



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
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 



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office  
Pre-Closing Trial Balance

As of February 28, 2025

all 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 - Modified Disbursement System (MDS), Regular	10104040	2,738,253.84	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	22,408,476.03	
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	2,263,452.24	
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	
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	536,617.00	
Semi-Expendable Communications Equipment	10405070	79,454.00	
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		1,628,801.65
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		864,543,008.00
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,608,774.92
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,211,212.98
Information and Communication Technology Equipment	10605030	183,191,619.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		131,896,352.07
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		275,623.73
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,198,826.97
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		311,460.81
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		618,792.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		963,400.54
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,778,962.83
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		45,691,367.35
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,370,239.76
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		231,911,011.94
Advances to Special Disbursing Officer	19901030	3,759,775.62	
Advances to Officers and Employees	19901040	4,611,477.00	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902030	447,690.58	





## Department of Finance

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
Prepaid Subscription	19902100	32,201,925.44	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		50,628,313.32
Due 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
Trust Liabilities	20401010		223,428.02
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		2,558,691.11
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 - 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	
Transportation Allowance (TA)	50102030	890,875.00	
Retirement and Life Insurance Premiums	50103010	3,319,073.54	
Pag-IBIG Contributions	50103020	78,800.00	
PhilHealth Contributions	50103030	549,198.51	
Employees Compensation Insurance Premiums	50103040	39,200.00	
Traveling Expenses - Local	50201010	27,384.00	
Traveling Expenses - Foreign	50201020	1,350,901.31	
Training Expenses	50202010	141,200.00	
Office Supplies Expenses	50203010	1,802,062.72	
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	1,264,958.00	
Other Supplies and Materials Expenses	50203990	129,390.91	
Water Expenses	50204010	10,687.00	
Electricity Expenses	50204020	12,585.63	
Postage and Courier Services	50205010	15,358.46	
Telephone 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	
Taxes, Duties and Licenses	50215010	5,820.00	
Insurance 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	
Depreciation - Buildings and Other Structures	50501040	16,729,003.02	
Depreciation - Machinery and Equipment	50501050	2,667,134.11	
Depreciation - Transportation Equipment	50501060	1,446,992.68	
Depreciation - Furniture, Fixtures and Books	50501070	139,183.88	
Amortization - Intangible Assets	50502010	879,000.60	



## Department of Finance

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
<b>TOTAL</b>		<b>2,655,977,360.83</b>	<b>2,655,977,360.83</b>

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 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	
Cash in Bank - Local Currency, Current Account	10102020	613,227.99	
Cash - Treasury/Agency Deposit, Regular	10104010	1,270,539.17	
Cash - Modified Disbursement System (MDS), Regular	10104040	2,738,253.84	
Investments 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	
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	
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	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,628,801.65
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		864,543,008.00
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,608,774.92
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,211,212.98
Information and Communication Technology Equipment	10605030	170,840,369.31	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		121,099,111.58
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		219,509.43
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,198,826.97
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		311,460.81
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		618,792.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		408,117.60
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,778,962.83
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		45,691,367.35
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,240,953.56
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		71,666,805.42
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	
Prepaid Insurance	19902050	447,690.58	
Prepaid Subscription	19902100	32,201,925.44	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		39,848,589.71
Due to Officers and Employees	20101020		1,777,793.01

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## Department of Finance

*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		4,978,804.40
Due to Pag-IBIG	20201030		528,325.89
Due to PhilHealth	20201040		908,467.10
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		879,072.30
Trust Liabilities	20401010		223,428.02
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		2,469,241.47
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		4,221.55
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	
Transportation Allowance (TA)	50102030	890,875.00	
Retirement and Life Insurance Premiums	50103010	3,319,073.54	
Pag-IBIG Contributions	50103020	78,800.00	
PhilHealth Contributions	50103030	549,198.51	
Employees Compensation Insurance Premiums	50103040	39,200.00	
Traveling Expenses - Local	50201010	27,384.00	
Traveling 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	
Water Expenses	50204010	10,687.00	
Electricity Expenses	50204020	12,585.63	
Postage and Courier Services	50205010	15,358.46	
Telephone 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	
Taxes, Duties and Licenses	50215010	5,820.00	
Insurance 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	
Depreciation - Buildings and Other Structures	50501040	16,729,003.02	
Depreciation - Machinery and Equipment	50501050	2,597,638.87	
Depreciation - Transportation Equipment	50501060	1,446,992.68	
Depreciation - Furniture, Fixtures and Books	50501070	136,854.40	
Amortization - Intangible Assets	50502010	879,000.60	



## Department of Finance

*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. 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 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	
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		10,797,240.49
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		56,114.30
Technical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		555,282.94
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		129,286.20
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	
Accounts Payable	20101010		10,779,723.61
Due to Officers and Employees	20101020		385,932.85
Guaranty/Security Deposits Payable	20401040		261,375.30
Accumulated Surplus/(Deficit)	30101010	6,452,197.71	
Office Supplies Expenses	50203010	8,093.00	
Semi-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	
<b>TOTAL</b>		<b>183,303,724.00</b>	<b>183,303,724.00</b>

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 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
<b>TOTAL</b>		<b>230,795.96</b>	<b>230,795.96</b>

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 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		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
<b>TOTAL</b>		<b>10,000,000.00</b>	<b>10,000,000.00</b>

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 February 28, 2025**  
*all Funds*

**ASSETS**

**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
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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
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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	2,263,452.24	
Other Receivables	257,421.35	3,882,824.82
		26,627,868.47



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of February 28, 2025**

<b>Inventories</b>			
Inventory Held for Consumption			
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	<u>69,178.95</u>	4,755,995.36	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	536,617.00		
Semi-Expendable Communications Equipment	<u>79,454.00</u>	616,071.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,419,545.96
<b>Other Assets</b>			
Advances			
Advances to Special Disbursing Officer	3,759,775.62		
Advances to Officers and Employees	<u>4,611,477.00</u>	8,371,252.62	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	447,690.58		
Prepaid Subscription	32,201,925.44		
Other Prepayments	<u>3,484,098.57</u>	<u>43,594,155.31</u>	<u>51,965,407.93</u>
<b>Total Current Assets</b>			<b>89,796,987.76</b>

**Non - Current Assets**

Property, Plant and Equipment

Land

Land

333,978,032.72

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**Land Improvements**

Other Land Improvements	2,265,821.50	
Less : Accumulated Depreciation - Other Land Improvements	<u>1,628,801.65</u>	637,019.85

**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>864,543,008.00</u>	622,294,853.03
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	<u>21,608,774.92</u>	<u>19,938,316.91</u> 642,233,169.94

**Machinery and Equipment**

Office Equipment	1,562,681.74	
Less : Accumulated Depreciation - Office Equipment	<u>1,211,212.98</u>	351,468.76
Information and Communication Technology Equipment	183,191,619.67	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>131,896,352.07</u>	51,295,267.60
Communication Equipment	797,127.78	
Less : Accumulated Depreciation - Communication Equipment	<u>275,623.73</u>	521,504.05
Military, Police and Security Equipment	16,946,520.92	
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,198,826.97</u>	8,747,693.95
Medical Equipment	483,000.00	
Less : Accumulated Depreciation - Medical Equipment	<u>311,460.81</u>	171,539.19
Sports Equipment	1,132,800.00	
Less : Accumulated Depreciation - Sports Equipment	<u>618,792.00</u>	514,008.00
Technical and Scientific Equipment	2,244,042.28	



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Less : Accumulated Depreciation - Technical and Scientific Equipment	963,400.54	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
<b>Total Non - Current Assets</b>			<b>1,109,401,899.14</b>
<b>TOTAL ASSETS</b>			<b>1,199,198,886.90</b>

**LIABILITIES**

Deferred Credits/Unearned Income

**Current Liabilities**

Financial Liabilities

Payables

Accounts Payable

50,628,313.32

Due to Officers and Employees

2,205,795.29

52,834,108.61

Inter-Agency Payables





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<b>Inter-Agency Payables</b>		
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	<u>879,072.30</u>	15,173,601.53
<b>Trust Liabilities</b>		
<b>Trust Liabilities</b>		
Trust Liabilities	223,428.02	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	11,069,714.01
<b>Deferred Credits</b>		
Other Deferred Credits		660.00
<b>Other Payables</b>		
<b>Other Payables</b>		
Other Payables		<u>2,558,691.11</u>
<b>Total Current Liabilities</b>		<u>81,636,775.26</u>
<b>TOTAL LIABILITIES</b>		81,636,775.26
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u><u>1,117,562,111.64</u></u>
<b>EQUITY</b>		
<b>Net Asset/Equity</b>		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,117,562,111.64</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<u><u>1,117,562,111.64</u></u>



**Department of Finance**

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*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 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

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**As of February 28, 2025**

**Regular Agency Fund**

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officers	109,400.00	
Petty Cash	<u>770,000.00</u>	879,400.00

**Cash in Bank - Local Currency**

Cash in Bank - Local Currency, Current Account		613,227.99
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**Treasury/Agency Cash Accounts**

Cash - Treasury/Agency Deposit, Regular	1,270,539.17	
Cash - Modified Disbursement System (MDS), Regular	<u>2,738,253.84</u>	<u>4,008,793.01</u>
		5,501,421.00

**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		12,408,476.03
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**Other Receivables**

Receivables- Disallowances/Charges	1,307,123.93	
Due from Officers and Employees	2,237,183.58	
Other Receivables	<u>257,421.35</u>	<u>3,801,728.86</u>
		16,210,844.64

**Inventories**

**Inventory Held for Consumption**

Office Supplies Inventory	3,647,167.15	
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**Detailed Statement of Financial Position**  
**As of February 28, 2025**

**Regular Agency Fund**

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	<u>69,178.95</u>	4,755,203.36	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	285,251.00		
Semi-Expendable Communications Equipment	<u>79,454.00</u>	364,705.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,167,387.96
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,759,775.62		
Advances to Officers and Employees	<u>2,901,430.44</u>	6,661,206.06	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	447,690.58		
Prepaid Subscription	32,201,925.44		
Other Prepayments	<u>3,484,098.57</u>	<u>43,594,155.31</u>	<u>50,255,361.37</u>
<b>Total Current Assets</b>			<b>77,417,759.37</b>
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		

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## 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
<b>Buildings and Other Structures</b>			
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
<b>Machinery and Equipment</b>			
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
<b>Transportation Equipment</b>			
Motor Vehicles	91,628,924.99		



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**Detailed Statement of Financial Position**  
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**Regular Agency Fund**

Less : Accumulated Depreciation - Motor Vehicles	45,691,367.35	45,937,557.64	
<b>Furniture, Fixtures and Books</b>			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,240,953.56	3,785,069.14	
<b>Other Property, Plant and Equipment</b>			
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
<b>Intangible Assets</b>			
Intangible Assets			
Computer Software	89,661,360.14		
Less : Accumulated Amortization - Computer Software	71,666,805.42		17,994,554.72
<b>Total Non - Current Assets</b>			1,106,966,180.24
<b>TOTAL ASSETS</b>			<b>1,184,383,939.61</b>
<b>LIABILITIES</b>			
Deferred Credits/Unearned Income			
<b>Current Liabilities</b>			
Financial Liabilities			
Payables			
Accounts Payable		39,848,589.71	
Due to Officers and Employees		1,777,793.01	41,626,382.72
<b>Inter-Agency Payables</b>			
Inter-Agency Payables			
Due to BIR		7,367,180.80	
Due to GSIS		4,978,804.40	
Due to Pag-IBIG		528,325.89	
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	<u>879,072.30</u>	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	<u>1,068,118.81</u>	10,808,338.71
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>2,469,241.47</u>
<b>Total Current Liabilities</b>		<u>70,067,570.32</u>
<b>TOTAL LIABILITIES</b>		70,067,570.32
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u>1,114,316,369.29</u>
<b>EQUITY</b>		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,114,316,369.29</u>
<b>TOTAL NET ASSETS/EQUITY</b>		<u>1,114,316,369.29</u>



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**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		<u>251,366.00</u>	252,158.00
Other Assets			
Advances			
Advances to Officers and Employees			<u>1,710,046.56</u>
<b>Total Current Assets</b>			<b>2,148,432.43</b>

**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		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>10,797,240.49</u>	1,554,009.87	
Communication Equipment	64,437.78		
Less : Accumulated Depreciation - Communication Equipment	<u>56,114.30</u>	8,323.48	
Technical and Scientific Equipment	1,406,899.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>555,282.94</u>		

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**Special Account - Foreign Assisted/Foreign Grants Fund**

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





**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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**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
<b>Total Current Assets</b>			<u>230,795.96</u>
<b>TOTAL ASSETS</b>			<u><u>230,795.96</u></u>
<b>TOTAL LIABILITIES</b>			0.00
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>			<u><u>230,795.96</u></u>
<b>EQUITY</b>			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			<u>230,795.96</u>
<b>TOTAL NET ASSETS/EQUITY</b>			<u><u>230,795.96</u></u>



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**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**

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

9,857,826.82

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**Detailed Statement of Financial Position**  
**As of February 28, 2025**

**Trust Receipts**

**TOTAL NET ASSETS/EQUITY**

9,857,826.82



**Department of Finance**  
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**Detailed Statement of Financial Performance**

As of February 28, 2025

*all funds*

Revenue

Service and Business Income

Service Income

Processing Fees	612,430.00	
Other Service Income	<u>13,500.00</u>	625,930.00

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>4,221.55</u>	<u>4,221.55</u>
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<b>Total Revenue</b>		<u>630,151.55</u>
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	54,230,299.43	
Salaries and Wages - Casual/Contractual	<u>2,563,063.52</u>	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)	<u>890,875.00</u>	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	<u>39,200.00</u>	<u>3,986,272.05</u>
		64,740,119.11

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local	27,384.00	
Traveling Expenses - Foreign	<u>1,350,901.31</u>	1,378,285.31

Training and Scholarship Expenses

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**Department of Finance**  
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**Detailed Statement of Financial Performance**  
**As of February 28, 2025**

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	5,820.00	
Insurance Expenses	481,220.81	487,040.81
Other Maintenance and Operating Expenses		



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

**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	<u>2,441,966.87</u>	<u>8,355,469.68</u>	22,014,594.16
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	21,684.10		
Depreciation - Buildings and Other Structures	16,729,003.02		
Depreciation - Machinery and Equipment	2,667,134.11		
Depreciation - Transportation Equipment	1,446,992.68		
Depreciation - Furniture, Fixtures and Books	<u>139,183.88</u>	21,003,997.79	
Amortization			
Amortization - Intangible Assets	<u>879,000.60</u>	<u>879,000.60</u>	<u>21,882,998.39</u>
<b>Total Operating Expenses</b>			<u>108,637,711.66</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(108,007,560.11)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	186,040,710.54		186,040,710.54
<b>Surplus/(Deficit) for the period</b>			<u><u>78,033,150.43</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 February 28, 2025**

**Regular Agency Fund**

Revenue

Service and Business Income

Service Income

Processing Fees	612,430.00	
Other Service Income	<u>13,500.00</u>	625,930.00

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>4,221.55</u>	<u>4,221.55</u>
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<b>Total Revenue</b>		<u><b>630,151.55</b></u>
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	54,230,299.43	
Salaries and Wages - Casual/Contractual	<u>2,563,063.52</u>	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)	<u>890,875.00</u>	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	<u>39,200.00</u>	<u>3,986,272.05</u>
		64,740,119.11

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local	27,384.00	
Traveling Expenses - Foreign	<u>1,350,901.31</u>	1,378,285.31

Training and Scholarship Expenses

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**Department of Finance**  
**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	<u>141,200.00</u>	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	<u>129,390.91</u>	3,259,798.24
Utility Expenses		
Water Expenses	10,687.00	
Electricity Expenses	<u>12,585.63</u>	23,272.63
Communication Expenses		
Postage and Courier Services	15,358.46	
Telephone Expenses	304,543.00	
Cable, Satellite, Telegraph and Radio Expenses	<u>4,020.00</u>	323,921.46
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>424,400.00</u>	424,400.00
Professional Services		
Consultancy Services	84,003.15	
Other Professional Services	<u>6,906,636.46</u>	6,990,639.61
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	53,300.00	
Repairs and Maintenance - Transportation Equipment	<u>258,408.42</u>	311,708.42
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	5,820.00	
Insurance Expenses	<u>481,220.81</u>	487,040.81
Other Maintenance and Operating Expenses		



**Department of Finance**  
**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	<u>2,441,966.87</u>	<u>8,355,469.68</u>	21,695,736.16
<b>Non-Cash Expenses</b>			
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	<u>136,854.40</u>	20,932,173.07	
Amortization			
Amortization - Intangible Assets	<u>879,000.60</u>	<u>879,000.60</u>	<u>21,811,173.67</u>
<b>Total Operating Expenses</b>			<u>108,247,028.94</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(107,616,877.39)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	186,040,710.54		186,040,710.54
<b>Surplus(Deficit) for the period</b>			<u><u>78,423,833.15</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 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)





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

**Detailed Statement of Cash Flows**

For The Period Ended February 28, 2025

*all Funds*

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

<b>Receipt of Notice of Cash Allocation (NCA)</b>	<b>111,835,682.00</b>
Receipt of Notice of Cash Allocation (NCA)	111,835,682.00
<b>Collection of Income/Revenues</b>	<b>345,605.00</b>
Collection of Service Income	345,605.00
<b>Other Receipts</b>	<b>4,185,576.00</b>
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
<b>Total Cash Inflows</b>	<b><u>116,366,863.00</u></b>

**Cash Outflows**

<b>Payment of Expenses</b>	<b>(205,812.64)</b>
Payment for Communication Expenses	(40,788.14)
Payment for Utility Expenses	(165,024.50)
<b>Purchase of Inventories</b>	<b>(2,250.00)</b>
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(2,250.00)
<b>Other Disbursements</b>	<b>(112,761,340.67)</b>
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 Salaries, Allowances, Bonus and Other Compensation	(21,783,612.85)
Payment of Taxes, Insurance Premiums and Other fees	(354,481.36)
Payment of Training and Scholarship Expenses	(554,550.53)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(34,785.00)
Payment/Reimbursement for Repairs and Maintenance	(120,681.95)
Payment/Reimbursement of Travelling Expenses	(1,310,598.93)

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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 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)
<b>Total Cash Outflows</b>	<b><u>(112,969,403.31)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b><u>3,397,459.69</u></b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>3,397,459.69</b>
<b>Add : Cash Balance, Beginning Feb 1 2025</b>	<b><u>2,103,961.31</u></b>
<b>Cash Balance, Ending Feb 28 2025</b>	<b><u><u>5,501,421.00</u></u></b>

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 February 28, 2025**

**Trust Receipts**

**Add : Cash Balance, Beginning Feb 1 2025**

0.00

**Cash Balance, Ending Feb 28 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 February 28, 2025**

**Business Related Funds**

Add : Cash Balance, Beginning Feb 1 2025

0.00

Cash Balance, Ending Feb 28 2025

0.00





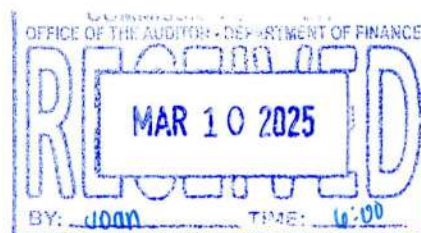
**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Cash Flows**  
**For The Period Ended February 28, 2025**  
**Internally Generated Funds**

Add : Cash Balance, Beginning Feb 1 2025

0.00

Cash Balance, Ending Feb 28 2025

0.00



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

**Statement of Changes in Net Assets/Equity**  
As of February 28, 2025  
*all funds*

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



**Department of Finance**

**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 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*

**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
<b>Restated balance</b>	<b>1,035,893,112.14</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	78,423,833.15
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
<b>Total recognized revenue and expense for the period</b>	<b>78,423,257.15</b>
<b>Balance at Feb 28, 2025</b>	<b>1,114,316,369.29</b>





**Department of Finance**  
**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
<b>Restated balance</b>	<b>(6,452,197.71)</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	(390,682.72)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>(390,682.72)</b>
<b>Balance at Feb 28, 2025</b>	<b>(6,842,880.43)</b>



**Department of Finance**  
**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
<b>Restated balance</b>	<b>0.00</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>0.00</b>
<b>Balance at Feb 28, 2025</b>	<b>0.00</b>



**Department of Finance**

**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
<b>Restated balance</b>	<b>230,795.96</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>0.00</b>
<b>Balance at Feb 28, 2025</b>	<b>230,795.96</b>



**Department of Finance**  
**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
<b>Restated balance</b>	<b>9,857,826.82</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>0.00</b>
<b>Balance at Feb 28, 2025</b>	<b>9,857,826.82</b>

