762.00	335,017.97
Purchase of inventory held for consumption	10,336,476.20	9,027,337.98
Grant of Cash Advances	28,379,756.95	4,291,626.91
Advances for operating expenses	1,193,984.30	1,035,617.68
Advances for payroll	488,700.00	395,450.00
Advances for special purpose/time-bound undertakings	25,654,422.05	1,889,149.63
Advances to officers and employees	1,042,650.60	971,409.60
Prepayments	129,727.16	163,410.91
Prepaid Rent	-	15,441.64
Prepaid Insurance	129,727.16	147,969.27
Prepayments obligated in prior year		
Payment of Accounts Payable	1,280,138.43	4,783,433.79
Remittance of Personnel Benefit Contributions and Mandatory Deductions	264,486,923.54	275,056,685.80
Remittance of taxes withheld not covered by TRA	90,475.41	106,436.49
Remittance of taxes withheld covered by TRA	-	-
Remittance to GSIS/Pag-IBIG/PhilHealth	167,329,877.94	174,772,307.48
Remittance of personnel benefits contributions	39,304,649.09	44,534,376.56
Remittance of other payables	57,761,921.10	55,643,565.27
Release of Inter-Agency Fund Transfers	489,167.00	1,108,511.10
Advances to Procurement Service	489,167.00	100,313.18
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	-	1,008,197.92

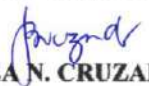


Release of Intra-Agency Fund Transfers	27,278,798.68	-
Release of funds to Bureaus/ROs/OUTs for implementation of programs/projects	25,963,567.00	
Release of other intra-agency fund transfers	1,315,231.68	
Payment from Trust Liabilities/Fund Transfers	116,645.67	-
Refund of guaranty/security deposits	-	-
Payment for the implementation of other trust receipts/trust funds	116,645.67	
Other Disbursements	1,167,695.85	-
Other disbursements	1,167,695.85	-
Reversal of Unutilized NCA	38,848,830.02	42,717,683.73
Adjustments	-	1,728.00
Other adjustments - Outflow	-	1,728.00
<b>Total Cash Outflows</b>	<b>1,030,937,849.27</b>	<b># 969,598,526.04</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>64,849,133.65</b>	<b>25,852,614.67</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale/Disposal of Property, Plant and Equipment	18,200.00	540.00
<b>Total Cash Inflows</b>	<b>18,200.00</b>	<b>540.00</b>
<b>Cash Outflows</b>		
Purchase/Construction of Property, Plant and Equipment	47,103,963.95	18,591,494.53
Construction of buildings and other structures	-	167,000.00
Purchase of machinery and equipment	40,515,574.75	18,424,494.53
Purchase of transportation equipment	6,588,389.20	-
Purchase of Intangible Assets	17,135,410.48	6,900,899.55
Purchase of computer software	17,135,410.48	6,900,899.55
<b>Total Cash Outflows</b>	<b>64,239,374.43</b>	<b>25,492,394.08</b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(64,221,174.43)</b>	<b>(25,491,854.08)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>627,959.22</b>	<b>360,760.59</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>1,303,779.88</b>	<b>943,019.29</b>
<b>Cash and Cash Equivalents, December 31</b>	<b>P 1,931,739.10</b>	<b>P 1,303,779.88</b>

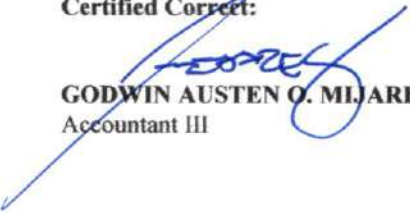
**PAROLE AND PROBATION ADMINISTRATION**  
**CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT**  
**ALL FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
Notes				
RECEIPTS				
Tax Revenue	P	-	-	-
Services and Business Income		159,000.00	159,000.00	530,398.35 (371,398.35)
Assistance and Subsidy		-	-	-
Shares, Grants and Donations		-	-	-
Gains		-	-	-
Others		-	-	-
Other Receipts		-	3,950,225.45	(3,950,225.45)
Total Receipts		159,000.00	159,000.00	4,480,623.80 (4,321,623.80)
PAYMENTS				
Personnel Services	P	765,878,000.00	911,630,697.00	897,721,020.59 13,909,676.41
Maintenance and Other		157,359,000.00	142,889,598.61	128,136,847.73 14,752,750.88
Capital Outlay		59,059,000.00	59,059,000.00	55,155,060.00 3,903,940.00
Financial Expenses				
Others				
Payments charged to Assistance and Subsidy				-
Others			24,499,532.29	(24,499,532.29)
Total Payments		982,296,000.00	1,113,579,295.61	1,105,512,460.61 8,066,835.00
NET RECEIPTS/PAYMENTS	26 P	(982,137,000.00)	(1,113,420,295.61)	(1,101,031,836.81) (12,388,458.80)

Certified Correct:

  
**RHEA N. CRUZADA**  
 Administrative Officer IV

Certified Correct:

  
**GODWIN AUSTEN O. MILARES**  
 Accountant III

*This statement should be read in conjunction with the accompanying notes.*

**PAROLE AND PROBATION ADMINISTRATION**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended December 31, 2024**

**1. General Information/Agency Profile**

- 1.1 The consolidated financial statements of Parole and Probation Administration as at **DECEMBER 31, 2024** were authorized for issue on February 14, 2025 as shown in the Statement of Management Responsibility for Financial Statements signed by Atty. Bienvenido O. Benitez, Jr., Administrator and Mr. Godwin Austen O. Mijares, Officer in Charge, Financial and Management Division.
- 1.2 This report covers the financial operations of the PPA, a government agency created by virtue of Presidential Decree (PD) No. 968, "The Probation Law of 1976". Executive Order No. 292 expands the function of the PPA to include the supervision and administration of the parole system in the country.
- 1.3 The mandate of the Agency is the rehabilitation of convicted offenders/prisoners who would like to undertake probation or parole or conditional pardon. The goals of the Agency are as follows;
  - 1.3.1 Promote the reformation of criminal offenders and reduce the incidence of recidivism;
  - 1.3.2 Provide a cheaper alternative to the institutional confinement of first-time offenders who show signs of responding to individualized, community – based treatment programs; and
  - 1.3.3 Provide an opportunity for the reformation of a penitent offender, which might be less probable if he were not to serve prison sentence and prevent commission of other offenses.
- 1.4 To carry out its goals, it performs the following functions:
  - 1.4.1 Administers the Parole and Probation System
  - 1.4.2 Exercises supervision over parolees, pardonees and probationers
  - 1.4.3 Promotes the correction and rehabilitation of criminal offenders
- 1.5 The PPA office is located at DOJ Agencies Bldg., NIA Rd. cor. East Ave., Diliman, Quezon City.



## **2. Basis of Preparation of Financial Statements**

- 2.1 The consolidated financial statements have been prepared in conformity with the International Public Sector Accounting Standards (IPSAS).
- 2.2 The financial operation is decentralized to its 16 Regions. Regional Offices (ROs) received their funds directly from Department of Budget and Management (DBM). As such, ROs are directly responsible for their funds and the required reports to be submitted to PPA - Central Office (PPA-CO) for consolidation.

## **3. Summary of Significant Accounting Policies**

### **3.1 Basis of accounting**

The consolidated FS are prepared on an accrual basis. All expenses are recognized when incurred and reported in the FS in the period to which they relate. Income is on accrual basis except for transactions where accrual basis is impractical or when other methods are required by law.

### **3.2 Consolidation**

The consolidated FS reflect the assets, liabilities, revenues, and expenses of the agency's Central Office and Regional Offices.

### **3.3 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash in bank. For the purpose of the consolidated statement of cash flows, cash and cash equivalents consist of cash and short-term deposits, net of outstanding bank overdrafts.

### **3.4 Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the agency.

### 3.5 Property, Plant and Equipment

#### *Recognition*

An item is recognized as Property, Plant, and Equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- Tangible items;
- Held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- Expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- The cost or fair value (FV) of the item can be measured reliably.
- It meets the capitalization threshold of ₱50,000.00

#### *Measurement at Recognition*

An item recognized as PPE is measured at cost.

A PPE acquired through non-exchange transaction (NET) is measured at its FV as at the date of acquisition.

The cost of PPE is the cash price equivalent or, for PPE acquired through NET, its cost is its FV as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- Expenditure that is directly attributable to the acquisition of the items; and
- Initial estimate of costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

### *Measurement After Recognition*

After recognition, all PPE are stated at cost less accumulated depreciation and impairment losses.

When significant parts of PPE are required to be replaced at intervals, the Agency recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the PPE as a replacement if the recognition criteria are satisfied. All other repairs and maintenance costs are recognized as expense in surplus or deficit as incurred.

### *Depreciation*

Each part of an item of PPE with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

### *Initial Recognition of Depreciation*

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

### *Depreciation Method*

The straight-line method of depreciation shall be adopted unless another method is more appropriate for agency operation.

### *Estimated Useful Life*

The Agency uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The Agency uses a residual value equivalent to at least five percent of the cost of the PPE.



### *Impairment*

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

### *Derecognition*

The Agency derecognizes items of PPE and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

## 3.6 Changes in accounting policies and estimates

The DOJ-PPA recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

It recognizes the effects of changes in accounting estimates prospectively by including in surplus or deficit.

It corrects material prior period errors retrospectively in the first set of financial statements authorized for issue after their discovery by:

- Restating the comparative amounts for prior period(s) presented in which the error occurred; or
- If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

## 3.7 Revenue from non-exchange transactions

### *Recognition and Measurement of Assets from Non-Exchange Transactions*

An inflow of resources from a non-exchange transaction, other than services in-kind, that meets the definition of an asset were recognized as an asset if the following criteria were met:

- It is probable that the future economic benefits or service potential associated with the asset will flow to the entity; and

- The fair value of the asset can be measured reliably.

An asset acquired through a non-exchange transaction is initially measured at its fair value as at the date of acquisition.

#### *Recognition Revenue from Non-Exchange Transactions*

An inflow of resources from a non-exchange transaction recognized as an asset is recognized as revenue, except to the extent that a liability is also recognized in respect of the same inflow.

As the entity satisfies a present obligation recognized as a liability in respect of an inflow of resources from a non-exchange transaction recognized as an asset, it reduces the carrying amount of the liability recognized and recognize an amount of revenue equal to that reduction.

#### *Measurement of Revenue from Non-Exchange Transactions*

Revenue from non-exchange transactions is measured at the amount of the increase in net assets recognized by the entity, unless a corresponding liability is recognized.

#### *Measurement of Liabilities on Initial Recognition from Non-Exchange Transactions*

The amount recognized as a liability in a non-exchange transaction is the best estimate of the amount required to settle the present obligation at the reporting date.

#### *Fees and fines not related to taxes*

The Agency recognizes revenues from fees and fines, except those related to taxes, when earned and the asset recognition criteria were met. Deferred income is recognized instead of revenue if there is a related condition attached that would give rise to a liability to repay the amount.

Other non-exchange revenues were recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the entity and the fair value of the asset can be measured reliably.

#### *Gifts and Donations*

The agency recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods in-kind were recognized as assets when the goods were received, or there is a binding arrangement to receive the goods. If goods in-kind were received without conditions attached, revenue is recognized immediately. If conditions were attached, a liability is recognized, which is reduced and revenue recognized as the conditions were satisfied.

On initial recognition, gifts and donations including goods in-kind were measured at their fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value was ascertained by reference to quoted prices in an active and liquid market.

#### *Transfers*

The agency recognizes an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services in-kind.

#### *Transfers from other government entities*

Revenues from non-exchange transactions with other government entities and the related assets were measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the agency and can be measured reliably.

### 3.8 Budget Information

The annual budget was prepared on a cash basis and was published in the government website.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) is prepared at the end of the fiscal year since the budget and the financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements.

### 3.9 Impairment of Non-Financial Assets

#### *Impairment of non-cash-generating assets*

The Agency assesses at each reporting date whether there is an indication



that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the entity estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount.

#### 3.10 Employee benefits

The employees of the Parole and Probation Administration are members of the Government Service Insurance System (GSIS) which provides life and retirement insurance coverage.

The Agency recognizes the undiscounted amount of short-term employee benefits, like salaries, wages, bonuses, allowance, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

It recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). Unused entitlements that have accumulated at the reporting date are not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

#### 3.11 Measurement uncertainty

The preparation of consolidated financial statements in conformity with IPSAS, requires management to make estimates and assumptions that affect the reporting amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated FS and the reported amounts of revenues and expenses during the period.

Estimates are based on the best information available at the time of preparation of the consolidated FS and are reviewed annually to reflect new information as it becomes available. Measurement uncertainty exists in these consolidated FS. Actual results could differ from these estimates.

### 4. Changes in Accounting Policies

Based on COA Circular No. 2022-04 dated May 31, 2022, the capitalization threshold for Property, Plant, and Equipment was increased from ₱15,000.00 to ₱50,000.00. This has been implemented and applied retrospectively by the Parole and Probation Administration.



**5. Correction of Prior Years' Errors**

Prior years' errors requiring adjustments were corrected retrospectively by adjusting the Accumulated Surplus/(Deficit) and related accounts.

**6. Cash and Cash Equivalents**

<b>Accounts</b>	<b>2024</b>	<b>2023</b> (As Restated)
Cash on Hand - Petty Cash	₱ 129,087.50	₱ 126,492.60
Cash on Hand - Cash Collecting Officers	15,124.34	0.00
Cash in Bank - Local Currency	1,640,527.26	804,529.95
Treasury/Agency Cash Accounts	147,000.00	372,757.33
<b>Total</b>	<b>₱ 1,931,739.10</b>	<b>₱ 1,303,779.88</b>

**6.1 Cash on Hand – Petty Cash**

Petty Cash represents unused cash intended to defray small operating expenses. Petty Cash Fund handled by regional offices are as follows:

<b>Office/Region</b>	<b>Amount</b>
Central Office	₱ 54,615.00
NCR	15,000.00
Region II	10,000.00
Region III	8,712.50
Region IV-B	15,000.00
Region VII	4,665.00
Region IX	398.00
Region X	3,000.00
Region XII	15,000.00
Region XIII	2,697.00
<b>Total</b>	<b>₱ 129,087.50</b>

**6.2 Cash on Hand – Cash Collecting Officers**

Cash on Hand – Cash Collecting Officers is the balance that represents the undeposited income collections as of the year-end, which was deposited by their respective cash collecting officers the succeeding year. Cash on hand by their CCOs are as follows:

Office/Region	Amount
Region I	₱ 14,861.84
Region XIII	262.50
<b>Total</b>	<b>₱ 15,124.34</b>

### 6.3 Cash in Bank – Local Currency

This account refers to Cash in Bank – Local Currency, Current Account which includes payroll funds and trust funds maintained with Authorized Government Servicing Banks, to wit:

Office	Particulars	Amount
Central Office	The amount includes: (a) the minimum monthly Average Daily Balance (ADB) of PPA Payroll fund account in compliance with the MOA between Land Bank of the Philippines (LBP)-EDSA NIA Road and PPA-Central Office in the amount of ₱20,000.00; (b) Revolving Fund Account consists of lodging fees collected from the occupants of PPA Dormitory; (c) Trust Account for financial assistance from other agencies and proceeds from sale of Bid Documents.	₱1,571,364.00
Region VI	This account refers to Cash in Bank – Local Currency, Current Account which includes payroll funds and trust funds maintained with Authorized Government Servicing Banks	69,163.26
<b>Total</b>		<b>₱1,640,527.26</b>

### 6.4 Cash Treasury/Agency Deposit Trust

This represents performance bond/security posted by suppliers/contractors as guarantee for the services to be executed and/or goods to be delivered in accordance with respective contracts. These are deposited to the National Treasury and will be returned to suppliers after completion or delivery of required goods and services. The balance consists of Cash Treasury/Agency deposit trust of Central Office amounting to ₱147,000.00

## 7. Receivables

Accounts	2024	2023 (As Restated)
Inter-Agency Receivables	₱ 124,150,667.11	₱ 119,508,122.57
Other Receivables	1,334,989.38	1,394,093.84
<b>Total</b>	<b>₱ 125,485,656.49</b>	<b>₱ 120,902,216.41</b>

### 7.1 Inter-Agency Receivables

Accounts	2024	2023 (As Restated)
Due from National Government Agencies	₱ 94,120,667.11	₱ 89,478,122.57
Due from Government-Owned and/or Controlled Corporations	30,000.00	30,000.00
Due from Local Government Units	30,000,000.00	30,000,000.00
<b>Total</b>	<b>₱124,150,667.11</b>	<b>₱119,508,122.57</b>

#### 7.1.1 Due from National Government Agencies

Account Name	Amount Balance	Amount Due				
		Current		Past Due		
		less than 90 days	91-365 days	Over 1 year	Over 2 years	Over 3 years
ICTO (formerly NCC)	₱66,119,476.47	₱0.00	₱0.00	₱0.00	₱0.00	₱66,119,476.47
Procurement Service-DBM	73,190.64	0.00	2,261.73	70,928.91	0.00	0.00
DPWH	27,928,000.00	0.00	27,928,000.00	0.00	0.00	0.00
<b>Total</b>	<b>₱94,120,667.11</b>	<b>₱0.00</b>	<b>₱27,930,261.73</b>	<b>₱70,928.91</b>	<b>₱0.00</b>	<b>₱66,119,476.47</b>

- a. Past due balance of over 3 years amounting to ₱66,119,476.47 represents the unliquidated fund transfer to National Computer Center (NCC) for the implementation of the National Crime Information System (NCIS). The NCC was abolished and its functions and records were transferred to Department of

Information and Communications Technology (DICT). PPA made repeated demands for liquidation with DICT and no action/reply is received to date.

- b. Due from PS-DBM pertains to: (1) Unutilized fund due to non-delivery and/or non-availability of common-use supplies; (2) Fund Transfer for the Performance Monitoring and Evaluation Information System (PMEIS) project; and (3) Funds for the Government Fares Agreement (GFA).

1. Details of unutilized fund for the procurement of Common Supplies and Equipment (CSE) of Central Office and NCR are as follows:

Central Office PS-DBM

Particulars	2024
Balance, January 1	₱ 1,736.13
Add: Advance Payments	153,173.64
Less: Deliveries	152,648.04
<b>Balance, December 31</b>	<b>₱ 2,261.73</b>

NCR PS-DBM

Particulars	2024
Balance, January 1	₱19,803.87
Add: Advance Payments	335,993.36
Adjustment from PS-DBM	5,304.38
Less: Deliveries	357,381.28
Unrecorded purchase of plane ticket	3,702.69
<b>Balance, December 31</b>	<b>₱17.64</b>

2. Details of unutilized fund for PMEIS

Particulars	2024	2023
Balance, January 1	₱ 10,662.52	₱ 3,720,893.54
Add: Advance Payments	0.00	1,029,282.62
Less: Deliveries	0.00	- (4,739,513.64)
<b>Balance, December 31</b>	<b>₱ 10,662.52</b>	<b>₱ 10,662.52</b>



### 3. Details of unutilized fund for GFA

<b>Particulars</b>	<b>2024</b>	<b>2023</b>
Balance, January 1	₱ 360,152.48	₱ 510,152.48
Add: Advance Payments	134,962.50	50,425.50
Less: Deliveries	- 434,866.23	- 200,425.50
<b>Balance, December 31</b>	<b>₱ 60,248.75</b>	<b>₱ 360,152.48</b>

- c. Due from DPWH amounting to ₱27,928,000.00 is for the construction of Region III Regional Office per Memorandum of Agreement dated 8 March 2022. As of December 31, 2024, Region III is yet to receive the proper transfer Journal Entry Voucher and Property Transfer Report from DPWH to support the recording of the building .

#### 7.1.2 Due from GOCCs

Due from PHILPOST represents advance payment to cover 2 months mailing expenses as per the agreement between PPA-CO and PHILPOST.

#### 7.1.3 Due from Local Government Units

Due from Local Government Units represents cash transfers amounting to ₱30,000,000.00 transferred to the Pagadian City LGU for the implementation of the construction of the DOJ- PPA Region IX Regional Office Building by virtue of the Memorandum of Agreement dated December 22, 2021 entered upon by the agency and the City Mayor of Pagadian City. P29,833,000.00 of which was transferred in FY 2022 and the additional P167,000.00 was transferred in 2023.

As of December 31, 2024, the project implementer will be making final repairs and maintenance of the building that have been requested after the conduct of an inspection of the building by the Pagadian City Engineering Office.

### 7.2 Other Receivables

<b>Accounts</b>	<b>2024</b>	<b>2023</b> (As Restated)
Receivables: Disallowances/Charges	₱ 871,625.25	₱ 954,369.44
Due from Officers and Employees	384,045.90	426,512.25
Other Receivables	79,318.23	13,212.15
<b>Total</b>	<b>₱ 1,334,989.38</b>	<b>₱ 1,394,093.84</b>

### 7.2.1 Receivables – Disallowances/Charges

Office/ Region	Amount	Amount Due		Remarks
		Current Less than 1 year	Past Due Over 3 years above	
Central Office	₱131,822.85	₱ 0.00	₱131,822.85	Disallowance on the purchase of Motor Vehicle from Prince Motor Corp. and overpayment of Terminal Leave Benefits
Region V	159,004.58	0.00	159,004.58	Disallowance on monetization of leave credits of retired RD
Region VI	289,750.69	0.00	289,750.69	Disallowance of Hazard Pay – PSW due to lack of documentary requirements/ Disallowance on Sports & Cultural Expenses
Region VII	3,000.00	0.00	3,000.00	Disallowance on the erroneous payment of RATA of CPPO Vitor and SPPO Parido
Region XII	288,047.13	0.00	288,047.13	10 years above on disallowances of employees who are already retired, could no longer be located and/or insolvent.
<b>Total</b>	<b>₱871,625.25</b>	<b>₱0.00</b>	<b>₱871,625.25</b>	

### 7.2.2 Due from Officers and Employees

Department / Agency	Amount Balance	Amount Due		Remarks
		Current	Past Due	
		less than 90 days	Over 1 year	
Central Office	₱ 72,325.84	₱ 134.55	₱ 72,191.29	Various accountabilities for lost properties amounting to P 72,191.29 and receivable from Rissa Illustre for over remittance of PHIC amounting to P 132.55 and

Department / Agency	Amount Balance	Amount Due		Remarks
		Current	Past Due	
		less than	Over	
		90 days	1 year	
				Eugenio Sullano Jr. for P 2.00 refund from cash advance on Training- Seminar on Handling Person Who Use Drugs in contract with the Criminal Justice
NCR	₱ 136,379.99	₱ 131,208.74	₱ 5,171.25	Overpayment of SRI to PPA-NCR Employees, net of tax refund for CY 2023.
Region IV-B	3,550.00	3,550.00	0.00	Tax refundable from Enrique Vela for his untaxed CNA
Region V	16,569.37	16,569.37	0.00	Incorrect computation of refund from GSIS deduction of Ms. Ruth Abejerodue
Region VI	₱ 233.28	₱ 233.28	0.00	Unwithheld GSIS Personal share contribution of employee.
Region VII	10,887.65	10,887.65	0.00	Due from officers and employees account includes the overpayment of salaries amounting to ₱ 10,887.65 which is owed by the personnel, Flor Monta, who went on leave without pay on January 2024.
Region IX	47,116.90	3,507.37	43,609.53	Overpayment of remittances of various employees
Region X	1,430.40	1,430.40	0.00	Due to overpayment of reimbursement and other expenses
Region XII	43.40	43.40	0.00	Overpayment of GSIS share of Joanne Kathleen Becislao
Region XIII	95,509.07	0.00	95,509.07	Accountability of various officers for lost laptop, destroyed printer due to fire, lost DSLR, and lost electric drill.
<b>Total</b>	<b>₱ 384,045.90</b>	<b>₱ 167,564.76</b>	<b>₱216,481.14</b>	



### 7.2.3 Other Receivables

Office/ Region	Amount	Amount Due		Remarks
		Current	Past Due	
		Less than 30-90 days	Over 2 years	
NCR	₱ 75,888.93	₱0.00	₱ 75,888.93	Overpayment of Salary and PERA and lost laptop accountability
Region V	3,429.30	3,429.30	0.00	Over-remittance of GSIS dues
Total	<b>₱ 79,318.23</b>	<b>₱ 3,429.30</b>	<b>₱ 75,888.93</b>	

Other Receivables represents the balance of receivable from NCR former employee Melissa Guevarra & accountability for lost laptop for Eric T. Villegas. Region V pertains to the receivable from employee Marilou Velarde. Both accounts are continually being settled by accountable persons.

## 8. Inventories

Particulars	2024	2023 (As Restated)
Inventory Held for Consumption	₱ 2,311,240.50	₱ 2,348,671.06
Semi-Expendable Machinery and Equipment	1,461,569.52	2,612,031.28
Semi-Expendable Furniture and Fixtures and Books	371,599.00	331,565.00
<b>Total</b>	<b>₱ 4,144,409.02</b>	<b>₱ 5,292,267.34</b>

Accounts	2024
<b>Inventory held for Consumption</b>	
Carrying Amount, Beginning	₱ 2,348,671.06
Purchases/Additions for the period	9,987,098.52
Expensed during the year except write-down	(10,020,490.76)
Adjustments	(4,038.32)
<i>Carrying Amount, Dec. 31, 2024</i>	<b>₱ 2,311,240.50</b>
<b>Semi-Expendable Machinery and Equipment</b>	
Carrying Amount, Beginning	₱ 2,612,031.28
Purchases/Additions for the period	2,664,619.77
Expensed during the year except write-down	(4,034,466.53)
Adjustments	219,385.00
<i>Carrying Amount, Dec. 31, 2024</i>	<b>₱ 1,461,569.52</b>



<b>Accounts</b>	<b>2024</b>
<b>Semi-Expendable Furnitures and Fixtures and Books</b>	
Carrying Amount, Beginning	₱ 331,565.00
Purchases/ Additions for the period	1,392,344.00
Expensed during the year except write-down	(1,352,310.00)
Adjustments	0.00
<i>Carrying Amount, Dec. 31, 2024</i>	<b>₱ 371,599.00</b>
<b>Grand Total</b>	<b>₱ 4,144,409.02</b>

These balances represent inventories of prior years' and current year which remained unissued. Inventories are recognized as expense when issued to end-users.

Inventory held for Consumption includes Medical, Dental and Laboratory Supplies Inventory which consists of Two-Panel Drug Test Kits for the Random Drug testing activity of PPA Field Offices in support to the Philippines Anti-Drugs Strategy (PADS).

## 9. Other Current Assets

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Advances to Officers and Employees	₱ 16,600.00	₱ 6,550.00
Prepaid Rent	336,498.05	128,800.00
Prepaid Insurance	251,492.69	329,436.48
Other Deposits	14,166.65	0.00
<b>Total</b>	<b>₱ 618,757.39</b>	<b>₱ 464,786.48</b>

### 9.1 Advances to Officers and Employees

<b>Region</b>	<b>Amount</b>
Region X	₱ 16,000.00
<b>Total</b>	<b>₱ 16,000.00</b>

This represents Region X's advances for VPA - Traveling Expenses and Token for Loyalty Awardees which were liquidated on January 22, 2025 and January 7, 2025, respectively.

## 9.2 Prepaid Rent

<b>Region</b>	<b>Amount</b>
NCR	₱ 207,698.05
Region IV-A	60,000.00
Region IV-B	25,000.00
Region X	43,800.00
<b>Total</b>	<b>₱ 336,498.05</b>

This represents prepaid rental for various office spaces, building, and living quarters.

## 9.3 Prepaid Insurance

<b>Region</b>	<b>Amount</b>
Central Office	₱ 50,560.51
NCR	36,146.95
Region I	3,953.16
CAR	7,810.40
Region IV-B	3,422.54
Region VII	65,058.87
Region XI	52,037.62
Region XIII	32,502.64
<b>Total</b>	<b>₱251,492.69</b>

This represents unamortized prepaid insurance for building and various PPE.

## 10. Property, Plant and Equipment

	<b>Land</b>	<b>Other Infra-structure Assets</b>	<b>Building</b>
<b>Carrying Amount, January 1, 2024</b>	₱1,755,040.00	₱19,911,112.37	₱50,021,211.73
Additions/Acquisitions	0.00	0.00	0.00
Total	1,755,040.00	19,911,272.97	50,021,211.73
Less: Disposals	0.00	0.00	0.00
Less: Depreciation (As per Statement of Financial Performance)	0.00	(1,166,416.17)	(3,089,283.61)
Adjustments	0.00	160.57	0.00
<b>Carrying Amount, December 31, 2024 (As per Statement of</b>	<b>₱1,755,040.00</b>	<b>₱18,744,856.77</b>	<b>₱46,931,928.12</b>

	<b>Land</b>	<b>Other Infra-structure Assets</b>	<b>Building</b>
Financial Position)			
Gross Cost (Asset Balance per Statement of Financial Position)	₱1,755,040.00	₱24,556,128.32	₱93,186,625.05
Less: Accumulated Depreciation	0.00	(5,811,271.55)	(46,254,696.93)
Less: Impairment	0.00	0.00	0.00
<b>Carrying Amount, December 31, 2024</b> (As per Statement of Financial Position)	<b>₱1,755,040.00</b>	<b>₱18,744,856.77</b>	<b>₱46,931,928.12</b>

	<b>Machinery and Equipment</b>	<b>Transportation Equipment</b>
<b>Carrying Amount, January 1, 2024</b>	₱ 110,328,494.10	₱ 5,051,265.02
Additions/Acquisitions	86,532,120.00	7,002,000.00
<b>Total</b>	<b>₱196,860,614.10</b>	<b>₱ 12,053,265.02</b>
Less: Disposals	(192,884.19)	(2,043.00)
Less: Depreciation (As per Statement of Financial Performance)	(37,563,295.85)	(1,930,504.96)
Transfer to Regional Offices	(43,266,060.00)	(41,000.00)
Derecognition	(20,725.00)	0.00
Adjustments	(88,809.03)	1.00
<b>Carrying Amount, December 31, 2024</b> (As per Statement of Financial Position)	<b>₱ 115,728,840.03</b>	<b>₱ 10,079,718.06</b>
Gross Cost (Asset Balance per Statement of Financial Position)	303,400,265.56	28,423,368.00
Less: Accumulated Depreciation	(187,671,425.53)	(18,343,649.94)
Less: Impairment	0.00	0.00
<b>Carrying Amount, December 31, 2024</b> (As per Statement of Financial Position)	<b>₱ 115,728,840.03</b>	<b>₱10,079,718.06</b>



	<b>Furniture and Fixtures and Books</b>	<b>Total</b>
<b>Carrying Amount, January 1, 2024</b>	₱1,631,481.82	₱188,696,591.04
Additions/Acquisitions	0.00	93,534,120.00
<b>Total</b>	<b>₱1,631,481.82</b>	<b>₱282,230,711.04</b>
Less: Disposals	0.00	(194,927.19)
Less: Depreciation (As per Statement of Financial Performance)	(294,532.05)	(44,044,032.64)
Transfer to Regional Office	0.00	(43,307,060.00)
Derecognition	0.00	(20,725.00)
Adjustments	0.00	(88,647.46)
<b>Carrying Amount, December 31, 2024 (As per Statement of Financial Position)</b>	<b>₱1,334,935.77</b>	<b>₱194,575,318.75</b>
Gross Cost (Asset Balance per Statement of Financial Position)	3,291,258.60	454,612,685.53
Less: Accumulated Depreciation	(1,956,322.83)	(260,037,366.78)
Less: Impairment	0.00	0.00
<b>Carrying Amount, December 31, 2024 (As per Statement of Financial Position)</b>	<b>₱1,334,935.77</b>	<b>₱194,575,318.75</b>

Acquisitions of machinery and equipment were due to the transfer of ICT Equipment from PPA-CO for the implementation of the Performance Monitoring Information System (PMEIS) and Enhancement of Information Systems (EIS).

Adjustments pertain to transfer of PPE from Central Office to various regions, reclassifications of items below capitalization threshold, and recording corrections effected within the year.

#### 11. Intangible Assets

<b>Particulars</b>	<b>2024</b>	<b>2023 (As Restated)</b>
Computer Software	₱ 63,505,667.43	₱ 43,923,990.22
Accumulated Amortization- Computer Software	(19,848,052.50)	(10,240,357.55)
Development in Progress – Computer Software	958,500.00	2,177,750.00
<b>Net Value</b>	<b>₱ 44,616,114.93</b>	<b>₱ 35,861,382.74</b>



<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Carrying Amount, Beginning	₱ 35,861,382.74	₱ 30,844,609.79
Add: Additions/Acquisitions	17,732,150.00	9,478,683.34
Adjustments:		
Reclassifications	0.00	7,499.75
Adjustment	63,843.14	(60,391.29)
Less: Amortization per Statement of Financial Performance	(9,041,260.95)	(4,409,018.85)
<b>Carrying Amount, Ending</b>	<b>₱ 44,616,114.93</b>	<b>₱ 35,861,382.74</b>

Intangible Assets are composed of: (1) Application Systems that were developed solely for the use of PPA with an indefinite useful life; (2) Licenses and systems purchased from suppliers that have three to five years of useful life.

## 12. Other Non-Current Assets

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Guaranty Deposits	₱18,000.00	₱18,000.00
Other Assets	668,610.89	674,995.89
<b>Total</b>	<b>₱ 686,610.89</b>	<b>₱ 692,995.89</b>

### 12.1 Guaranty Deposits

This represents security deposit to East Avenue Petron Service Center, the fuel provider for motor vehicles of PPA-Central Office since 2016.

### 12.2 Other Assets

Other Assets classified as non-current consist of obsolete, fully depreciated items and unserviceable assets awaiting final disposition.

<b>Office</b>	<b>2024</b>	<b>2023</b> (As Restated)
Region V	₱ 263,775.88	₱263,775.88
Region VII	0.00	6,385.00
Region VIII	404,835.01	404,835.01
<b>Total</b>	<b>₱668,610.89</b>	<b>₱674,995.89</b>

### 13. Financial Liabilities

This account pertains to the following:

<b>Particulars</b>	<b>2024</b>	<b>2023 (As Restated)</b>
Accounts Payable	<b>₱ 76,745.36</b>	<b>₱2,291,670.15</b>
Due to Officers and Employees	59,556.27	74,984.24
Tax Refund Payable	19,527.02	14,717.66
<b>Total</b>	<b>₱ 155,828.65</b>	<b>₱ 2,381,372.05</b>

13.1 Accounts Payable pertains to unpaid obligations to various creditors as of December 31, 2024.

Office / Region	Amount Balance	Amount Due		Remarks
		Current		
		less than	91-365	
		90 days	days	
Region I	₱ 460.00	₱ 460.00	₱0.00	TEV-OB of 1 VPA
CAR	20,721.23	20,721.23	0.00	Unpaid COS Salaries of various employees
Region VII	46,189.13	44,182.69	₱ 0.00	Unpaid hazard pay of 5 employees
Region X	9,375.00	9,375.00	0.00	Unpaid obligation due to error and paid the ff month
Total	₱76,745.36	₱76,745.36	₱0.00	

- 13.2 Due to Officers and Employees account pertains to unpaid obligations covering salaries and other claims as of December 31, 2024.

Office / Region	Amount Balance	Amount Due			Remarks
		Current		Past Due	
		less than	91-365	Over	
		90 days	days	1 year	
Central Office	₱30,178.20	₱0.00	₱0.00	₱30,178.20	Due to Officers and Employees account pertains to unpaid obligations covering salaries and other claims as of December 31, 2024.
NCR	869.00	0.00	0.00	869.00	Unpaid Traveling Expenses
CAR	8,500.00	8,500.00	0.00	0.00	Refund of taxes erroneously withheld for Amy Helconida Sarmiento
Region IVB	20,009.07	20,009.07	0.00	0.00	Unpaid salary of Accountant I
<b>Total</b>	<b>₱59,556.27</b>	<b>₱28,509.07</b>	<b>₱ 0.00</b>	<b>₱31,047.20</b>	

#### 14. Inter-Agency Payables

Particulars	2024	2023 (As Restated)
Due to BIR	₱ 2,001,677.50	₱1,790,996.63
Due to GSIS	398,840.37	378,752.92
Due to Pag-IBIG	₱ 12,570.24	₱ 9,951.19
Due to PhilHealth	11,247.02	6,147.25
<b>Total Inter-Agency Payables</b>	<b>₱ 2,424,335.13</b>	<b>₱2,185,847.99</b>

- 14.1 Due to BIR balance pertains to taxes withheld but unremitted for December 2024. These were remitted as follows:

Region	Particulars		Amount
Central Office	TRA 07A039202530118	09 January 2025	₱ 822,170.37
	TRA 07A0392025230092		
	TRA 07A0392025230058		
Region IV-B	TRA 512500063394137		341,672.88



Region	Particulars		Amount
	TRA 502500063393417	07 January 2025	
	TRA 402500063396769		
	TRA 012500063397740		
Region X	TRA 0160982025222815	08 January 2025	451,958.10
	TRA 0160982025222903		
	TRA 0160982025222792		
Region XI	TRA 0191132025218781	03 January 2025	385,876.15
	TRA 0191132025218948		
	TRA 0191132025218811		
	TRA 0191132025218747		
Total			₱ 2,001,677.50

14.2 Due to GSIS pertains to employees' share in the contribution for premium payments and other related loan payables for December 2024. A portion of these dues were remitted/adjusted in 2025 as follows:

Region	Particulars		Total	Amount Remitted/ Adjusted	Balance
	Reference No.	Date			
Central Office	Due to GSIS pertains to contributions of R. Cabello (₱172.29) and E. Reyes (₱94.58) due to salary differential not yet billed by GSIS.		₱ 266.87	₱ 0.00	₱ 266.87
NCR	Ongoing reconciliation of over-remittance from previous years		161,230.39	0.00	161,230.39
Region III	Amount withheld were adjusted in January 2025		111.52	111.52	0.00
Region IV-A	000500076763	01/13/2025	478.47	478.47	0.00
Region IV-B	250106305001	01/20/2025	1,989.38	1,989.38	0.00
Region V	Ongoing reconciliation of over-remittance from previous years		(15,032.49)	0.00	(15,032.49)
Region VI	09650134986	01/17/2025	277.80	277.80	0.00
Region VII	Unremitted GSIS PS 2024 (Salary 1 <sup>st</sup> tranche/promotion) to be remitted upon GSIS billing		162,441.89	0.00	162,441.89

Region	Particulars		Total	Amount Remitted/ Adjusted	Balance
	Reference No.	Date			
Region VIII	Ongoing reconciliation of over-remittance from previous years		39,069.02	0.00	39,069.02
Region IX	Ongoing reconciliation of over-remittance from previous years		36,114.46	0.00	36,114.46
Region XIII	To be settled upon updated billing and adjustments by AO in charge.		11,893.06	0.00	11,893.06
Total			₱ 398,840.37	₱ 2,857.17	₱ 395,983.20

The balances of National Capital Region, Region V, Region 8 and Region 9 are past dues and undergoing tracing and reconciliation.

- 14.3 Due to PAG-IBIG pertains to employees' share in the contribution for premium payments and other related loan payables for December 2024. A portion of these dues were remitted in 2025 as follows:

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
National Capital Region	Ongoing reconciliation of over-remittance from previous years		₱ 10,770.24	₱ 0.00	₱10,770.24
Region IV-B	9920250048	01/21/2025	200.00	200.00	0.00
Region XIII	To be settled upon adjustments by AO in charge.		1,600.00	0.00	1,600.00
Total			₱ 12,570.24	₱ 200.00	₱12,370.24

The balances of National Capital Region are past dues ongoing tracing and reconciliation.

- 14.4 Due to PhilHealth pertains to employees' share in the contribution for premium payments for December 2024. A portion of these dues were remitted in 2025 as follows:

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
National Capital Region	Past dues ongoing tracing and reconciliation		₱ 2,429.05	₱ 0.00	₱2,429.05
Region IV-B	A04544193	01/21/2025	552.61	552.61	0.00
Region V	To be remitted in February 2025		1,109.16	0.00	1,109.16
Region VII	To be remitted in February 2025			0.00	

Region	Particulars		Total	Amount Remitted	Balance
	Reference No.	Date			
			3,700.58		3,700.58
Region VIII	Ongoing reconciliation of over-remittance from previous years		2,034.76	0.00	2,034.76
Region XIII	To be settled upon adjustments by AO in charge.		1,420.86	0.00	1,420.86
Total			₱ 11,247.02	₱ 552.61	₱10,694.41

## 15. Trust Liabilities

Particulars	2024	2023 (As Restated)
Trust Liabilities	₱ 60,000.00	₱ 55,000.00
Guaranty/Security Deposits Payable	786,177.76	1,190,803.35
<b>Total Trust Liabilities</b>	<b>₱ 846,177.76</b>	<b>₱ 1,245,803.35</b>

15.1 Trust Liabilities represent receipt of proceeds from sale of bid documents to be used as honorarium to BAC members, BAC Secretariat and Technical Working Group.

15.2 Guaranty/Security Deposits Payable represents performance security posted by suppliers for the performance of various services and it shall be refunded to suppliers upon successful completion and/or delivery of the required services/goods.

## 16. Other Deferred Credits

Office / Region	Amount Balance	Amount Due	
		Current	
		less than	91-365
		90 days	Days
Central Office	₱ 72,191.29	₱ 0.00	₱72,191.29
NCR	69,096.08	0.00	69,096.08
Region XIII	95,509.07	0.00	₱95,509.07
<b>Total</b>	<b>₱236,796.44</b>	<b>₱0.00</b>	<b>₱236,796.44</b>

Other Deferred Credits of Central Office represents the accountability setup for lost property per AOM 2024-01-101(2023).



Other Deferred Credits from NCR Region refers to the amount of accountability of accountable officer ADAs II E. Villegas for missing laptops (Dell Latitude 3400 and 3420) and overpayment of CPO M. Aquino for the lost laptop (Dell Latitude 3490).

Other Deferred Credits from Region XIII represent the accountability of the accountable officers for the lost laptop, stolen ICT Equipment and destroyed Semi-ICT Equipment (Printer) for the total amount of ₱95,509.07. Beginning balance is ₱80,512.15. Relief from Accountability totaling to ₱11,398.08 was granted in October 09, 2023. An additional ₱20,500.00 in November and ₱5,895.00 in December 2023 was recorded representing loss of DSLR Camera and Cordless Drill, respectively.

## 17. Other Payables

### 17.1 Other Payables – Current

Other Payables amounting to ₱150,880.27 consists of contributions of member employees from Region 4-B (₱ 495.00) Region 5 (₱11,146.15), NCR (₱138,339.12), and Region VIII (₱900.00) to be remitted to various financial institutions including Landbank of the Philippines, Parole and Probation Administration Multipurpose Cooperative (PPAMCO), Provident Fund and Probation and Parole Officers League of the Philippines (PPOLPI).

### 17.2 Other Payables – Non-Current

Other Payables – Non-Current consists of Revolving Fund (Trust Fund) and Fund of Field offices for client trainings amounting to ₱ 69,163.26 of Region VI.

## 18. Accumulated Surplus/ (Deficit)

<b>Balance at January 1, 2024</b>	<b>₱ 347,406,176.24</b>
<b>Add/(Deduct):</b>	
Changes in accounting policy	0.00
Prior period errors	(194,921.94)
Other adjustments	(153,990.54)
<b>Restated balance</b>	<b>₱347,057,263.76</b>
<b>Add/(Deduct):</b>	
<b>Changes in Net Assets/Equity for the Calendar Year</b>	
Surplus/(Deficit) for the period	22,393,622.29

Adjustment of net revenue recognized directly in net assets/equity	(1,275,460.99)
<b>Balance at December 31, 2024</b>	<b>₱ 368,175,425.06</b>

#### 18.1 Opening Balance

Various errors in the recording of transactions for CY 2023 and below were determined during the year. As a result, the balance of the Accumulated Surplus as of January 1, 2024 was restated as follows:

<b>Balance at January 1, 2024</b>	<b>₱ 347,406,176.24</b>
Change in Accounting Policy	0.00
Prior Period Errors	(194,921.94)
Other Adjustments	(153,990.54)
<b>Restated Balance, January 1, 2024</b>	<b>₱ 347,057,263.76</b>

#### 18.2 Breakdown of Effects of Changes in Accounting Policy

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
	NONE		
<b>Effects of Changes in Accounting Policy</b>			

#### 18.3 Breakdown of Prior Period Errors

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Central Office	Adjustment/Setup and Payment of Prior-Year's Expenses	₱ 882,400.40	₱ 0.00
	Adjustment Depreciation of Lost Laptops	0.00	10,377.99
National Capital Region	Unrecorded Purchase of Plane Ticket from PS-DBM	3,702.69	0.00
	Various PPE Adjustments	0.00	114,759.28
Region I	Refund of salaries, allowances and other benefits received by an employee due to non-completion of her service obligation.	0.00	53,000.33

Region	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Region III	Adjustment to Depreciation of Furniture and Fixtures	2,014.00	0.00
Region VI	Reclassification of account due to recording error	0.00	71.46
Region VII	Adjustment on Prior-year Prepaid Insurance	194.54	0.00
	Adjustment on Prior-year Hazard Pay	201,941.10	0.00
	Adjustment on Prior-year Salaries	19,161.50	0.00
	Adjustment on Prior-year Traveling Expenses	30,006.21	0.00
Region VIII	Derecognition of a lost laptop and the recognition of its replacement	6,698.91	0.00
Region IX	Unrecorded expenses for issuance of semi-expendable ICT equipment	20,861.00	0.00
Region XI	Adjustment to Depreciation of Motor Vehicle	3,827.68	0.00
Region XII	Adjustments to Depreciation Various PPE	₱ 0.00	₱ 448,259.29
Region XIII	Adjustments due to Overstated Expenses	16,500.23	0.00
	Adjustments due to Understated Expenses	0.00	365,917.97
		₱ 1,187,308.26	₱ 992,386.32
<b>Total Prior Period Errors</b>		<b>₱194,921.94</b>	

#### 18.4 Breakdown of Other Adjustments

Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Region I	Adjustments to depreciation of the ICT Equipment.	₱ 0.00	₱72,978.41
Region III	Record disposal of 2 units unservicable PPE (Laptop)	180,194.11	0.00
	Adjustment due to Cancelled Check	667.89	0.00



Office	Particulars	Accumulated Surplus/(Deficit)	
		Debit	Credit
Region VI	Reclassify Assistance from LGUs account	31,750.00	0.00
	Cancellation of Check (PHIC)	5,204.72	0.00
	Overpayment of Travel Expenses	0.00	1,301.00
Region X	Correction of Cash - TRA Account	10,453.23	0.00
		<b>₱ 228,269.95</b>	<b>₱ 74,279.41</b>
<b>Effects of Other Adjustments</b>		<b>₱153,990.54</b>	

### 18.2 Impact of Errors / Corrections in the Consolidated Statement of Financial Position

Accounts	2023 Balance	Adjustments	2023 Restated Balance
Cash and Cash Equivalents	₱1,314,233.51	₱ (10,453.63)	₱1,303,779.88
Receivables	120,822,086.55	80,129.86	120,902,216.41
Inventories	5,313,128.34	(20,861.00)	5,292,267.34
Other Current Assets	464,981.02	(194.54)	464,786.48
Property, Plant and Equipment	187,953,070.41	743,520.64	188,696,591.05
Intangible Assets	₱ 35,861,382.74	₱ (0.07)	₱ 35,861,382.67
Other Non-Current Assets	692,995.89	0.00	692,995.89
<b>Total Assets</b>	<b>₱ 352,421,878.46</b>	<b>₱ 792,141.26</b>	<b>₱353,214,019.72</b>
Financial Liabilities	1,271,996.84	1,109,375.21	2,381,372.05
Inter-Agency Payables	2,185,848.00	(0.01)	2,185,847.99
Trust Liabilities	1,245,803.35	0.00	1,245,803.35
Deferred Credits/Unearned Income	95,509.07	0.00	95,509.07
Other Payables - Current	153,750.05	0.00	153,750.05
Other Payables - Non-Current	62,794.91	31,678.54	94,473.45
<b>Total Liabilities</b>	<b>₱ 5,015,702.22</b>	<b>₱1,141,053.74</b>	<b>₱6,156,755.96</b>
<b>Assets Less Liabilities</b>	<b>₱ 347,406,176.24</b>	<b>₱ (348,912.48)</b>	<b>₱347,057,263.76</b>
Accumulated Surplus/(Deficit) Opening Balance	347,406,176.24	(348,912.48)	347,057,263.76
<b>Total Equity</b>	<b>₱347,406,176.24</b>	<b>(348,912.48)</b>	<b>₱347,057,263.76</b>

18.3 Impact of Errors / Corrections in the Consolidated Statement of Financial Performance

Accounts	2023 Balance	Adjustments	2023 Restated Balance
<b>Total Revenues</b>	<b>₱2,163,628.81</b>	<b>₱0.00</b>	<b>₱2,163,628.81</b>
Personnel Services	854,025,529.22	168,102.260	854,193,631.48
MOOE	134,200,401.39	931,863.84	135,132,265.23
Non-Cash Expenses	53,782,669.34	(930,413.59)	52,852,255.75
<b>Total Current Operating Expenses</b>	<b>₱1,042,008,599.95</b>	<b>₱ 169,552.51</b>	<b>₱1,042,178,152.46</b>
Net Financial Subsidy	1,010,951,445.21	(51,407.95)	1,010,900,037.26
Sale of Assets	21,002.87	59,608.89	80,611.76
Gains	696.00	0.00	696.00
Losses	10,571.49	187,560.91	198,132.40
<b>Total Surplus/(Deficit) for the period</b>	<b>(₱28,882,398.55)</b>	<b>(348,912.48)</b>	<b>(₱29,231,311.03)</b>

18.4 Adjustment of net revenue recognized directly in net assets/equity

The balance of Cash – Treasury/Agency Deposit, Regular consist of collection of refunds of current and prior years expenses and proceeds from sale of bid documents and unserviceable properties which were remitted to the Bureau of Treasury. This was closed to Accumulated Surplus/(Deficit) account at year-end.

19. Service and Business Income

Particulars	2024	2023 (As Restated)
<b>Service Income</b>		
Other Service Income	₱ 1,733,569.86	₱ 1,737,625.00
<b>Business Income</b>		
Income from Hostels/Dormitories	530,100.00	285,325.00
Fines and Penalties - Business Income	0.00	140,505.57
Interest Income	298.35	173.24
<b>Shares, Grants and Donations</b>		
Income from Grants and Donations in Kind	1.00	0.00
<b>Total</b>	<b>₱ 2,263,969.21</b>	<b>₱ 2,163,628.81</b>

- 19.1 Other Service Income represents registration fees from Regional Office participants for the trainings conducted in the Central Office.
- 19.2 Income from Hostels/Dormitories and Other Like Facilities pertains to rental and lodging fees collected from the use of Multi-Purpose Hall and Dormitory, respectively.
- 19.3 Fines and Penalties – Business Income represents collected fines and penalties from suppliers that failed to fully delivery within the time period specified.

## 20. Personnel Services

Particulars	2024	2023 (As Restated)
Salaries and Wages-Regular	P 559,937,630.32	P530,957,307.88
Other Compensation	207,453,003.02	192,572,083.15
Personnel Benefit Contributions	83,216,235.68	74,224,270.24
Other Personnel Benefits	47,175,282.98	56,439,970.21
<b>Total</b>	<b>P 897,782,152.00</b>	<b>P854,193,631.48</b>

### 20.1 Salaries and Wages – Regular

Particulars	2024	2023 (As Restated)
Salaries and Wages-Regular	P 559,937,630.32	P 530,957,307.88
<b>Total</b>	<b>P 559,937,630.32</b>	<b>P 530,957,307.88</b>

### 20.2 Other Compensation

Particulars	2024	2023 (As Restated)
Personal Economic Relief Allowance (PERA)	P 21,858,941.28	P 21,827,676.66
Representation Allowance (RA)	14,189,836.01	11,973,878.23
Transportation Allowance (TA)	13,523,658.58	11,410,482.61
Clothing/Uniform Allowance	6,394,998.40	5,455,750.00
Productivity Incentive Allowance	223,000.00	0.00
Honoraria	145,296.83	145,409.70



<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Hazard Pay	10,009,107.90	10,099,301.23
Longevity Pay	35,000.00	0.00
Year End Bonus	46,754,796.10	44,317,381.70
Cash Gift	4,574,250.00	4,571,500.00
Mid Year Bonus	44,879,699.00	42,477,215.92
Other Bonuses and Allowances	44,864,418.92	40,293,487.10
<b>Total</b>	<b>₱ 207,453,003.02</b>	<b>₱192,572,083.15</b>

Hazard Pay pertains to the benefits and privileges granted to Registered Public Social Workers authorized under Section 16 of the Implementing Rules and Regulation (IRR) of Republic Act No. 9433 otherwise known as the Magna Carta for Public Social Workers.

Other Bonuses and Allowances include the payment of Performance Enhancement Incentives (PEI), Collective Negotiation Agreement (CNA) Incentives, Anniversary Bonus and Performance-Based Bonus (PBB) for 2023,

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
PEI	₱4,321,000.00	₱ 4,485,000.00
CNA Incentives	14,811,890.60	13,832,544.94
Anniversary Bonus	1,884,000.00	0.00
Performance-Based Bonus	23,847,528.32	21,975,942.16
<b>Total</b>	<b>₱44,864,418.92</b>	<b>₱ 40,293,487.10</b>

### 20.3 Employees Future Benefits

The PPA and its employees contribute to the GSIS in accordance with the RA 8291. The GSIS administers the plan, including payment of pension benefits to employees to whom the act applies.

#### 20.4 Personnel Benefit Contributions

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Retirement and Life Insurance Premiums	₱ 66,386,070.36	₱62,341,100.28
Pag-IBIG Contributions	2,107,400.00	1,095,100.00
PhilHealth Contributions	13,609,759.98	9,690,567.57
Employees Compensation Insurance Premiums	1,113,005.34	1,097,502.39
<b>Total</b>	<b>₱83,216,235.68</b>	<b>₱74,224,270.24</b>

#### 20.5 Other Personnel Benefits

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Terminal Leave Benefits	₱27,186,901.11	₱33,293,543.30
Other Personnel Benefits	19,988,381.87	23,146,426.91
<b>Total</b>	<b>₱47,175,282.98</b>	<b>₱56,439,970.21</b>

Other Personnel Benefits include the payment of loyalty award, monetization, step-increment and the grant of Service Recognition Incentive (SRI) to officials and employees.

### 21. Maintenance and Other Operating Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Traveling Expenses	₱ 22,337,216.41	₱ 22,823,219.56
Training and Scholarship Expenses	16,693,340.95	15,414,600.21
Supplies and Materials Expenses	21,557,188.74	23,246,354.69
Utility Expenses	8,276,204.94	8,227,929.05
Communication Expenses	10,515,065.21	11,514,480.53
Confidential, Intelligence and Extraordinary Expenses	2,002,700.00	2,052,423.10
Professional Services	13,764,230.96	16,315,431.07
General Services	19,710,116.34	19,911,672.16
Repairs and Maintenance	1,845,292.73	2,228,902.11
Taxes, Insurance Premiums and Other Fees	2,071,934.91	2,005,652.52
Other Maintenance and Operating Expenses	12,213,437.61	11,391,565.58
<b>Total</b>	<b>₱ 130,986,728.80</b>	<b>₱ 135,132,230.58</b>

### 21.1 Traveling Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> As Restated
Travelling Expenses - Local	₱ 22,320,440.33	₱22,764,733.92
Travelling Expenses - Foreign	16,776.08	58,485.64
<b>Total Travelling Expenses</b>	<b>₱ 22,337,216.41</b>	<b>₱ 22,823,219.56</b>

This account pertains to the transportation expenses incurred by officers and employees that include bus fares, airplane tickets, per diems and all other related expenses. Traveling Expenses are mainly attributed to the conduct of investigation of clients and supervision of probationers and parolees.

Travelling Expenses – Foreign pertains to the amount incurred for the foreign travel of OIC Florita Vitor from Region VII.

### 21.2 Training and Scholarship Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Training Expenses	₱ 16,693,340.95	₱ 15,414,600.21
<b>Total</b>	<b>₱ 16,693,340.95</b>	<b>₱ 15,414,600.21</b>

This account is used to recognize the costs incurred for the participation/ attendance and conduct of trainings, conventions and seminars/workshops. It includes training fees, honoraria of lectures, cost of supplies, meals and snacks and other related expenses.

### 21.3 Supplies and Materials Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Office Supplies Expenses	₱ 11,385,493.53	₱ 11,188,383.80
Accountable Forms Expenses	29,674.41	57,509.00
Non-Accountable Forms Expenses	5,245.00	2,790.00
Drugs and Medicines Expenses	67,675.00	324,592.00
Medical, Dental and Laboratory Supplies Expenses	364,959.80	3,035,698.22
Fuel, Oil and Lubricants Expenses	1,724,925.00	1,843,804.17
Semi-Expendable Machinery and Equipment Expense	4,298,320.66	4,717,727.61
Semi-Expendable Furniture, Fixtures and Books Expense	1,292,080.80	628,536.50



<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Other Supplies and Materials Expenses	2,388,814.54	1,447,313.39
<b>Total Supplies and Materials Expenses</b>	<b>₱ 21,557,188.74</b>	<b>₱ 23,246,354.69</b>

21.4 Utility Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Water Expenses	₱ 782,857.12	₱ 769,503.82
Electricity Expenses	7,493,347.82	7,458,425.23
<b>Total</b>	<b>₱ 8,276,204.94</b>	<b>₱ 8,227,929.05</b>

21.5 Communication Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Postage and Courier Services	₱ 2,464,393.59	₱ 2,198,830.27
Telephone Expenses	2,406,575.67	2,393,150.41
Internet Subscription Expenses	5,612,137.80	6,921,149.85
Cable, Satellite, Telegraph and Radio Expenses	31,958.15	1,350.00
<b>Total</b>	<b>₱10,515,065.21</b>	<b>₱ 11,514,480.53</b>

21.6 Confidential, Intelligence and Extraordinary Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b>
Extraordinary and Miscellaneous Expenses	₱2,002,700.00	₱2,052,423.10
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>₱ 2,002,700.00</b>	<b>₱ 2,052,423.10</b>

21.7 Professional Services

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Legal Services	₱ 20,225.00	₱ 13,410.00
Auditing Services	207,288.92	88,521.84
Consultancy Services	0.00	2,800,114.50
Other Professional Services	13,536,717.04	13,413,384.73
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>₱13,764,230.96</b>	<b>₱16,315,431.07</b>

## 21.8 General Services

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Environment/Sanitary Services	₱ 1,150.00	₱ 3,600.00
Janitorial Services	6,427,517.66	6,233,005.14
Security Services	1,507,898.81	1,112,266.67
Other General Services	11,773,549.87	12,562,800.35
<b>Total General Services</b>	<b>₱ 19,710,116.34</b>	<b>₱19,911,672.16</b>

The Other General Services include payment of allowances, travelling, and trainings related to Volunteer Probation Aide (VPA's). The salaries of Job Order/Contract of Service Personnel are also charged to this account.

## 21.9 Repairs and Maintenance

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Repairs and Maintenance-Buildings and Other Structures	₱ 287,905.08	₱ 824,359.20
Repairs and Maintenance-Machinery and Equipment	615,380.72	567,473.00
Repairs and Maintenance-Transportation Equipment	795,993.93	639,615.53
Repairs and Maintenance-Furniture and Fixtures	12,459.00	36,311.38
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	133,554.00	161,143.00
<b>Total Repairs and Maintenance</b>	<b>₱ 1,845,292.73</b>	<b>₱ 2,228,902.11</b>

## 21.10 Taxes, Insurance Premiums and Other Fees

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Taxes, Duties and Licenses	₱ 244,205.41	₱147,729.92
Fidelity Bond Premiums	881,270.09	815,028.03
Insurance Expenses	946,459.41	1,042,894.57
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>₱2,071,934.91</b>	<b>₱2,005,652.52</b>

#### 21.11 Other Maintenance and Operating Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Advertising Expenses	₱12,202.50	₱ 0.00
Printing and Publication Expenses	793,241.68	818,487.00
Representation Expenses	1,613,349.70	1,735,922.53
Transportation and Delivery Expenses	2,540,168.03	404,034.51
Rent/Lease Expenses	6,076,088.30	7,851,633.30
Subscription Expenses	722,919.13	128,883.53
Other Maintenance and Operating Expenses	455,468.27	452,604.71
<b>Total Other Maintenance and Operating Expenses</b>	<b>₱12,213,437.61</b>	<b>₱11,391,565.58</b>

Transportation and Delivery Expenses account was used to record payment for courier services for transporting ICT Equipment and inventory from PPA – Central Office to Regional Offices.

#### 22. Non-Cash Expenses

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Depreciation	₱ 44,044,032.64	₱ 48,405,232.73
Amortization	9,041,260.95	4,409,018.92
Impairment loss	22,131.81	38,004.10
<b>Non-Cash Expenses</b>	<b>₱ 53,107,425.40</b>	<b>₱ 52,852,255.75</b>

Impairment Loss is attributable to NCR Region's Property Plant and Equipment for the Calendar Year 2024.

##### 22.1 Depreciation

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Depreciation - Other Infrastructures	₱ 1,164,489.33	₱ 1,166,576.58
Depreciation - Buildings and Other Structures	3,089,283.61	3,089,283.61
Depreciation - Machinery and Equipment	37,563,295.85	42,256,857.43
Depreciation - Transportation Equipment	1,930,504.96	1,569,418.00
Depreciation - Furniture, Fixtures & Books	294,532.05	323,097.11
Depreciation - Other Property, Plant and Equipment	1,926.84	0.00
<b>Total Depreciation</b>	<b>₱ 44,044,032.64</b>	<b>₱ 48,405,232.73</b>



## 22.2 Amortization

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Amortization-Intangible Assets	₱9,041,260.95	₱4,409,018.92
<b>Total Amortization</b>	<b>₱9,041,260.95</b>	<b>₱4,409,018.92</b>

This represents the amortization of Computer Software for the period.

## 22.3 Impairment Loss

<b>Particulars</b>	<b>2024</b>	<b>2023</b>
Impairment Loss-Property, Plant and Equipment	₱22,131.81	₱38,004.10
<b>Total Impairment Loss</b>	<b>₱23,131.81</b>	<b>₱38,004.10</b>

## 23. Net Financial Assistance/Subsidy

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Subsidy from National Government	₱1,101,659,796.03	₱ 1,013,960,443.68
Assistance from Local Government Units	0.00	192,895.00
Subsidy from Central Office	43,307,060.00	11,320,542.03
<b>Total Financial Assistance/Subsidy from NGAs,LGUs,GOCCs</b>	<b>₱1,144,966,856.03</b>	<b>₱1,025,473,880.71</b>
Subsidy to Regional Office	43,307,060.00	14,573,843.45
<b>Total Financial Assistance/Subsidy to NGAs,LGUs,GOCCs</b>	<b>43,307,060.00</b>	<b>14,573,843.45</b>
<b>Net Financial Assistance/Subsidy</b>	<b>₱1,101,659,796.03</b>	<b>₱ 1,010,900,037.26</b>

### 23.1 Subsidy from National Government

<b>Particulars</b>	<b>2024</b>	<b>2023</b> (As Restated)
Subsidy from National Government		
Total NCA Received	₱1,064,833,716.00	₱ 990,712,807.00
Add: Tax Remittance Advice	75,674,910.05	65,984,978.36
NTA Received by Regions	25,963,567.00	0.00
<i>Total</i>	<b>1,166,472,193.05</b>	<b>1,056,697,785.36</b>
Less: Reversion of unused NCA	38,848,830.02	42,737,341.68
NTA Issued by Central Office	25,963,567.00	0.00
<b>Subsidy from National Government</b>	<b>₱1,101,659,796.03</b>	<b>₱1,013,960,443.68</b>

### 23.2 Subsidy from Central Office and Subsidy to Regional Offices

PPA – Central Office transferred to Regional Offices ICT Equipment valued at ₱43,266,060.00 and Motorbike amounting to ₱ 41,000.00 in 2024

## 24. Non-Operating Income, Gain or Losses

### 24.1 Non-Operating Income/Gain

Particulars	2024	2023 (As Restated)
Central Office	₱ 394,223.36	₱ 0.00
NCR	16,155.00	0.00
Region I	2,092.44	0.00
Region III	0.00	696.00
Region III	33,548.01	0.00
Region VII	329.76	0.00
Total	<b>₱ 446,348.57</b>	<b>₱ 696.00</b>

This account pertains to other income realized in 2024 arising from:

- i. Central Office where the composition were about the excess trust collections for seminars/trainings and sale of bid documents (₱382,100.58), sale of valueless records (₱9,122.53), sale of unserviceable PPE (₱3,000.00), and over-refund of PCF ( ₱0.25)
- ii. NCR Region pertains to the collected amount from the accountable person for the lost laptop and missing desktop
- iii. Region I's amount pertains to the sale of valueless records of their region
- iv. Region III's amount pertains to the sales of unserviceable PPEs (20,266.26 and 13,281.75) and
- v. Region VII's amount pertains to their sale of valueless records

## 24.2 Non-Operating Losses

<b>Particulars</b>	<b>2024</b>	<b>2023 (As Restated)</b>
CO	₱92,916.29	₱0.00
NCR	97,264.27	0.00
Region III	10,102.09	180,862.00
Region IV-B	0.00	4,921.49
Region VI	0.00	5,650.00
Region VIII	0.00	6,698.91
<b>Total</b>	<b>₱200,282.65</b>	<b>₱198,132.40</b>

This account pertains to losses realized in 2024 from:

a.) Central Office composed of : (1) AOM 2024-001-101 (2023) accountability for lost PPE of F. Borres and F. Aquino amounting to ₱72,191.29, and (2) derecognition of the various non-existing/missing ICT Equipment with carrying amount of ₱20,725.00 with reference No. RDPPE 2024-01 dated 29 February 2024.

b.) NCR composed of losses for lost and missing PPEs and loss on sale during disposal of PPEs and inventories amounting to ₱85,251.08 and ₱12,013.19 respectively

c.) Region III pertains to their loss on sale of unserviceable ICT equipment



## 25. Budget Information

### 25.1 Statement of Allotment, Obligations and Balances CY 2024

Particulars	Allotment	Obligation	Balances
<b>Current Appropriations</b>			
Programs			
PS	₱911,630,697.00	₱898,002,063.62	₱13,628,633.38
MOOE	138,853,270.00	136,473,568.62	2,379,701.38
CO	54,131,000.00	50,227,060.00	3,903,940.00
Projects			
MOOE	2,823,000.00	2,709,487.07	113,512.93
CO	4,928,000.00	4,928,000.00	0.00
<b>Total Current Appropriations</b>	<b>₱1,112,365,967.00</b>	<b>₱1,092,340,179.31</b>	<b>₱20,025,787.69</b>
<b>Continuing Appropriations</b>			
Programs			
PS			
MOOE	₱ 1,088,968.57	₱ 1,088,434.06	₱ 534.51
CO			
Projects			
MOOE	124,360.04	124,310.41	49.63
CO	0.00	0.00	0.00
<b>Total Continuing Appropriations</b>	<b>₱ 1,213,328.61</b>	<b>₱ 1,212,744.47</b>	<b>₱ 584.14</b>
<b>Grand Total</b>	<b>₱1,113,579,295.61</b>	<b>₱1,093,552,923.78</b>	<b>₱20,026,371.83</b>

### 25.2 Comparison of Budget and Actual Amounts

The Original Budget refers to the initial approved budget for the period inclusive of carried over prior years while Final Budget refers to original budget adjusted for all reserves, transfers, allocations and supplemental appropriation applicable to the budget period.

The difference between Budget and Actual Amounts represents unobligated allotments and unpaid obligations for the period.

25.3 Reconciliation of Actual Amount Per Consolidated Statement of Comparison and Budget Amounts and Net Cash Flows from Operating, Investing and Financing Activities Per Statement of Cash Flows

<b>Particulars</b>	<b>Operating</b>	<b>Investing</b>	<b>Total</b>
Actual Amount Per Statement of Comparison and Budget Amounts	₱(1,045,876,776.81)	₱ (55,155,060.00)	₱(1,101,031,836.81)
<i>Basis Differences*</i>	1,110,725,910.46	(9,066,114.43)	1,101,659,796.03
Total Cash Provided (Used in) from Operating, Investing and Financing Activities Per Statement of Cash Flows	64,849,133.65	(64,221,174.43)	627,959.22
<b>*Basis Differences:</b> Used NCA/ SING – ₱ 1,101,659,796.03 <b>₱ 1,101,659,796.03</b>			

**26. Not Yet Due and Demandable Obligations**

At the end of the closing year, the agency has aggregated a total amount of ₱12,219,731.20 as Not Yet Due and Demandable Obligations. Presented below is the detailed breakdown of the said obligations:

<b>Name of Contractor</b>	<b>Particulars</b>	<b>Amount</b>
Imax Technologies, Inc.	Endpoint Anti-virus	₱ 869,736.00
Infinivan	Secondary Internet Services	2,940,000.00
Remax International, Inc.	ICT Software Subscription	8,409,995.20
<b>Total</b>		<b>₱12,219,731.20</b>

**27. Other Disclosures**

**27.1 Related Party Transactions**

The Agency has no related party transaction as that have existing significant influence over the entity.

**27.2 Pending Lawsuit**

The Agency has no pending lawsuit with any person or institution.

**27.3 Litigations and Claims**

The Agency has no existing litigations or claims for any individual or institution. However, it has an existing receivable disallowances/charge from retired personnel.

**27.4 Assets Pledges as Securities**

The Agency has no assets pledges as Securities to any financial institution either private and government.