



Republic of the Philippines
DEPARTMENT OF FINANCE
Roxas Blvd. corner P. Ocampo St., 1004 Manila



May 09, 2025

Ms. Wilma P. Jizmundo

State Auditor IV
Audit Team Leader
This Department

Dear Auditor Jizmundo:

Submitted herewith are the Financial Statements as of **APRIL 30, 2025** for All Funds (Consolidated), Regular Agency Fund, Special Account-Foreign Fund, Business Related Fund and Trust Fund, as follows:

Pre-Closing Trial Balance
Detailed Statement of Financial Position
Detailed Statement of Financial Performance
Statement of Cash Flows
Statement of Changes in Net Assets/Equity

Thank you

Very truly yours,


Loida P. Laguyo
Chief Accountant 



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025

All funds

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	11,800.00	
Petty Cash	10101020	800,000.00	
Cash in Bank - Local Currency, Current Account	10102020	377,582.97	
Cash - Treasury/Agency Deposit, Regular	10104010	3,807,182.31	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,595,298.31	
Cash - Modified Disbursement System (MDS), Special Account	10104050	0.19	
Cash - Modified Disbursement System (MDS), Trust	10104060	402,248.12	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	25,008,265.23	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	1,361,951.23	
Due from Officers and Employees	10399020	2,101,479.80	
Other Receivables	10399990	304,978.79	
Office Supplies Inventory	10404010	3,240,065.49	
Accountable Forms, Plates and Stickers Inventory	10404020	127,703.95	
Drugs and Medicines Inventory	10404060	608,528.73	
Medical, Dental and Laboratory Supplies Inventory	10404070	265,774.73	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	5,919,013.65	
Semi-Expendable Information and Communications Technology Equipment	10405030	620,290.00	
Semi-Expendable Other Equipment	10405990	8,900.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,650,485.75
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		881,146,135.78
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,734,650.16
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,215,161.80
Information and Communication Technology Equipment	10605030	187,005,269.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		134,138,386.65
Communication Equipment	10605070	962,127.78	
Accumulated Depreciation - Communication Equipment	10605071		304,231.73
Military, Police and Security Equipment	10605100	29,930,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,674,639.89
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		319,377.47
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		636,728.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		1,006,069.04
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,782,230.81
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		47,138,360.03
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,509,423.64
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	249,905,566.66	
Accumulated Amortization - Computer Software	10801021		232,769,583.49
Advances to Special Disbursing Officer	19901030	8,655,465.81	
Advances to Officers and Employees	19901040	6,119,302.81	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025

Account Title	Account Code	Debit	Credit
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	4,193,146.63	
Prepaid Subscription	19902100	29,001,352.91	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		38,742,645.25
Due to Officers and Employees	20101020		922,231.29
Due to BIR	20201010		6,356,247.98
Due to GSIS	20201020		4,966,659.18
Due to Pag-IBIG	20201030		519,899.34
Due to PhilHealth	20201040		908,380.29
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		323,157.62
Trust Liabilities	20401010		139,725.64
Guaranty/Security Deposits Payable	20401040		9,778,167.18
Trust Liabilities - Disallowances/Charges	20401080		1,068,118.81
Other Deferred Credits	20501990		660.00
Other Payables	29999990		2,713,279.19
Accumulated Surplus/(Deficit)	30101010		1,036,998,800.82
Processing Fees	40201130		1,176,555.00
Other Service Income	40201990		19,600.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		388,867,202.02
Miscellaneous Income	40699990		12,067.32
Salaries and Wages - Regular	50101010	107,293,420.60	
Salaries and Wages - Casual/Contractual	50101020	6,315,969.16	
Personal Economic Relief Allowance (PERA)	50102010	3,197,556.28	
Representation Allowance (RA)	50102020	3,112,750.00	
Transportation Allowance (TA)	50102030	1,886,500.00	
Clothing/Uniform Allowance	50102040	2,653,000.00	
Subsistence Allowance	50102050	5,300.00	
Laundry Allowance	50102060	722.71	
Honoraria	50102100	152,000.00	
Hazard Pay	50102110	67,449.50	
Overtime and Night Pay	50102130	241,089.35	
Retirement and Life Insurance Premiums	50103010	10,108,354.48	
Pag-IBIG Contributions	50103020	244,000.00	
PhilHealth Contributions	50103030	1,776,244.73	
Employees Compensation Insurance Premiums	50103040	121,100.00	
Terminal Leave Benefits	50104030	54,269.80	
Other Personnel Benefits	50104990	2,656,842.22	
Traveling Expenses - Local	50201010	615,742.47	
Traveling Expenses - Foreign	50201020	13,968,178.39	
Training Expenses	50202010	5,907,706.16	
Office Supplies Expenses	50203010	2,455,896.38	
Accountable Forms Expenses	50203020	32,549.49	
Drugs and Medicines Expenses	50203070	43,404.43	
Medical, Dental and Laboratory Supplies Expenses	50203080	63,919.67	
Fuel, Oil and Lubricants Expenses	50203090	1,016,232.43	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,708,408.00	
Other Supplies and Materials Expenses	50203990	670,233.16	
Water Expenses	50204010	943,736.24	
Electricity Expenses	50204020	8,147,092.53	
Postage and Courier Services	50205010	47,141.50	
Telephone Expenses	50205020	888,610.86	
Internet Subscription Expenses	50205030	660,909.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	8,040.00	
Extraordinary and Miscellaneous Expenses	50210030	1,969,400.00	
Consultancy Services	50211030	1,487,688.45	
Other Professional Services	50211990	30,073,344.75	
Janitorial Services	50212020	561,413.66	
Security Services	50212030	2,084,672.83	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025

Account Title	Account Code	Debit	Credit
Other General Services	50212990	935,087.59	
Repairs and Maintenance - Buildings and Other Structures	50213040	239,581.10	
Repairs and Maintenance - Transportation Equipment	50213060	691,514.90	
Taxes, Duties and Licenses	50215010	99,140.00	
Fidelity Bond Premiums	50215020	230,355.00	
Insurance Expenses	50215030	1,338,660.96	
Advertising, Promotional and Marketing Expense	50299010	228,960.00	
Representation Expenses	50299030	819,520.04	
Rent/Lease Expenses	50299050	1,715,768.00	
Subscription Expenses	50299070	10,960,891.73	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	5,071,237.57	
Depreciation - Land Improvements	50501020	43,368.20	
Depreciation - Buildings and Other Structures	50501040	33,458,006.04	
Depreciation - Machinery and Equipment	50501050	5,489,327.57	
Depreciation - Transportation Equipment	50501060	2,893,985.36	
Depreciation - Furniture, Fixtures and Books	50501070	278,367.76	
Amortization - Intangible Assets	50502010	1,737,572.15	
TOTAL		2,864,172,942.18	2,864,172,942.18

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL
TREASURY OTHER THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF
RECONSTRUCTION AND DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE
INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS
FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF
NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL
COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL
BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF
NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF
NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL
BENEFITS
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING
FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND
REVOLVING FUND - - P.D. 1914

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	11,800.00	
Petty Cash	10101020	800,000.00	
Cash in Bank - Local Currency, Current Account	10102020	377,582.97	
Cash - Treasury/Agency Deposit, Regular	10104010	3,807,182.31	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,595,298.31	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	15,008,265.23	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
Due from Officers and Employees	10399020	2,075,111.14	
Other Receivables	10399990	304,378.79	
Office Supplies Inventory	10404010	3,239,273.49	
Accountable Forms, Plates and Stickers Inventory	10404020	127,703.95	
Drugs and Medicines Inventory	10404060	608,528.73	
Medical, Dental and Laboratory Supplies Inventory	10404070	265,774.73	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	5,919,013.65	
Semi-Expendable Information and Communications Technology Equipment	10405030	593,720.00	
Semi-Expendable Other Equipment	10405990	8,900.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,650,485.75
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		881,146,135.78
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,734,650.16
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,215,161.80
Information and Communication Technology Equipment	10605030	174,654,019.31	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		123,300,503.84
Communication Equipment	10605070	897,690.00	
Accumulated Depreciation - Communication Equipment	10605071		247,097.17
Military, Police and Security Equipment	10605100	29,930,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,674,639.89
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		319,377.47
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		636,728.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		422,953.44
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,782,230.81
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		47,138,360.03
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,377,807.96
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	89,661,360.14	
Accumulated Amortization - Computer Software	10801021		72,525,376.97
Advances to Special Disbursing Officer	19901030	8,655,465.81	
Advances to Officers and Employees	19901040	4,409,256.25	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	4,193,146.63	
Prepaid Subscription	19902100	28,976,152.91	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		38,489,762.64
Due to Officers and Employees	20101020		494,229.01

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to BIR	20201010		4,802,755.58
Due to GSIS	20201020		4,950,478.61
Due to Pag-IBIG	20201030		519,499.34
Due to PhilHealth	20201040		899,591.34
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		323,157.62
Trust Liabilities	20401010		139,725.64
Guaranty/Security Deposits Payable	20401040		9,516,791.88
Trust Liabilities - Disallowances/Charges	20401080		1,068,118.81
Other Deferred Credits	20501990		660.00
Other Payables	29999990		2,576,772.11
Accumulated Surplus/(Deficit)	30101010		1,033,362,375.75
Processing Fees	40201130		1,176,555.00
Other Service Income	40201990		19,600.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		379,005,172.02
Miscellaneous Income	40699990		12,067.32
Salaries and Wages - Regular	50101010	107,293,420.60	
Salaries and Wages - Casual/Contractual	50101020	5,820,293.10	
Personal Economic Relief Allowance (PERA)	50102010	3,197,556.28	
Representation Allowance (RA)	50102020	3,112,750.00	
Transportation Allowance (TA)	50102030	1,886,500.00	
Clothing/Uniform Allowance	50102040	2,653,000.00	
Subsistence Allowance	50102050	5,300.00	
Laundry Allowance	50102060	722.71	
Honoraria	50102100	152,000.00	
Hazard Pay	50102110	67,449.50	
Overtime and Night Pay	50102130	241,089.35	
Retirement and Life Insurance Premiums	50103010	10,108,354.48	
Pag-IBIG Contributions	50103020	243,200.00	
PhilHealth Contributions	50103030	1,776,244.73	
Employees Compensation Insurance Premiums	50103040	121,100.00	
Terminal Leave Benefits	50104030	54,269.80	
Other Personnel Benefits	50104990	2,656,842.22	
Traveling Expenses - Local	50201010	602,512.59	
Traveling Expenses - Foreign	50201020	13,968,178.39	
Training Expenses	50202010	5,907,706.16	
Office Supplies Expenses	50203010	2,447,803.38	
Accountable Forms Expenses	50203020	32,549.49	
Drugs and Medicines Expenses	50203070	43,404.43	
Medical, Dental and Laboratory Supplies Expenses	50203080	63,919.67	
Fuel, Oil and Lubricants Expenses	50203090	1,016,232.43	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,172,847.00	
Other Supplies and Materials Expenses	50203990	670,233.16	
Water Expenses	50204010	943,736.24	
Electricity Expenses	50204020	8,147,092.53	
Postage and Courier Services	50205010	47,141.50	
Telephone Expenses	50205020	888,610.86	
Internet Subscription Expenses	50205030	660,909.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	8,040.00	
Extraordinary and Miscellaneous Expenses	50210030	1,969,400.00	
Consultancy Services	50211030	1,487,688.45	
Other Professional Services	50211990	30,073,344.75	
Janitorial Services	50212020	561,413.66	
Security Services	50212030	2,084,672.83	
Other General Services	50212990	935,087.59	
Repairs and Maintenance - Buildings and Other Structures	50213040	239,581.10	
Repairs and Maintenance - Transportation Equipment	50213060	691,514.90	
Taxes, Duties and Licenses	50215010	99,140.00	
Fidelity Bond Premiums	50215020	230,355.00	
Insurance Expenses	50215030	1,338,660.96	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004


Central Office

Pre-Closing Trial Balance

As of April 30, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Advertising, Promotional and Marketing Expense	50299010	228,960.00	
Representation Expenses	50299030	819,520.04	
Rent/Lease Expenses	50299050	1,715,768.00	
Subscription Expenses	50299070	10,948,291.73	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	5,071,237.57	
Depreciation - Land Improvements	50501020	43,368.20	
Depreciation - Buildings and Other Structures	50501040	33,458,006.04	
Depreciation - Machinery and Equipment	50501050	5,350,337.09	
Depreciation - Transportation Equipment	50501060	2,893,985.36	
Depreciation - Furniture, Fixtures and Books	50501070	273,708.80	
Amortization - Intangible Assets	50502010	1,737,572.15	
TOTAL		2,676,068,340.96	2,676,068,340.96

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Special Account	10104050	0.19	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Office Supplies Inventory	10404010	792.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	26,570.00	
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Information and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,837,882.81
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		57,134.56
Technical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		583,115.60
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		131,615.68
Computer Software	10801020	160,244,206.52	
Accumulated Amortization - Computer Software	10801021		160,244,206.52
Advances to Officers and Employees	19901040	1,710,046.56	
Prepaid Subscription	19902100	25,200.00	
Accounts Payable	20101010		252,882.61
Due to Officers and Employees	20101020		385,932.85
Due to BIR	20201010		1,528,384.19
Guaranty/Security Deposits Payable	20401040		261,375.30
Accumulated Surplus/(Deficit)	30101010	6,452,197.71	
Subsidy from National Government	40301010		9,036,257.00
Office Supplies Expenses	50203010	8,093.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	535,561.00	
Subscription Expenses	50299070	12,600.00	
Depreciation - Machinery and Equipment	50501050	138,990.48	
Depreciation - Furniture, Fixtures and Books	50501070	4,658.96	
TOTAL		183,413,348.91	183,413,348.91

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004


Central Office

Pre-Closing Trial Balance

As of April 30, 2025
Business Related Funds

Account Title	Account Code	Debit	Credit
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	54,827.30	
Due from Officers and Employees	10399020	26,268.66	
Accumulated Surplus/(Deficit)	30101010		230,795.96
TOTAL		230,795.96	230,795.96

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004


Central Office

Pre-Closing Trial Balance

As of April 30, 2025
Trust Receipts

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Trust	10104060	402,248.12	
Due from National Government Agencies	10303010	10,000,000.00	
Due from Officers and Employees	10399020	100.00	
Other Receivables	10399990	600.00	
Due to Officers and Employees	20101020		42,069.43
Due to BIR	20201010		25,108.21
Due to GSIS	20201020		16,180.57
Due to Pag-IBIG	20201030		400.00
Due to PhilHealth	20201040		8,788.95
Other Payables	29999990		136,507.08
Accumulated Surplus/(Deficit)	30101010		9,857,826.82
Subsidy from National Government	40301010		825,773.00
Salaries and Wages - Casual/Contractual	50101020	495,676.06	
Pag-IBIG Contributions	50103020	800.00	
Traveling Expenses - Local	50201010	13,229.88	
TOTAL		10,912,654.06	10,912,654.06

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

all funds

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	11,800.00	
Petty Cash	<u>800,000.00</u>	811,800.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		377,582.97
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	3,807,182.31	
Cash - Modified Disbursement System (MDS), Regular	2,595,298.31	
Cash - Modified Disbursement System (MDS), Special Account	0.19	
Cash - Modified Disbursement System (MDS), Trust	<u>402,248.12</u>	<u>6,804,728.93</u>
		7,994,111.90

Investments

Financial Assets - Others

Investments in Stocks	3,500.00	
Other Investments	<u>279,244.40</u>	282,744.40

Receivables

Loans and Receivable Accounts

Accounts Receivable		639.75
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Inter-Agency Receivables

Due from National Government Agencies	25,008,265.23	
Due from Government-Owned and/or Controlled Corporations	186,227.87	
Due from Local Government Units	<u>149,700.00</u>	25,344,193.10

Other Receivables

Receivables- Disallowances/Charges	1,361,951.23	
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Due from Officers and Employees	2,101,479.80		
Other Receivables	<u>304,978.79</u>	<u>3,768,409.82</u>	29,113,242.67
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,240,065.49		
Accountable Forms, Plates and Stickers Inventory	127,703.95		
Drugs and Medicines Inventory	608,528.73		
Medical, Dental and Laboratory Supplies Inventory	265,774.73		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>5,919,013.65</u>	10,175,321.55	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	620,290.00		
Semi-Expendable Other Equipment	<u>8,900.00</u>	629,190.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	10,851,991.15
Other Assets			
Advances			
Advances to Special Disbursing Officer	8,655,465.81		
Advances to Officers and Employees	<u>6,119,302.81</u>	14,774,768.62	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	4,193,146.63		
Prepaid Subscription	29,001,352.91		
Other Prepayments	<u>3,484,098.57</u>	<u>44,139,038.83</u>	<u>58,913,807.45</u>
Total Current Assets			107,155,897.57

Non - Current Assets

Property, Plant and Equipment

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Land			
Land			333,978,032.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,650,485.75</u>		615,335.75
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>881,146,135.78</u>	605,691,725.25	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,734,650.16</u>	<u>19,812,441.67</u>	625,504,166.92
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,215,161.80</u>	347,519.94	
Information and Communication Technology Equipment	187,005,269.67		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>134,138,386.65</u>	52,866,883.02	
Communication Equipment	962,127.78		
Less : Accumulated Depreciation - Communication Equipment	<u>304,231.73</u>	657,896.05	
Military, Police and Security Equipment	29,930,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,674,639.89</u>	21,255,881.03	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>319,377.47</u>	163,622.53	
Sports Equipment	1,132,800.00		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Less : Accumulated Depreciation - Sports Equipment	636,728.00	496,072.00	
Technical and Scientific Equipment	2,244,042.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	1,006,069.04	1,237,973.24	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	31,782,230.81	1,844,670.02	78,870,517.83
Transportation Equipment			
Motor Vehicles	91,628,924.99		
Less : Accumulated Depreciation - Motor Vehicles	47,138,360.03		44,490,564.96
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,509,423.64		3,663,725.06
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	38,364.93	84,664.99	1,087,210,937.28
Intangible Assets			
Intangible Assets			
Computer Software	249,905,566.66		
Less : Accumulated Amortization - Computer Software	232,769,583.49		17,135,983.17
Total Non - Current Assets			<u>1,104,346,920.45</u>
TOTAL ASSETS			<u><u>1,211,502,818.02</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		38,742,645.25	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Due to Officers and Employees	922,231.29	39,664,876.54
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	6,356,247.98	
Due to GSIS	4,966,659.18	
Due to Pag-IBIG	519,899.34	
Due to PhilHealth	908,380.29	
Due to NGAs	501,096.93	
Due to GOCCs	323,157.62	13,575,441.34
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	139,725.64	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	1,068,118.81	10,986,011.63
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		2,713,279.19
Total Current Liabilities		66,940,268.70
TOTAL LIABILITIES		66,940,268.70
TOTAL ASSETS LESS TOTAL LIABILITIES		1,144,562,549.32
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,144,562,549.32
TOTAL NET ASSETS/EQUITY		1,144,562,549.32

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
DEPOSITED WITH THE NATIONAL TREASURY OTHER
THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
INTERNATIONAL BANK OF RECONSTRUCTION AND
DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS -
CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR
PAYMENT OF PERSONNEL BENEFITS
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION
AND GRATUITY
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -
P.D. 1914

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	11,800.00		
Petty Cash	<u>800,000.00</u>	811,800.00	

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		377,582.97	
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	3,807,182.31		
Cash - Modified Disbursement System (MDS), Regular	<u>2,595,298.31</u>	<u>6,402,480.62</u>	7,591,863.59

Investments

Financial Assets - Others

Investments in Stocks	3,500.00		
Other Investments	<u>279,244.40</u>		282,744.40

Receivables

Loans and Receivable Accounts

Accounts Receivable		639.75	
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Inter-Agency Receivables

Due from National Government Agencies		15,008,265.23	
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Other Receivables

Receivables- Disallowances/Charges	1,307,123.93		
Due from Officers and Employees	2,075,111.14		
Other Receivables	<u>304,378.79</u>	<u>3,686,613.86</u>	18,695,518.84

Inventories

Inventory Held for Consumption

Office Supplies Inventory	3,239,273.49		
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Regular Agency Fund

Accountable Forms, Plates and Stickers Inventory	127,703.95		
Drugs and Medicines Inventory	608,528.73		
Medical, Dental and Laboratory Supplies Inventory	265,774.73		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>5,919,013.65</u>	10,174,529.55	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	593,720.00		
Semi-Expendable Other Equipment	<u>8,900.00</u>	602,620.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	10,824,629.15
Other Assets			
Advances			
Advances to Special Disbursing Officer	8,655,465.81		
Advances to Officers and Employees	<u>4,409,256.25</u>	13,064,722.06	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	4,193,146.63		
Prepaid Subscription	28,976,152.91		
Other Prepayments	<u>3,484,098.57</u>	<u>44,113,838.83</u>	<u>57,178,560.89</u>
Total Current Assets			94,573,316.87
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Regular Agency Fund

Less : Accumulated Depreciation - Other Land Improvements	<u>1,650,485.75</u>		615,335.75
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>881,146,135.78</u>	605,691,725.25	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,734,650.16</u>	<u>19,812,441.67</u>	625,504,166.92
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,215,161.80</u>	347,519.94	
Information and Communication Technology Equipment	174,654,019.31		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>123,300,503.84</u>	51,353,515.47	
Communication Equipment	897,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>247,097.17</u>	650,592.83	
Military, Police and Security Equipment	29,930,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,674,639.89</u>	21,255,881.03	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>319,377.47</u>	163,622.53	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>636,728.00</u>	496,072.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>422,953.44</u>	414,189.20	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,782,230.81</u>	<u>1,844,670.02</u>	76,526,063.02
Transportation Equipment			
Motor Vehicles	91,628,924.99		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Regular Agency Fund

Less : Accumulated Depreciation - Motor Vehicles	47,138,360.03	44,490,564.96	
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,377,807.96	3,648,214.74	
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	38,364.93	84,664.99	1,084,847,043.10
Intangible Assets			
Intangible Assets			
Computer Software	89,661,360.14		
Less : Accumulated Amortization - Computer Software	72,525,376.97		17,135,983.17
Total Non - Current Assets			<u>1,101,983,026.27</u>
TOTAL ASSETS			<u><u>1,196,556,343.14</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		38,489,762.64	
Due to Officers and Employees		494,229.01	38,983,991.65
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		4,802,755.58	
Due to GSIS		4,950,478.61	
Due to Pag-IBIG		519,499.34	
Due to PhilHealth		899,591.34	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Regular Agency Fund

Due to NGAs	501,096.93	
Due to GOCCs	<u>323,157.62</u>	11,996,579.42
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	139,725.64	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	10,724,636.33
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>2,576,772.11</u>
Total Current Liabilities		<u>64,282,639.51</u>
TOTAL LIABILITIES		64,282,639.51
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,132,273,703.63</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,132,273,703.63</u>
TOTAL NET ASSETS/EQUITY		<u>1,132,273,703.63</u>

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

ASSETS

Current Assets

Cash and Cash Equivalents		
Treasury/Agency Cash Accounts		
Cash - Modified Disbursement System (MDS), Special Account		0.19
Receivables		
Inter-Agency Receivables		
Due from Government-Owned and/or Controlled Corporations		186,227.87
Inventories		
Inventory Held for Consumption		
Office Supplies Inventory	792.00	
Semi-Expendable Machinery and Equipment		
Semi-Expendable Information and Communications Technology Equipment	<u>26,570.00</u>	27,362.00
Other Assets		
Advances		
Advances to Officers and Employees	1,710,046.56	
Prepayments		
Prepaid Subscription	<u>25,200.00</u>	<u>1,735,246.56</u>
Total Current Assets		1,948,836.62

Non - Current Assets

Property, Plant and Equipment		
Infrastructure Assets		
Power Supply Systems	98,490.84	
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>	3,929.05
Machinery and Equipment		
Information and Communication Technology Equipment	12,351,250.36	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>10,837,882.81</u>	1,513,367.55	
Communication Equipment	64,437.78		
Less : Accumulated Depreciation - Communication Equipment	<u>57,134.56</u>	7,303.22	
Technical and Scientific Equipment	1,406,899.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>583,115.60</u>	<u>823,784.04</u>	2,344,454.81
Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>131,615.68</u>	<u>15,510.32</u>	<u>2,363,894.18</u>
Total Non - Current Assets			<u>2,363,894.18</u>
TOTAL ASSETS			<u><u>4,312,730.80</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		252,882.61	
Due to Officers and Employees		<u>385,932.85</u>	638,815.46
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR			1,528,384.19
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			<u>261,375.30</u>
Total Current Liabilities			<u>2,428,574.95</u>
TOTAL LIABILITIES			2,428,574.95
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>1,884,155.85</u></u>
EQUITY			

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,884,155.85

TOTAL NET ASSETS/EQUITY

1,884,155.85

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Internally Generated Funds

TOTAL ASSETS	0.00
TOTAL LIABILITIES	0.00
TOTAL ASSETS LESS TOTAL LIABILITIES	0.00
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	0.00
TOTAL NET ASSETS/EQUITY	0.00

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Business Related Funds

ASSETS			
Current Assets			
Receivables			
Inter-Agency Receivables			
Due from Local Government Units		149,700.00	
Other Receivables			
Receivables- Disallowances/Charges	54,827.30		
Due from Officers and Employees	26,268.66	81,095.96	230,795.96
Total Current Assets			230,795.96
TOTAL ASSETS			230,795.96
TOTAL LIABILITIES			0.00
TOTAL ASSETS LESS TOTAL LIABILITIES			230,795.96
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			230,795.96
TOTAL NET ASSETS/EQUITY			230,795.96

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of April 30, 2025

Trust Receipts

ASSETS

Current Assets

Cash and Cash Equivalents			
Treasury/Agency Cash Accounts			
Cash - Modified Disbursement System (MDS), Trust			402,248.12
Receivables			
Inter-Agency Receivables			
Due from National Government Agencies		10,000,000.00	
Other Receivables			
Due from Officers and Employees	100.00		
Other Receivables	600.00	700.00	10,000,700.00
Total Current Assets			<u>10,402,948.12</u>
TOTAL ASSETS			<u><u>10,402,948.12</u></u>

LIABILITIES

Current Liabilities

Financial Liabilities			
Payables			
Due to Officers and Employees			42,069.43
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR	25,108.21		
Due to GSIS	16,180.57		
Due to Pag-IBIG	400.00		
Due to PhilHealth	8,788.95		50,477.73
Other Payables			
Other Payables			
Other Payables			<u>136,507.08</u>

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of April 30, 2025

Trust Receipts

Total Current Liabilities	<u>229,054.24</u>
TOTAL LIABILITIES	229,054.24
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>10,173,893.88</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>10,173,893.88</u>
TOTAL NET ASSETS/EQUITY	<u>10,173,893.88</u>

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of April 30, 2025

Revenue			
Service and Business Income			
Service Income			
Processing Fees	1,176,555.00		
Other Service Income	<u>19,600.00</u>	1,196,155.00	
Business Income			
Interest Income	<u>57.36</u>	<u>57.36</u>	1,196,212.36
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>12,067.32</u>		<u>12,067.32</u>
Total Revenue			<u>1,208,279.68</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	107,293,420.60		
Salaries and Wages - Casual/Contractual	<u>6,315,969.16</u>	113,609,389.76	
Other Compensation			
Personal Economic Relief Allowance (PERA)	3,197,556.28		
Representation Allowance (RA)	3,112,750.00		
Transportation Allowance (TA)	1,886,500.00		
Clothing/Uniform Allowance	2,653,000.00		
Subsistence Allowance	5,300.00		
Laundry Allowance	722.71		
Honoraria	152,000.00		
Hazard Pay	67,449.50		
Overtime and Night Pay	<u>241,089.35</u>	11,316,367.84	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	10,108,354.48		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of April 30, 2025

Pag-IBIG Contributions	244,000.00		
PhilHealth Contributions	1,776,244.73		
Employees Compensation Insurance Premiums	<u>121,100.00</u>	12,249,699.21	
Other Personnel Benefits			
Terminal Leave Benefits	54,269.80		
Other Personnel Benefits	<u>2,656,842.22</u>	<u>2,711,112.02</u>	139,886,568.83
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	615,742.47		
Traveling Expenses - Foreign	<u>13,968,178.39</u>	14,583,920.86	
Training and Scholarship Expenses			
Training Expenses	<u>5,907,706.16</u>	5,907,706.16	
Supplies and Materials Expenses			
Office Supplies Expenses	2,455,896.38		
Accountable Forms Expenses	32,549.49		
Drugs and Medicines Expenses	43,404.43		
Medical, Dental and Laboratory Supplies Expenses	63,919.67		
Fuel, Oil and Lubricants Expenses	1,016,232.43		
Semi-Expendable Machinery and Equipment Expenses	4,708,408.00		
Other Supplies and Materials Expenses	<u>670,233.16</u>	8,990,643.56	
Utility Expenses			
Water Expenses	943,736.24		
Electricity Expenses	<u>8,147,092.53</u>	9,090,828.77	
Communication Expenses			
Postage and Courier Services	47,141.50		
Telephone Expenses	888,610.86		
Internet Subscription Expenses	660,909.00		
Cable, Satellite, Telegraph and Radio Expenses	<u>8,040.00</u>	1,604,701.36	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of April 30, 2025

Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,969,400.00</u>	1,969,400.00	
Professional Services			
Consultancy Services	1,487,688.45		
Other Professional Services	<u>30,073,344.75</u>	31,561,033.20	
General Services			
Janitorial Services	561,413.66		
Security Services	2,084,672.83		
Other General Services	<u>935,087.59</u>	3,581,174.08	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	239,581.10		
Repairs and Maintenance - Transportation Equipment	<u>691,514.90</u>	931,096.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	99,140.00		
Fidelity Bond Premiums	230,355.00		
Insurance Expenses	<u>1,338,660.96</u>	1,668,155.96	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	228,960.00		
Representation Expenses	819,520.04		
Rent/Lease Expenses	1,715,768.00		
Subscription Expenses	10,960,891.73		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>5,071,237.57</u>	<u>18,835,877.34</u>	98,724,537.29
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	43,368.20		
Depreciation - Buildings and Other Structures	33,458,006.04		
Depreciation - Machinery and Equipment	5,489,327.57		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of April 30, 2025

Depreciation - Transportation Equipment	2,893,985.36		
Depreciation - Furniture, Fixtures and Books	<u>278,367.76</u>	42,163,054.93	
Amortization			
Amortization - Intangible Assets	<u>1,737,572.15</u>	<u>1,737,572.15</u>	<u>43,900,627.08</u>
Total Operating Expenses			<u>282,511,733.20</u>
Surplus/(Deficit) from Current Operations			<u>(281,303,453.52)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	388,867,202.02		388,867,202.02
Surplus/(Deficit) for the period			<u><u>107,563,748.50</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
 GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
 GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
 GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
 GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS
 GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
For the period ending April 30, 2025
Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	1,176,555.00		
Other Service Income	<u>19,600.00</u>	1,196,155.00	
Business Income			
Interest Income	<u>57.36</u>	<u>57.36</u>	1,196,212.36
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>12,067.32</u>		<u>12,067.32</u>
Total Revenue			<u>1,208,279.68</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	107,293,420.60		
Salaries and Wages - Casual/Contractual	<u>5,820,293.10</u>	113,113,713.70	
Other Compensation			
Personal Economic Relief Allowance (PERA)	3,197,556.28		
Representation Allowance (RA)	3,112,750.00		
Transportation Allowance (TA)	1,886,500.00		
Clothing/Uniform Allowance	2,653,000.00		
Subsistence Allowance	5,300.00		
Laundry Allowance	722.71		
Honoraria	152,000.00		
Hazard Pay	67,449.50		
Overtime and Night Pay	<u>241,089.35</u>	11,316,367.84	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	10,108,354.48		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending April 30, 2025

Regular Agency Fund

Pag-IBIG Contributions	243,200.00		
PhilHealth Contributions	1,776,244.73		
Employees Compensation Insurance Premiums	<u>121,100.00</u>	12,248,899.21	
Other Personnel Benefits			
Terminal Leave Benefits	54,269.80		
Other Personnel Benefits	<u>2,656,842.22</u>	<u>2,711,112.02</u>	139,390,092.77
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	602,512.59		
Traveling Expenses - Foreign	<u>13,968,178.39</u>	14,570,690.98	
Training and Scholarship Expenses			
Training Expenses	<u>5,907,706.16</u>	5,907,706.16	
Supplies and Materials Expenses			
Office Supplies Expenses	2,447,803.38		
Accountable Forms Expenses	32,549.49		
Drugs and Medicines Expenses	43,404.43		
Medical, Dental and Laboratory Supplies Expenses	63,919.67		
Fuel, Oil and Lubricants Expenses	1,016,232.43		
Semi-Expendable Machinery and Equipment Expenses	4,172,847.00		
Other Supplies and Materials Expenses	<u>670,233.16</u>	8,446,989.56	
Utility Expenses			
Water Expenses	943,736.24		
Electricity Expenses	<u>8,147,092.53</u>	9,090,828.77	
Communication Expenses			
Postage and Courier Services	47,141.50		
Telephone Expenses	888,610.86		
Internet Subscription Expenses	660,909.00		
Cable, Satellite, Telegraph and Radio Expenses	<u>8,040.00</u>	1,604,701.36	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending April 30, 2025

Regular Agency Fund

Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,969,400.00</u>	1,969,400.00	
Professional Services			
Consultancy Services	1,487,688.45		
Other Professional Services	<u>30,073,344.75</u>	31,561,033.20	
General Services			
Janitorial Services	561,413.66		
Security Services	2,084,672.83		
Other General Services	<u>935,087.59</u>	3,581,174.08	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	239,581.10		
Repairs and Maintenance - Transportation Equipment	<u>691,514.90</u>	931,096.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	99,140.00		
Fidelity Bond Premiums	230,355.00		
Insurance Expenses	<u>1,338,660.96</u>	1,668,155.96	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	228,960.00		
Representation Expenses	819,520.04		
Rent/Lease Expenses	1,715,768.00		
Subscription Expenses	10,948,291.73		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>5,071,237.57</u>	<u>18,823,277.34</u>	98,155,053.41
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	43,368.20		
Depreciation - Buildings and Other Structures	33,458,006.04		
Depreciation - Machinery and Equipment	5,350,337.09		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending April 30, 2025

Regular Agency Fund

Depreciation - Transportation Equipment	2,893,985.36		
Depreciation - Furniture, Fixtures and Books	<u>273,708.80</u>	42,019,405.49	
Amortization			
Amortization - Intangible Assets	<u>1,737,572.15</u>	<u>1,737,572.15</u>	<u>43,756,977.64</u>
Total Operating Expenses			<u>281,302,123.82</u>
Surplus/(Deficit) from Current Operations			<u>(280,093,844.14)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	379,005,172.02		379,005,172.02
Surplus(Deficit) for the period			<u><u>98,911,327.88</u></u>

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses

Maintenance and Other Operating Expenses

Supplies and Materials Expenses

Office Supplies Expenses 8,093.00

Semi-Expendable Machinery and Equipment Expenses 535,561.00 543,654.00

Other Maintenance and Operating Expenses

Subscription Expenses 12,600.00 12,600.00 556,254.00

Non-Cash Expenses

Depreciation

Depreciation - Machinery and Equipment 138,990.48

Depreciation - Furniture, Fixtures and Books 4,658.96 143,649.44

Total Operating Expenses

699,903.44

Surplus/(Deficit) from Current Operations

(699,903.44)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government 9,036,257.00 9,036,257.00

Surplus/(Deficit) for the period

8,336,353.56

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
For the period ending April 30, 2025
Trust Receipts

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Casual/Contractual	<u>495,676.06</u>	495,676.06
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Personnel Benefit Contributions

Pag-IBIG Contributions	<u>800.00</u>	<u>800.00</u>	496,476.06
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Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local	<u>13,229.88</u>	<u>13,229.88</u>
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Total Operating Expenses		<u>509,705.94</u>
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Surplus/(Deficit) from Current Operations		<u>(509,705.94)</u>
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Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	825,773.00	825,773.00
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Surplus(Deficit) for the period		<u><u>316,067.06</u></u>
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period Ended April 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	97,733,075.00
Receipt of Notice of Cash Allocation (NCA)	97,733,075.00
Collection of Income/Revenues	202,650.00
Collection of Service Income	202,650.00
Other Receipts	6,675,007.41
Adjustment for cash accounts	2,400.00
Collection of Overpayment of Personal Services - Billed	12,528.72
Collection of Personal Accounts	36,632.02
Receipt for Payment of Lost Property	3,995.57
Refund of Cash Advance	478,930.45
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	6,140,520.65
Total Cash Inflows	<u>104,610,732.41</u>

Cash Outflows

Payment of Expenses	(205,940.04)
Payment for Communication Expenses	(23,982.32)
Payment for Training and Scholarship Expenses	(3,423.14)
Payment for Utility Expenses	(178,534.58)
Purchase of Inventories	(2,700.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,700.00)
Other Disbursements	(101,172,636.77)
Grant of Cash Advance for Travel and SDO	(9,768,066.09)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(1,061,600.00)
Payment for Prepayments	(1,109,025.00)
Payment for Repairs and Maintenance of Transportation Equipment	(41,012.71)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(36,199.00)
Payment for Utilities Expenses	(2,876,870.01)
Payment of Allowances, Bonus and Other Compensation/Benefits	(152,000.00)
Payment of Communication Expenses	(768,159.19)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(8,562,975.58)
Payment of Other Personnel Benefits	(27,500.00)
Payment of Payables thru ADA	(16,033,000.08)

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period Ended April 30, 2025

Payment of Professional and Other Professional Services	(18,465,966.61)
Payment of Salaries, Allowances, Bonus and Other Compensation	(21,046,487.88)
Payment of Taxes, Insurance Premiums and Other fees	(273,693.75)
Payment of Training and Scholarship Expenses	(1,224,462.32)
Payment/Reimbursement for Repairs and Maintenance	(238,671.39)
Payment/Reimbursement of Travelling Expenses	(1,624,633.96)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(379,403.39)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(11,218,348.69)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(6,140,520.65)
Replenishment of Petty Cash	(124,040.47)
Total Cash Outflows	<u>(101,381,276.81)</u>
Cash Provided by (Used in) Operating Activities	<u>3,229,455.60</u>
Total Cash provided by Operating, Investing and Financing Activities	3,229,455.60
Add : Cash Balance, Beginning Apr 1 2025	<u>4,764,656.30</u>
Cash Balance, Ending Apr 30 2025	<u><u>7,994,111.90</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM
DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period April 01, 2025 To April 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	97,733,075.00
Receipt of Notice of Cash Allocation (NCA)	97,733,075.00
Collection of Income/Revenues	202,650.00
Collection of Service Income	202,650.00
Other Receipts	6,675,007.41
Adjustment for cash accounts	2,400.00
Collection of Overpayment of Personal Services - Billed	12,528.72
Collection of Personal Accounts	36,632.02
Receipt for Payment of Lost Property	3,995.57
Refund of Cash Advance	478,930.45
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	6,140,520.65
Total Cash Inflows	<u>104,610,732.41</u>

Cash Outflows

Payment of Expenses	(205,940.04)
Payment for Communication Expenses	(23,982.32)
Payment for Training and Scholarship Expenses	(3,423.14)
Payment for Utility Expenses	(178,534.58)
Purchase of Inventories	(2,700.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,700.00)
Other Disbursements	(101,172,636.77)
Grant of Cash Advance for Travel and SDO	(9,768,066.09)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(1,061,600.00)
Payment for Prepayments	(1,109,025.00)
Payment for Repairs and Maintenance of Transportation Equipment	(41,012.71)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(36,199.00)
Payment for Utilities Expenses	(2,876,870.01)
Payment of Allowances, Bonus and Other Compensation/Benefits	(152,000.00)
Payment of Communication Expenses	(768,159.19)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(8,562,975.58)
Payment of Other Personnel Benefits	(27,500.00)
Payment of Payables thru ADA	(16,033,000.08)

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period April 01, 2025 To April 30, 2025

Payment of Professional and Other Professional Services	(18,465,966.61)
Payment of Salaries, Allowances, Bonus and Other Compensation	(21,046,487.88)
Payment of Taxes, Insurance Premiums and Other fees	(273,693.75)
Payment of Training and Scholarship Expenses	(1,224,462.32)
Payment/Reimbursement for Repairs and Maintenance	(238,671.39)
Payment/Reimbursement of Travelling Expenses	(1,624,633.96)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(379,403.39)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(11,218,348.69)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(6,140,520.65)
Replenishment of Petty Cash	(124,040.47)
Total Cash Outflows	(101,381,276.81)
Cash Provided by (Used in) Operating Activities	3,229,455.60
Total Cash provided by Operating, Investing and Financing Activities	3,229,455.60
Add : Cash Balance, Beginning Apr 1 2025	4,764,656.30
Cash Balance, Ending Apr 30 2025	7,994,111.90

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period Ended April 30, 2025

Internally Generated Funds

Add : Cash Balance, Beginning Apr 1 2025

0.00

Cash Balance, Ending Apr 30 2025

0.00

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period Ended April 30, 2025

Business Related Funds

Add : Cash Balance, Beginning Apr 1 2025

0.00

Cash Balance, Ending Apr 30 2025

0.00

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period Ended April 30, 2025

Trust Receipts

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	<u>133,818.00</u>
Receipt of Notice of Cash Allocation (NCA)	<u>133,818.00</u>

Cash Outflows

Other Disbursements	(114,797.66)
Payment of Salaries, Allowances, Bonus and Other Compensation	(99,167.78)
Payment/Reimbursement of Travelling Expenses	(13,229.88)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(2,400.00)
Total Cash Outflows	<u>(114,797.66)</u>

Cash Provided by (Used in) Operating Activities	<u>19,020.34</u>
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Total Cash provided by Operating, Investing and Financing Activities	19,020.34
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Add : Cash Balance, Beginning Apr 1 2025	<u>383,227.78</u>
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Cash Balance, Ending Apr 30 2025	<u><u>402,248.12</u></u>
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period April 01, 2025 To April 30, 2025

Trust Receipts

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	<u>133,818.00</u>
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Receipt of Notice of Cash Allocation (NCA)	<u>133,818.00</u>
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Cash Outflows

Other Disbursements	(114,797.66)
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Payment of Salaries, Allowances, Bonus and Other Compensation	(99,167.78)
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Payment/Reimbursement of Travelling Expenses	(13,229.88)
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Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(2,400.00)
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Total Cash Outflows	<u>(114,797.66)</u>
---------------------	---------------------

Cash Provided by (Used in) Operating Activities	<u>19,020.34</u>
---	------------------

Total Cash provided by Operating, Investing and Financing Activities	19,020.34
--	-----------

Add : Cash Balance, Beginning Apr 1 2025	<u>383,227.78</u>
--	-------------------

Cash Balance, Ending Apr 30 2025	<u><u>402,248.12</u></u>
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Statement of Changes in Net Assets/Equity

As of April 30, 2025

	Total net assets/equity
Balance at December 31, 2024	1,061,300,123.02
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(24,300,746.20)
Other Adjustments	0.00
Restated balance	1,036,999,376.82
Changes in net assets/equity for 2025	
Surplus for the period	107,563,748.50
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	107,563,172.50
Balance at Apr 30, 2025	1,144,562,549.32

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Statement of Changes in Net Assets/Equity

As of April 30, 2025

Total net
assets/equity

CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
DEPOSITED WITH THE NATIONAL TREASURY OTHER
THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
INTERNATIONAL BANK OF RECONSTRUCTION AND
DEVELOPMENT (IBRD)
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
RETIREMENT AND LIFE INSURANCE PREMIUMS
GENERAL FUND - CONTINUING APPROPRIATIONS -
CONTINGENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
E-GOVERNMENT FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
CONTINGENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
E-GOVERNMENT FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
INTERNATIONAL COMMITMENTS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES
GENERAL FUND - UNPROGRAMMED FUNDS - FOR
PAYMENT OF PERSONNEL BENEFITS
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION
AND GRATUITY
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND --
P.D. 1914

Department of Finance

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of April 30, 2025

Regular Agency Fund

	Total net assets/equity
Balance at December 31, 2024	1,057,629,616.75
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(24,266,665.00)
Other Adjustments	0.00
Restated balance	1,033,362,951.75
Changes in net assets/equity for 2025	
Surplus for the period	98,911,327.88
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	98,910,751.88
Balance at Apr 30, 2025	1,132,273,703.63

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Statement of Changes in Net Assets/Equity

As of April 30, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

	Total net assets/equity
Balance at December 31, 2024	(6,452,197.71)
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	(6,452,197.71)
Changes in net assets/equity for 2025	
Surplus for the period	8,336,353.56
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	8,336,353.56
Balance at Apr 30, 2025	1,884,155.85

Statement of Changes in Net Assets/Equity

As of April 30, 2025

Internally Generated Funds

	Total net assets/equity
Balance at December 31, 2024	0.00
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	0.00
Changes in net assets/equity for 2025	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at Apr 30, 2025	0.00

Department of Finance

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of April 30, 2025

Business Related Funds

	Total net assets/equity
Balance at December 31, 2024	230,795.96
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	230,795.96
Changes in net assets/equity for 2025	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at Apr 30, 2025	230,795.96

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of April 30, 2025

Trust Receipts

	Total net assets/equity
Balance at December 31, 2024	9,891,908.02
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(34,081.20)
Other Adjustments	0.00
Restated balance	9,857,826.82
Changes in net assets/equity for 2025	
Surplus for the period	316,067.06
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	316,067.06
Balance at Apr 30, 2025	10,173,893.88