

Republic of the Philippines DEPARTMENT OF FINANCE

BAGONG PILIPINAS

Roxas Blvd. corner P. Ocampo St., 1004 Manila

March 10, 2025

Ms. Wilma P. Jizmundo State Auditor IV Audit Team Leader This Department

Dear Auditor Jizmundo:

Submitted herewith are the Financial Statements as of **FEBRUARY 28, 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



Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025

dll Funds

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	109,400.00	
Petty Cash	10101020	770,000.00	
Cash in Bank - Local Currency, Current Account	10102020	613,227.99	
Cash - Treasury/Agency Deposit, Regular	10104010	1,270,539.17	
Cash - Treasury/Agency Deposit, Regular Cash - Modified Disbursement System (MDS), Regular	10104040	2,738,253.84	
Cash - Modified Disbursement System (MDS), Regular	10203010	3,500.00	
Investments in Stocks	10203990	279,244.40	
Other Investments	10301010	639.75	
Accounts Receivable	10303010	22,408,476.03	
Due from National Government Agencies	10303010	186,227.87	
Due from Government-Owned and/or Controlled Corporations	10303020	149,700.00	
Due from Local Government Units	10399010	1,361,951.23	
Receivables- Disallowances/Charges		2,263,452.24	
Due from Officers and Employees	10399020		
Other Receivables	10399990	257,421.35	
Office Supplies Inventory	10404010	3,647,959.15	
Accountable Forms, Plates and Stickers Inventory	10404020	145,480.66	
Drugs and Medicines Inventory	10404060	609,272.43	
Medical, Dental and Laboratory Supplies Inventory	10404070	269,869.17	
Medical, Dental and Laboratory Supplies Inventory	10404080	14,235.00	
Fuel, Oil and Lubricants Inventory	10404990	69,178.95	
Other Supplies and Materials Inventory Semi-Expendable Information and Communications Technology Equipment	10405030	536,617.00	
Semi-Expendable Information and Communications reciniology Equipment	10405070	79,454.00	
Semi-Expendable Communications Equipment	10406020	47,479.60	
Semi-Expendable Books	10601010	333,978,032.72	
Land	10602990	2,265,821.50	
Other Land Improvements	10602991		1,628,801.65
Accumulated Depreciation - Other Land Improvements	10603050	98,490.84	
Power Supply Systems	10603051	- 5	94,561.79
Accumulated Depreciation - Power Supply Systems	10604010	1,486,837,861.03	
Buildings	10604011	.,,	864,543,008.00
Accumulated Depreciation - Buildings	10604990	41,547,091.83	
Other Structures	10604991		21,608,774.92
Accumulated Depreciation - Other Structures	10605020	1,562,681.74	
Office Equipment	10605020	1,002,00111	1,211,212.98
Accumulated Depreciation - Office Equipment	10605030	183,191,619.67	
Information and Communication Technology Equipment	10605030	100,101,010	131,896,352.07
Accumulated Depreciation - Information and Communication Technology	10003031		
Equipment	10605070	797,127.78	
Communication Equipment	10605070	707,127.75	275,623.73
Accumulated Depreciation - Communication Equipment		16,946,520.92	
Military, Police and Security Equipment	10605100	10,540,520.52	8,198,826.97
Accumulated Depreciation - Military, Police and Security Equipment	10605101	483,000.00	
Medical Equipment	10605110	405,000.00	311,460.81
Accumulated Depreciation - Medical Equipment	10605111	1,132,800.00	
Sports Equipment	10605130	1,132,000.00	618,792.00
Accumulated Depreciation - Sports Equipment	10605131	2,244,042.28	010,102.00
Technical and Scientific Equipment	10605140	2,244,042.20	963,400.54
Accumulated Depreciation - Technical and Scientific Equipment	10605141	33,626,900.83	333, 12312 1
Other Equipment	10605990	33,626,900.63	31,778,962.83
Accumulated Depreciation - Other Equipment	10605991	91,628,924.99	01,770,000.00
Motor Vehicles	10606010	91,020,924.93	45,691,367.35
Accumulated Depreciation - Motor Vehicles	10606011	11,173,148.70	,
Furniture and Fixtures	10607010	11,175,146.76	7,370,239.76
Accumulated Depreciation - Furniture and Fixtures	10607011	123,029.92	
Other Property, Plant and Equipment	10699990	120,020.02	38,364.93
Accumulated Depreciation - Other Property, Plant and Equipment	10699991	249,905,566.66	5-7- 5 -0-5-00
Computer Software	10801020 10801021	240,000,000.00	231,911,011.94
Accumulated Amortization - Computer Software	10001030	3,759,775.62	= 24 34
Advances to Special Disbursing Officer COMMIS	SSION ON ASSISTANCE		
Advances to Officers and Employees OFFICE OF THE AU	DITOR DEPARTMENT IN ANCE	7,460,440.72	
Advances to Contractors	1 19902010	447,690.58	
Prepaid Insurance	19902050	,	
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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025

Account Title Prepaid Subscription	200000000000000000000000000000000000000		
Prepaid Subscription	Account Code	Debit	Credit
	19902100	32,201,925.44	
Other Prepayments	19902990	3,484,098.57	
accounts Payable	20101010		50,628,313.32
Oue to Officers and Employees	20101020		2,205,795.29
Due to BIR	20201010		7,376,945.36
Due to GSIS	20201020		4,979,018.95
Due to Pag-IBIG	20201030		528,325.89
Due to PhilHealth	20201040		909,142.10
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		879,072.30
rust Liabilities	20401010		223,428.02
Guaranty/Security Deposits Payable	20401040		9,778,167.18
rust Liabilities - Disallowances/Charges	20401080		1,068,118.81
Other Deferred Credits	20501990		660.00
Other Payables	29999990		2,558,691.11
Accumulated Surplus/(Deficit)	30101010		1,039,528,961.21
Processing Fees	40201130		612,430.00
Other Service Income	40201990		13,500.00
Subsidy from National Government	40301010		186,040,710.54
Miscellaneous Income	40699990		4,221.55
Salaries and Wages - Regular	50101010	54,230,299.43	
Salaries and Wages - Regular Salaries and Wages - Casual/Contractual	50101020	2,563,063.52	
Personal Economic Relief Allowance (PERA)	50102010	1,565,359.11	
(T) T T T T T T T T T T T T T T T T T T	50102010	1,504,250.00	
Representation Allowance (RA)	50102030	890,875.00	
ransportation Allowance (TA)	50103010	3,319,073.54	
Retirement and Life Insurance Premiums	50103010	78,800.00	
Pag-IBIG Contributions	50103020	549,198.51	
PhilHealth Contributions	50103030	39,200.00	
mployees Compensation Insurance Premiums	50201010	27,384.00	
raveling Expenses - Local		1,350,901.31	
raveling Expenses - Foreign	50201020	141,200.00	
raining Expenses	50202010		
Office Supplies Expenses	50203010	1,802,062.72	
Accountable Forms Expenses	50203020	14,772.78	
Orugs and Medicines Expenses	50203070	17,654.98 45,223.73	
Medical, Dental and Laboratory Supplies Expenses	50203080	304,593.12	
uel, Oil and Lubricants Expenses	50203090		
Semi-Expendable Machinery and Equipment Expenses	50203210	1,264,958.00	
Other Supplies and Materials Expenses	50203990	129,390.91	
Vater Expenses	50204010	10,687.00	
Electricity Expenses	50204020	12,585.63	
Postage and Courier Services	50205010	15,358.46	
elephone Expenses	50205020	304,543.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	4,020.00	
extraordinary and Miscellaneous Expenses	50210030	424,400.00	
Consultancy Services	50211030	84,003.15	
Other Professional Services	50211990	6,906,636.46	
Repairs and Maintenance - Buildings and Other Structures	50213040	53,300.00	
Repairs and Maintenance - Transportation Equipment	50213060	258,408.42	
axes, Duties and Licenses	50215010	5,820.00	
nsurance Expenses	50215030	481,220.81	
Representation Expenses	50299030	189,054.61	
Subscription Expenses	50299070	5,684,948.20	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	2,441,966.87	
Depreciation - Land Improvements	50501020	21,684.10	
	50501040	16,729,003.02	
Depreciation - Buildings and Other Structures	50501050	2,667,134.11	
	COMMENTS		
Depreciation - Buildings and Other Structures Depreciation - Machinery and Equipment Depreciation - Transportation Equipment	COMMISSIO 50501060	1,446,992.68	
Depreciation - Buildings and Other Structures Depreciation - Machinery and Equipment Depreciation - Transportation Equipment	COMMISSIO 50501060	139,183.88	
Depreciation - Buildings and Other Structures Depreciation - Machinery and Equipment	COMMISSIONEDINED		

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025

 Account Title
 Account Code
 Debit
 Credit

 TOTAL
 2,655,977,360.83
 2,655,977,360.83

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 :

Chief Accountant
Accounting Division

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	109,400.00	
Petty Cash	10101020	770,000.00	
		613,227.99	
Cash in Bank - Local Currency, Current Account	10102020		
Cash - Treasury/Agency Deposit, Regular	10104010	1,270,539.17	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,738,253.84	
nvestments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	12,408,476.03	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
Due from Officers and Employees	10399020	2,237,183.58	
Other Receivables	10399990	257,421.35	
Office Supplies Inventory	10404010	3,647,167.15	
		145,480.66	
Accountable Forms, Plates and Stickers Inventory	10404020		
Drugs and Medicines Inventory	10404060	609,272.43	
Medical, Dental and Laboratory Supplies Inventory	10404070	269,869.17	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	69,178.95	
Semi-Expendable Information and Communications Technology Equipment	10405030	285,251.00	
Semi-Expendable Communications Equipment	10405070	79,454.00	
Semi-Expendable Books	10406020	47,479.60	
and	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
		2,203,021.30	1,628,801.6
Accumulated Depreciation - Other Land Improvements	10602991		1,020,001.0
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		864,543,008.0
Other Structures	10604990	41,547,091.83	50 W
		41,547,651.65	21,608,774.9
Accumulated Depreciation - Other Structures	10604991	1 500 001 71	21,000,774.9
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,211,212.9
nformation and Communication Technology Equipment	10605030	170,840,369.31	
Accumulated Depreciation - Information and Communication Technology	10605031		121,099,111.5
	10003031		121,000,1110
Equipment		700 000 00	
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		219,509.4
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,198,826.9
	10605110	483,000.00	The state of the s
Medical Equipment		403,000.00	311,460.8
Accumulated Depreciation - Medical Equipment	10605111		311,400.8
Sports Equipment	10605130	1,132,800.00	11-67 V. 1100 V. 20 D. 2
Accumulated Depreciation - Sports Equipment	10605131		618,792.0
Fechnical and Scientific Equipment	10605140	837,142.64	
	10605141		408,117.6
Accumulated Depreciation - Technical and Scientific Equipment		22 626 000 02	400,111.0
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,778,962.8
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011	30	45,691,367.3
	10607010	11,026,022.70	,
Furniture and Fixtures		11,020,022.70	7 240 052 5
Accumulated Depreciation - Furniture and Fixtures	10607011		7,240,953.5
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.9
	10801020	89,661,360.14	
Computer Software	10801021	-4111	71,666,805.4
Accumulated Amortization - Computer Software		2 750 775 62	, 1,000,000.4
Advances to Special Disbursing Officer	19901030	3,759,775.62	
Advances to Officers and Employees	19901040	2,901,430.44	
Advances to Contractors	19902010	7,460,440.72	
	10002050	447 690 58	
Tepaid insurance	TOUNDAMES SERVICES	32,201,925.44	
Prepaid Subscription	THE AUDITOR JEPARIMENT OF	FINANCE 02,201,323.44	
Other Prepayments	OMMISS 19902 100 UETT F THE AUDIT 1990 2990 MENT OF	3,484,098.57	20 242 502 7
Accounts Payable	120707030	Inli	39,848,589.7
Due to Officers and Employees	20101020	11 111	1,777,793.0
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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to BIR	20201010		7,367,180.80
Due to GSIS	20201020		4,978,804.4
Due to Pag-IBIG	20201030		528,325.8
Due to PhilHealth	20201040		908,467.1
Due to NGAs	20201050		501,096.9
Due to GOCCs	20201060		879,072.3
Frust Liabilities	20401010		223,428.0
Guaranty/Security Deposits Payable	20401040		9,516,791.8
	20401040		1,068,118.8
Frust Liabilities - Disallowances/Charges			660.0
Other Deferred Credits	20501990		2,469,241.4
Other Payables	29999990		
Accumulated Surplus/(Deficit)	30101010		1,035,892,536.14
Processing Fees	40201130		612,430.00
Other Service Income	40201990		13,500.00
Subsidy from National Government	40301010		186,040,710.54
Miscellaneous Income	40699990		4,221.5
Salaries and Wages - Regular	50101010	54,230,299.43	
Salaries and Wages - Casual/Contractual	50101020	2,563,063.52	
Personal Economic Relief Allowance (PERA)	50102010	1,565,359.11	
Representation Allowance (RA)	50102020	1,504,250.00	
Fransportation Allowance (TA)	50102030	890,875.00	
Retirement and Life Insurance Premiums	50103010	3,319,073.54	
	50103020	78,800.00	
Pag-IBIG Contributions	50103020	549,198.51	
PhilHealth Contributions			
Employees Compensation Insurance Premiums	50103040	39,200.00	
Fraveling Expenses - Local	50201010	27,384.00	
Γraveling Expenses - Foreign	50201020	1,350,901.31	
Training Expenses	50202010	141,200.00	
Office Supplies Expenses	50203010	1,793,969.72	
Accountable Forms Expenses	50203020	14,772.78	
Drugs and Medicines Expenses	50203070	17,654.98	
Medical, Dental and Laboratory Supplies Expenses	50203080	45,223.73	
Fuel, Oil and Lubricants Expenses	50203090	304,593.12	
Semi-Expendable Machinery and Equipment Expenses	50203210	954,193.00	
Other Supplies and Materials Expenses	50203990	129,390.91	
Vater Expenses	50204010	10,687.00	
	50204020	12,585.63	
Electricity Expenses	50205010	15,358.46	
Postage and Courier Services		304,543.00	
Telephone Expenses	50205020		
Cable, Satellite, Telegraph and Radio Expenses	50205040	4,020.00	
Extraordinary and Miscellaneous Expenses	50210030	424,400.00	
Consultancy Services	50211030	84,003.15	
Other Professional Services	50211990	6,906,636.46	
Repairs and Maintenance - Buildings and Other Structures	50213040	53,300.00	
Repairs and Maintenance - Transportation Equipment	50213060	258,408.42	
Taxes, Duties and Licenses	50215010	5,820.00	
nsurance Expenses	50215030	481,220.81	
Representation Expenses	50299030	189,054.61	
Subscription Expenses	50299070	5,684,948.20	
Donations	50299080	39,500.00	
	50299990	2,441,966.87	
Other Maintenance and Operating Expenses	50501020	21,684.10	
Depreciation - Land Improvements	50501020	16,729,003.02	
Depreciation - Buildings and Other Structures		2,597,638.87	
Depreciation - Machinery and Equipment	50501050		
Depreciation - Transportation Equipment	50501060	1,446,992.68	
Depreciation - Furniture, Fixtures and Books	50501070	136,854.40	
Amortization - Intangible Assets	COMMISSION OF AUGU	879,000.60	
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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025 Regular Agency Fund

	Account Title	Account Code	Debit	Credit
TOTAL			2,468,895,038.58	2,468,895,038.58

Certified Correct:

LOIDA P. L Chief Accountant Accounting Division

BY: __UDQA

COMMISSION ON AUDIT OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025 Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
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	251,366.00	
Power Supply Systems	10603050	98,490.84	
ccumulated Depreciation - Power Supply Systems	10603051		94,561.79
formation and Communication Technology Equipment	10605030	12,351,250.36	
ccumulated Depreciation - Information and Communication Technology	10605031		10,797,240.49
quipment			
Communication Equipment	10605070	64,437.78	
ccumulated Depreciation - Communication Equipment	10605071		56,114.30
echnical and Scientific Equipment	10605140	1,406,899.64	
ccumulated Depreciation - Technical and Scientific Equipment	10605141		555,282.94
urniture and Fixtures	10607010	147,126.00	
ccumulated Depreciation - Furniture and Fixtures	10607011		129,286.20
Computer Software	10801020	160,244,206.52	
ccumulated Amortization - Computer Software	10801021		160,244,206.52
dvances to Officers and Employees	19901040	1,710,046.56	
ccounts Payable	20101010		10,779,723.61
ue to Officers and Employees	20101020		385,932.85
uaranty/Security Deposits Payable	20401040		261,375.30
ccumulated Surplus/(Deficit)	30101010	6,452,197.71	
Office Supplies Expenses	50203010	8,093.00	
emi-Expendable Machinery and Equipment Expenses	50203210	310,765.00	
Depreciation - Machinery and Equipment	50501050	69,495.24	
Depreciation - Furniture, Fixtures and Books	50501070	2,329.48	
TOTAL		183,303,724.00	183,303,724.00

Certified Correct:

Chief Accountant
Accounting Division

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 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

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of February 28, 2025 Trust Receipts

Account Title	Account Code	Debit	Credit
Due from National Government Agencies	10303010	10,000,000.00	
Due to Officers and Employees	20101020	80 (20)	42,069.43
Due to BIR	20201010		9,764.56
Due to GSIS	20201020		214.55
Due to PhilHealth	20201040		675.00
Other Payables	29999990		89,449.64
Accumulated Surplus/(Deficit)	30101010		9,857,826.82
TOTAL		10,000,000.00	10,000,000.00

Certified Correct:

LOIDA P. LAGUYO Chief Accountant Accounting Division

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE MAR 1 0 2025

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

Detailed Statement of Financial Position

As of February 28, 2025

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7.002.10			
Current Assets			
Cash and Cash Equivalents			
Cash on Hand			
Cash - Collecting Officers	109,400.00		
Petty Cash	770.000.00	879,400.00	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		613,227.99	
Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular	1,270,539.17		
Cash - Modified Disbursement System (MDS), Regular	2,738,253.84 _	4,008,793.01	5,501,421.00
Investments			
Financial Assets - Others			
Investments in Stocks	3,500.00		
Other Investments	279,244.40		282,744.40
Receivables			
Loans and Receivable Accounts			
Accounts Receivable		639.75	
Inter-Agency Receivables			
Due from National Government Agencies	22,408,476.03		
Due from Government-Owned and/or Controlled Corporations	186,227.87		
Due from Local Government Units	149,700.00	22,744,403.90	
Other Receivables			
Receivables- Disallowances/Charges	1,361,951.23		
Due from Officers and Employees	COMMISSION ON AUGHT 2,263,452.24 OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE		
Other Receivables	OFFICE OF THE AUDITOR DEPARTMENT OF PINANCE 257,421.35	3,882,824.82	26,627,868.47

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

Detailed Statement of Financial Position

As of February 28, 2025

In	IOn	tor	ioc

Inventory Held	for Consumption
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	Office Supplies Inventory	3,647,959.15		
	Accountable Forms, Plates and Stickers Inventory	145,480.66		
	Drugs and Medicines Inventory	609,272.43		
	Medical, Dental and Laboratory Supplies Inventory	269,869.17		
	Fuel, Oil and Lubricants Inventory	14,235.00		
	Other Supplies and Materials Inventory	69,178.95	4,755,995.36	
s	emi-Expendable Machinery and Equipment			
	Semi-Expendable Information and Communications Technology Equipment	536,617.00		
	Semi-Expendable Communications Equipment	79,454.00	616,071.00	
s	emi-Expendable Furniture, Fixtures and Books			
s	emi-Expendable Furniture, Fixtures and Books Semi-Expendable Books	-	47,479.60	5,419,545.96
		-	47,479.60	5,419,545.96
Othe	Semi-Expendable Books	-	47,479.60	5,419,545.96
Othe	Semi-Expendable Books er Assets	3,759,775.62	47,479.60	5,419,545.96
Othe	Semi-Expendable Books er Assets dvances	3,759,775.62 4,611,477.00	47,479.60 8,371,252.62	5,419,545.96
Othe	Semi-Expendable Books er Assets dvances Advances to Special Disbursing Officer			5,419,545.96
Othe	Semi-Expendable Books er Assets dvances Advances to Special Disbursing Officer Advances to Officers and Employees			5,419,545.96
Othe	Semi-Expendable Books er Assets dvances Advances to Special Disbursing Officer Advances to Officers and Employees repayments	4,611,477.00		5,419,545.96

Total Current Assets

Non - Current Assets

Property, Plant and Equipment

Other Prepayments

Land

Land

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3,484,098.57

333,978,032.72

43,594,155.31

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51,965,407.93

89,796,987.76

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

Detailed Statement of Financial Position

As of February 28, 2025

Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	1,628,801.65		637,019.85
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	94,561.79		3,929.05
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less: Accumulated Depreciation - Buildings	864,543,008.00	622,294,853.03	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	21,608,774.92	19,938,316.91	642,233,169.94
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	1,211,212.98	351,468.76	
Information and Communication Technology Equipment	183,191,619.67		
Less: Accumulated Depreciation - Information and Communication Technology Equipment	131,896,352.07	51,295,267.60	
Communication Equipment	797,127.78		
Less : Accumulated Depreciation - Communication Equipment	275,623.73	521,504.05	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	8,198,826.97	8,747,693.95	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	311,460.81	171,539.19	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	618,792.00	514,008.00	
Technical and Scientific Equipment	2,244,042.28	OFFICE OF THE AUDITO	ON ON AUDIT R - DEPARTMENT OF FIN

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

Detailed Statement of Financial Position

As of February 28, 2025

Less: Accumulated Depreciation - Technical and Scientific Equipment	<u>963,400.54</u> 1,280,641.74		
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	31,778,962.83 1,847,938.00	64,730,061.29	
Transportation Equipment			
Motor Vehicles	91,628,924.99		
Less: Accumulated Depreciation - Motor Vehicles	45,691,367.35	45,937,557.64	
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,370,239.76	3,802,908.94	
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	1,091,407,344.42
Intangible Assets			
Intangible Assets			
Computer Software	249,905,566.66		
Less : Accumulated Amortization - Computer Software	231,911,011.94	_	17,994,554.72
Total Non - Current Assets		-	1,109,401,899.14
TOTAL ASSETS		=	1,199,198,886.90
LIABILITIES	OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE		
Deferred Credits/Unearned Income	OFFICE OF THE ROOM		
Current Liabilities	MAR 1 0 2025		
Financial Liabilities	BY JOHN TIME: 4:40		
Payables	BY: JOAN TIME: WIDE		

Inter-Agency Payables

Accounts Payable

Date/Time Printed: March 10, 2025 09:52:16 PM

Due to Officers and Employees

Page 4 of 6

52,834,108.61

50,628,313.32

2,205,795.29

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

Detailed Statement of Financial Position

As of February 28, 2025

Inter-Agency Payables		
Due to BIR	7,376,945.36	
Due to GSIS	4,979,018.95	
Due to Pag-IBIG	528,325.89	
Due to PhilHealth	909,142.10	
Due to NGAs	501,096.93	
Due to GOCCs	879,072.30	15,173,601.53
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	223,428.02	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	1,068,118.81	11,069,714.01
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		2,558,691.11
Total Current Liabilities		81,636,775.26
TOTAL LIABILITIES		81,636,775.26
TOTAL ASSETS LESS TOTAL LIABILITIES		1,117,562,111.64
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,117,562,111.64
TOTAL NET ASSETS/EQUITY		1,117,562,111.64
	COMMISSION ON AUDIT	

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OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE JOAN TIME:

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Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of February 28, 2025

CUSTODIAL FUNDS - TRUST RECEIPTS -INTER-AGENCY TRANSFERRED FUND (IATF) **CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS** DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATE 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 --



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Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of February 28, 2025

Regular Agency Fund

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Current Assets

Ca	sh and	Cash	Equivalents

Cash on Hand

Cash - Collecting Officers 109,400.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 613,227.99

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular 1,270,539.17

Cash - Modified Disbursement System (MDS), 2,738.253.84 4,008.793.01 5,501,421.00

Regular

Investments

Financial Assets - Others

Investments in Stocks 3,500.00

BY: _Joan

Receivables

Loans and Receivable Accounts

Accounts Receivable 639.75

Inter-Agency Receivables

Due from National Government Agencies 12,408,476.03

COMMISSION ON AUDA OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE

TIME: 4:00

Other Receivables

Receivables- Disallowances/Charges

Due from Officers and Employees

Other Receivables

Inventories

Inventory Held for Consumption

Office Supplies Inventory

Date/Time Printed: March 10, 2025 09:53:18 PM

1,307,123.93 2,237,183.58

257.421.35 3.801.728.86

16,210,844.64

3,647,167.15

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

Detailed Statement of Financial Position

As of February 28, 2025

Regular Agency Fund

ì	Accountable Forms, Plates and Stickers Inventory	145,480.66		
	Drugs and Medicines Inventory	609,272.43		
	Medical, Dental and Laboratory Supplies Inventory	269,869.17		
	Fuel, Oil and Lubricants Inventory	14,235.00		
	Other Supplies and Materials Inventory	69,178.95	4,755,203.36	
Ser	ni-Expendable Machinery and Equipment			
	Semi-Expendable Information and Communications Technology Equipment	285,251.00		
	Semi-Expendable Communications Equipment	79,454.00	364,705.00	
Ser	ni-Expendable Furniture, Fixtures and Books			
	Semi-Expendable Books		47,479.60	5,167,387.96
Other	Assets			
Adv	vances			
	Advances to Special Disbursing Officer	3,759,775.62		
	Advances to Officers and Employees	2,901,430.44	6,661,206.06	
Pre	payments			
	Advances to Contractors	7,460,440.72		
	Prepaid Insurance	447,690.58		
	Prepaid Subscription	32,201,925.44		
	Other Prepayments	3,484,098.57	43,594,155.31	50,255,361.37
Total C	urrent Assets			77,417,759.37
Non - C	urrent Assets			
Proper	rty, Plant and Equipment			
Lan	d			

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Land

Land Improvements

Other Land Improvements

COMMISSION ON AUDIT
OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE 2,265,821.50 Joan TIME:

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333,978,032.72

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

Detailed Statement of Financial Position

As of February 28, 2025

Regular Agency Fund

Less: Accumulated Depreciation - Other Land Improvements	1,628,801.65		637,019.85
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less: Accumulated Depreciation - Buildings	864,543,008.00	622,294,853.03	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	21,608,774.92	19,938,316.91	642,233,169.94
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	1,211,212.98	351,468.76	
Information and Communication Technology Equipment	170,840,369.31		
Less: Accumulated Depreciation - Information and Communication Technology Equipment	121,099,111.58_	49,741,257.73	
Communication Equipment	732,690.00		
Less : Accumulated Depreciation - Communication Equipment	219,509.43	513,180.57	
Military, Police and Security Equipment	16,946,520.92		
Less: Accumulated Depreciation - Military, Police and Security Equipment	8,198,826.97	8,747,693.95	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	311,460.81	171,539.19	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	618,792.00	514,008.00	
Technical and Scientific Equipment	837,142.64		
Less: Accumulated Depreciation - Technical and Scientific Equipment	408,117.60	429,025.04	
Other Equipment	33,626,900.83		
Less: Accumulated Depreciation - Other Equipment	31,778,962.83	1,847,938.00	62,316,111.24
Transportation Facilities			

Transportation Equipment

Motor Vehicles

91,628,924.99

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE BY: Unan TIME:_

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Detailed Statement of Financial Position

As of February 28, 2025

Regular Agency Fund

Less : Accumulated Depreciation - Motor Vehicles	45,691,367.35	45,937,557.64	
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,240,953.56	3,785,069.14	
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	1,088,971,625.52
Intangible Assets			
Intangible Assets			
Computer Software	89,661,360.14		
Less: Accumulated Amortization - Computer Software	71,666,805.42	_	17,994,554.72
Total Non - Current Assets		_	1,106,966,180.24
TOTAL ASSETS			1,184,383,939.61
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	39,848,589.71		
Due to Officers and Employees	1,777,793.01		41,626,382.72
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR	7,367,180.80		
Due to GSIS	4,978,804.40		
Due to Pag-IBIG	OFFICE OF THE AUDITOR - DEPARTMENT OF HINDERS		
Due to PhilHealth	908.467.10		
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Detailed Statement of Financial Position

As of February 28, 2025

Regular Agency Fund

Due to NGAs	501,096.93	
Due to GOCCs	879,072.30	15,162,947.42
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	223,428.02	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	1,068,118.81	10,808,338.71
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		2,469,241.47
Total Current Liabilities		70,067,570.32
TOTAL LIABILITIES		70,067,570.32
TOTAL ASSETS LESS TOTAL LIABILITIES		1,114,316,369.29
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		1,114,316,369.29
TOTAL NET ASSETS/EQUITY		1,114,316,369.29



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

Detailed Statement of Financial Position

As of February 28, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

ASSETS			
Current Assets			
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		251.366.	00 252,158.00
Other Assets			
Advances			
Advances to Officers and Employees			1,710,046.56
Total Current Assets			2,148,432.43
Non - Current Assets			
Property, Plant and Equipment			
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	94.561.79	3,929.	05
Machinery and Equipment			
Information and Communication Technology Equipment	12,351,250.36		
Less: Accumulated Depreciation - Information and Communication Technology Equipment	10.797,240.49	1,554,009.87	
Communication Equipment	64,437.78		
Less : Accumulated Depreciation - Communication Equipment	56,114.30	8,323.48 COMMISSION	
Technical and Scientific Equipment	1,406,899.64	OFFICE OF THE AUDITOR - DEPARTMENT OF FINAL	DE .
Less: Accumulated Depreciation - Technical and Scientific Equipment	555,282.94	851,616.70 2025 2,413,950.) a
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Central Office Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of February 28, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less: Accumulated Depreciation - Furniture and Fixtures	129,286.20	17,839.80	2,435,718.90
Total Non - Current Assets			2,435,718.90
TOTAL ASSETS		(4	4,584,151.33
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	10,779,723.61		
Due to Officers and Employees	385,932.85		11,165,656.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			261,375.30
Total Current Liabilities			11,427,031.76
TOTAL LIABILITIES			11,427,031.76
TOTAL ASSETS LESS TOTAL LIABILITIES		· ·	(6,842,880.43)
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			(6,842,880.43)
TOTAL NET ASSETS/EQUITY			(6,842,880.43)

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

Detailed Statement of Financial Position

As of February 28, 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



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

Detailed Statement of Financial Position

As of February 28, 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

OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE BY: JOUN TIME: 4:00

Detailed Statement of Financial Position

As of February 28, 2025

Trust Receipts

ASSETS		
Current Assets		
Receivables		
Inter-Agency Receivables		
Due from National Government Agencies		10.000.000.00
Total Current Assets		10.000,000.00
TOTAL ASSETS		10,000,000.00
LIABILITIES		:
Current Liabilities		
Financial Liabilities		
Payables		
Due to Officers and Employees		42,069.43
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	9,764.56	
Due to GSIS	214.55	
Due to PhilHealth	675.00	10,654.11
Other Payables		
Other Payables		
Other Payables		89.449.64
Total Current Liabilities		142,173.18
TOTAL LIABILITIES		142,173.18
TOTAL ASSETS LESS TOTAL LIABILITIES		9,857,826.82
EQUITY	COMMISSION ON AUDIT OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE	
Net Asset/Equity	DESCRIPTION OF THE RESTORE OF THE RE	
Net Asset/Equity	MAR 1 0 2025	

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Accumulated Surplus/(Deficit)

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

Detailed Statement of Financial Position

As of February 28, 2025

Trust Receipts

TOTAL NET ASSETS/EQUITY

9,857,826.82



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Detailed Statement of Financial Performance

As of February 28, 2025

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Revenue			
Service and Business Income			
Service Income			
Processing Fees	612,430.00		
Other Service Income	13,500.00		625,930.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	4,221.55		4,221.55
Total Revenue			630,151.55
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	54,230,299.43		
Salaries and Wages - Casual/Contractual	2,563,063.52	56,793,362.95	
Other Compensation			
Personal Economic Relief Allowance (PERA)	1,565,359.11		
Representation Allowance (RA)	1,504,250.00		
Transportation Allowance (TA)	890,875.00	3,960,484.11	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	3,319,073.54		
Pag-IBIG Contributions	78,800.00		
PhilHealth Contributions	549,198.51		
Employees Compensation Insurance Premiums	39,200.00	3,986,272.05	64,740,119.11
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	27,384.00		
Traveling Expenses - Foreign Training and Scholarship Expenses	OFFICE OF THE AUDITOR - DEPARTMENT 0:350.901.31	1,378,285.31	
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Detailed Statement of Financial Performance

As of February 28, 2025

	7000 522-82	70700248888
Training Expenses	141,200.00	141,200.00
Supplies and Materials Expenses		
Office Supplies Expenses	1,802,062.72	
Accountable Forms Expenses	14,772.78	
Drugs and Medicines Expenses	17,654.98	
Medical, Dental and Laboratory Supplies Expenses	45,223.73	
Fuel, Oil and Lubricants Expenses	304,593.12	
Semi-Expendable Machinery and Equipment Expenses	1,264,958.00	
Other Supplies and Materials Expenses	129,390.91	3,578,656.24
Utility Expenses		
Water Expenses	10,687.00	
Electricity Expenses	12,585.63	23,272.63
Communication Expenses		
Postage and Courier Services	15,358.46	
Telephone Expenses	304,543.00	
Cable, Satellite, Telegraph and Radio Expenses	4,020.00	323,921.46
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	424,400.00	424,400.00
Professional Services		
Consultancy Services	84,003.15	
Other Professional Services	6,906,636.46	6,990,639.61
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	53,300.00	
Repairs and Maintenance - Transportation Equipment	258,408.42	311,708.42
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	COMMISSION ON AUDIT OFFICE OF THE AUDITOR - DEPARTMENT OF 5,820,00	
Insurance Expenses	481,220,81	487,040.81
Other Maintenance and Operating Expenses	MAR 10 2025	

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Detailed Statement of Financial Performance

As of February 28, 2025

	Representation Expenses	189,054.61		
	Subscription Expenses	5,684,948.20		
	Donations	39,500.00		
	Other Maintenance and Operating Expenses	2,441,966.87	8,355,469.68	22,014,594.16
Non-	Cash Expenses			
D	epreciation			
	Depreciation - Land Improvements	21,684.10		
	Depreciation - Buildings and Other Structures	16,729,003.02		
	Depreciation - Machinery and Equipment	2,667,134.11		
	Depreciation - Transportation Equipment	1,446,992.68		
	Depreciation - Furniture, Fixtures and Books	139,183.88	21,003,997.79	
Α	mortization			
	Amortization - Intangible Assets	879,000.60	879,000.60	21,882,998.39
Total Ope	erating Expenses			108,637,711.66
Surplus/(Deficit) from Current Operations			(108,007,560.11)
F	inancial Assitance/Subsidy from LGUs, GOCCs			
	Subsidy from National Government	186,040,710.54		186,040,710.54
Surplus(I	Deficit) for the period			78,033,150.43
CU: GE: GE: GE: GE: GE: GE: GE: GE: GE: GE	STODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUNISHED FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY NERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RD) NERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN NERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSTITUTED NERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT FUND NERAL FUND - CONTINUING APPROPRIATIONS - E-GOVERNMENT FUND NERAL FUND - CONTINUING APPROPRIATIONS - INTERNATIONAL COMMITTIONS - LEGOVERNMENT FUND NERAL FUND - NEW GENERAL APPROPRIATIONS - E-GOVERNMENT FUND NERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITTIONAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMINERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMINERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUIT NERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL NERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL NERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY F-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVERMITORIES, TRAININGS AND SEMINARS F-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT F	TIONAL TREASURY OF RECONSTRUCTION AND RECONSTRUCTION AND RENTS FUND RENTS FUND RENTS FUND NATIONAL GOVERNMENT NATIONAL GOVERNM	IT AGENCIES BUT AGENCIES MENT AGENCIES MENT AGENCIES MENT AGENCIES MENT AGENCIES MENT AGENCIES	
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Detailed Statement of Financial Performance

For the period ending February 28, 2025 Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	612,430.00		
Other Service Income	13,500.00		625,930.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	4,221.55		4,221.55
Total Revenue			630,151.55
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	54,230,299.43		
Salaries and Wages - Casual/Contractual	2,563,063.52	56,793,362.95	
Other Compensation			
Personal Economic Relief Allowance (PERA)	1,565,359.11		
Representation Allowance (RA)	1,504,250.00		
Transportation Allowance (TA)	890,875.00	3,960,484.11	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	3,319,073.54		
Pag-IBIG Contributions	78,800.00		
PhilHealth Contributions	549,198.51		
Employees Compensation Insurance Premiums	39,200.00	3,986,272.05	64,740,119.11
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	27,384.00		
Traveling Expenses - Foreign	1,350,901.31	1,378,285.31	
Training and Scholarship Expenses	OFFICE OF THE AUDITOR - DEPARTMEN	IT OF FINANCE	

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

Detailed Statement of Financial Performance

For the period ending February 28, 2025

Regular Agency Fund

Training Expenses	141,200.00	141,200.00
Supplies and Materials Expenses		
Office Supplies Expenses	1,793,969.72	
Accountable Forms Expenses	14,772.78	
Drugs and Medicines Expenses	17,654.98	
Medical, Dental and Laboratory Supplies Expenses	45,223.73	
Fuel, Oil and Lubricants Expenses	304,593.12	
Semi-Expendable Machinery and Equipment Expenses	954,193.00	
Other Supplies and Materials Expenses	129,390.91	3,259,798.24
Utility Expenses		
Water Expenses	10,687.00	
Electricity Expenses	12,585.63	23,272.63
Communication Expenses		
Postage and Courier Services	15,358.46	
Telephone Expenses	304,543.00	
Cable, Satellite, Telegraph and Radio Expenses	4,020.00	323,921.46
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	424,400.00	424,400.00
Professional Services		
Consultancy Services	84,003.15	
Other Professional Services	6,906,636.46	6,990,639.61
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	53,300.00	
Repairs and Maintenance - Transportation Equipment	258,408.42	311,708.42
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,820.00	
Insurance Expenses	OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE	487,040.81
Other Maintenance and Operating Expenses	OFFICE OF THE AUDITOR - DEPARTMENT OF FINANCE	

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

Detailed Statement of Financial Performance

For the period ending February 28, 2025 Regular Agency Fund

Representation Expenses	189,054.61		
Subscription Expenses	5,684,948.20		
Donations	39,500.00		
Other Maintenance and Operating Expenses	2,441,966.87	8,355,469.68	21,695,736.16
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	21,684.10		
Depreciation - Buildings and Other Structures	16,729,003.02		
Depreciation - Machinery and Equipment	2,597,638.87		
Depreciation - Transportation Equipment	1,446,992.68		
Depreciation - Furniture, Fixtures and Books	136,854.40	20,932,173.07	
Amortization			
Amortization - Intangible Assets	879,000.60	879,000.60	21,811,173.67
Total Operating Expenses			108,247,028.94
Surplus/(Deficit) from Current Operations			(107,616,877.39)
Financial Assitance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	186,040,710.54		186,040,710.54
Surplus(Deficit) for the period			78,423,833.15



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

Detailed Statement of Financial Performance

For the period ending February 28, 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	310,765.00	318,858.00
Non-Cash Expenses		
Depreciation		
Depreciation - Machinery and Equipment	69,495.24	
Depreciation - Furniture, Fixtures and Books	2,329.48	71,824.72
Total Operating Expenses		390,682.72
Surplus/(Deficit) from Current Operations		(390,682.72)
Surplus(Deficit) for the period		(390,682.72)



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

Detailed Statement of Cash Flows

For The Period Ended February 28, 2025

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ASH FLOWS FROM OPERATING ACTIVITIES		
Cash Inflows		
Receipt of Notice of Cash Allocation (NCA)	1	11,835,682.00
Receipt of Notice of Cash Allocation (NCA)	111,835,682.00	
Collection of Income/Revenues		345,605.00
Collection of Service Income	345,605.00	
Other Receipts		4,185,576.00
Collection of Personal Accounts	73,086.30	
Refund of Cash Advance	253,431.34	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	3,859,058.36	
Total Cash Inflows	- <u>-</u> 1	116,366,863.00
Cash Outflows		
Payment of Expenses		(205,812.64)
Payment for Communication Expenses	(40,788.14)	
Payment for Utility Expenses	(165,024.50)	
Purchase of Inventories		(2,250.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,250.00)	
Other Disbursements	(1	12,761,340.67)
Grant of Cash Advance for Travel and SDO	(3,660,013.74)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(424,400.00)	
Payment for Accounts Payable	(172,474.58)	
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(18,490.00)	
Payment for Utilities Expenses	(2,762,396.54)	
Payment of Communication Expenses	(1,271,784.19)	
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(39,347,535.59)	
Payment of Payables thru ADA	(13,495,655.33)	
Payment of Professional and Other Professional Services	(11,644,425.89)	

Payment of Taxes, Insurance Premiums and Other fees (354,481.36)(554,550.53)Payment of Training and Scholarship Expenses Payment/Reimbursement for Purchase of Inventory Items Directly desired to End-users Department of Finance

Payment/Reimbursement for Repairs and Maintenance

Payment of Salaries, Allowances, Bonus and Other Compensation

Payment/Reimbursement of Travelling Expenses

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(1,310,598.93)BY: JOAN

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(21,783,612.85)

(34,785.00)

(120,681.95)

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

Detailed Statement of Cash Flows

For The Period Ended February 28, 2025

Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(6,705.07)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(11,685,703.01)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC, HDMF	(5,200.00)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(3,859,058.36)
Replenishment of Petty Cash	(248,787.75)
Total Cash Outflows	(112,969,403.31)
Cash Provided by (Used in) Operating Activities	3,397,459.69
Total Cash provided by Operating, Investing and Financing Activities	3,397,459.69
Add : Cash Balance, Beginning Feb 1 2025	2,103,961.31
Cash Balance, Ending Feb 28 2025	5,501,421.00
CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF) CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTH GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND (IBRD) GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS	
GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMISING GENERAL FUND - CONTINUING APPROPRIATIONS - CONTINGENT 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 - UNPROGRAMMED FUNDS - PENSION AND GRATUITY

DORMITORIES, TRAININGS AND SEMINARS

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GENERAL FUND - NEW GENERAL APPROPRIATIONS - INTERNATIONAL COMMITMENTS FUND GENERAL FUND - NEW GENERAL APPROPRIATIONS - MISCELLANEOUS PERSONNEL BENEFITS FUND

GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES

OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM

GENERAL FUND - NEW GENERAL APPROPRIATIONS - PENSION AND GRATUITY FUND

GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS



Detailed Statement of Cash Flows

For The Period Ended February 28, 2025

Trust Receipts

Add : Cash Balance, Beginning Feb 1 2025	0.00
Cash Balance, Ending Feb 28 2025	0.00



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

Detailed Statement of Cash Flows

For The Period Ended February 28, 2025

Business Related Funds

Add : Cash Balance, Beginning Feb 1 2025	0.00_
Cash Balance, Ending Feb 28 2025	0.00



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Detailed Statement of Cash Flows

For The Period Ended February 28, 2025

Internally Generated Funds

Add : Cash Balance, Beginning Feb 1 2025	0.00
Cash Balance, Ending Feb 28 2025	0.00



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

Statement of Changes in Net Assets/Equity

As of February 28, 2025

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	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	(21,770,585.81)
Other Adjustments	0.00
Restated balance	1,039,529,537.21
Changes in net assets/equity for 2025	
Surplus for the period	78,033,150.43
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	78,032,574.43
Balance at Feb 28, 2025	1,117,562,111.64



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

Statement of Changes in Net Assets/Equity

As of February 28, 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 IATE GENERAL FUND - AUTOMATIC APPROPRIATIONS -**GERMANY** GENERAL FUND - AUTOMATIC APPROPRIATIONS -INTERNATIONAL BANK OF RECONSTRUCTION AND **DEVELOPMENT (IBRD)** GENERAL FUND - AUTOMATIC APPROPRIATIONS -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 - -



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

Statement of Changes in Net Assets/Equity

As of February 28, 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	(21,736,504.61)
Other Adjustments	0.00
Restated balance	1,035,893,112.14
Changes in net assets/equity for 2025	
Surplus for the period	78,423,833.15
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	78,423,257.15
Balance at Feb 28, 2025	1,114,316,369.29



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

Statement of Changes in Net Assets/Equity

As of February 28, 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	(390,682.72)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	(390,682.72)
Balance at Feb 28, 2025	(6,842,880.43)



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

Statement of Changes in Net Assets/Equity

As of February 28, 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 Feb 28, 2025	0.00



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

Statement of Changes in Net Assets/Equity

As of February 28, 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 Feb 28, 2025	230,795.96



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

Statement of Changes in Net Assets/Equity

As of February 28, 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	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 Feb 28, 2025	9,857,826.82
	2

