



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



February 20, 2025

Ms. Wilma P. Jizmundo

State Auditor IV
Audit Team Leader
This Department


Dear Auditor Jizmundo:

Submitted herewith are the Financial Statements as of **JANUARY 31, 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



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Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of January 31, 2025

all funds

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	14,200.00	
Petty Cash	10101020	770,000.00	
Cash in Bank - Local Currency, Current Account	10102020	560,905.85	
Cash - Treasury/Agency Deposit, Regular	10104010	745,938.67	
Cash - Modified Disbursement System (MDS), Regular	10104040	12,916.79	
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	2,255,369.42	
Other Receivables	10399990	251,991.93	
Office Supplies Inventory	10404010	4,260,357.42	
Accountable Forms, Plates and Stickers Inventory	10404020	116,952.90	
Drugs and Medicines Inventory	10404060	609,662.95	
Medical, Dental and Laboratory Supplies Inventory	10404070	301,798.13	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	69,931.68	
Semi-Expendable Information and Communications Technology Equipment	10405030	663,567.00	
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		1,617,959.60
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		856,241,444.11
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,545,837.30
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,209,238.57
Information and Communication Technology Equipment	10605030	178,526,619.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		130,761,925.59
Communication Equipment	10605070	797,127.78	
Accumulated Depreciation - Communication Equipment	10605071		263,932.22
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,012,315.51
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		307,502.48
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		609,824.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		942,066.29
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,777,328.84
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		44,967,871.01
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,300,647.82
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		231,471,511.74
Advances to Special Disbursing Officer	19901030	4,515,491.71	
Advances to Officers and Employees	19901040	5,125,909.82	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	467,211.75	
Prepaid Subscription	19902100	4,205,021.94	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of January 31, 2025

Account Title	Account Code	Debit	Credit
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		65,798,383.14
Due to Officers and Employees	20101020		2,231,541.29
Due to BIR	20201010		3,486,881.67
Due to GSIS	20201020		4,788,845.80
Due to Pag-IBIG	20201030		508,392.21
Due to PhilHealth	20201040		829,098.16
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		863,888.12
Trust Liabilities	20401010		171,105.88
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		3,088,700.30
Accumulated Surplus/(Deficit)	30101010		1,055,105,047.49
Processing Fees	40201130		268,725.00
Other Service Income	40201990		11,600.00
Subsidy from National Government	40301010		70,345,970.18
Miscellaneous Income	40699990		4,221.55
Salaries and Wages - Regular	50101010	25,584,673.28	
Salaries and Wages - Casual/Contractual	50101020	1,071,424.48	
Personal Economic Relief Allowance (PERA)	50102010	756,363.46	
Representation Allowance (RA)	50102020	690,250.00	
Transportation Allowance (TA)	50102030	395,750.00	
Traveling Expenses - Local	50201010	10,920.00	
Traveling Expenses - Foreign	50201020	63,749.97	
Office Supplies Expenses	50203010	1,188,004.45	
Accountable Forms Expenses	50203020	8,515.54	
Drugs and Medicines Expenses	50203070	241.46	
Medical, Dental and Laboratory Supplies Expenses	50203080	9,878.52	
Fuel, Oil and Lubricants Expenses	50203090	73,020.03	
Semi-Expendable Machinery and Equipment Expenses	50203210	206,195.00	
Other Supplies and Materials Expenses	50203990	28,885.68	
Postage and Courier Services	50205010	7,517.23	
Cable, Satellite, Telegraph and Radio Expenses	50205040	2,010.00	
Repairs and Maintenance - Transportation Equipment	50213060	30,103.00	
Insurance Expenses	50215030	419,856.52	
Representation Expenses	50299030	28,964.90	
Subscription Expenses	50299070	1,018,018.41	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	253,483.12	
Depreciation - Land Improvements	50501020	10,842.05	
Depreciation - Buildings and Other Structures	50501040	8,364,501.51	
Depreciation - Machinery and Equipment	50501050	1,296,635.68	
Depreciation - Transportation Equipment	50501060	723,496.34	
Depreciation - Furniture, Fixtures and Books	50501070	69,591.94	
Amortization - Intangible Assets	50502010	439,500.40	
TOTAL		2,556,012,775.51	2,556,012,775.51

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004


Central Office

Pre-Closing Trial Balance

As of January 31, 2025

Account Title	Account Code	Debit	Credit
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 January 31, 2025
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	14,200.00	
Petty Cash	10101020	770,000.00	
Cash in Bank - Local Currency, Current Account	10102020	560,905.85	
Cash - Treasury/Agency Deposit, Regular	10104010	745,938.67	
Cash - Modified Disbursement System (MDS), Regular	10104040	12,916.79	
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	2,229,100.76	
Other Receivables	10399990	251,991.93	
Office Supplies Inventory	10404010	4,259,477.42	
Accountable Forms, Plates and Stickers Inventory	10404020	116,952.90	
Drugs and Medicines Inventory	10404060	609,662.95	
Medical, Dental and Laboratory Supplies Inventory	10404070	301,798.13	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	69,931.68	
Semi-Expendable Information and Communications Technology Equipment	10405030	499,637.00	
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		1,617,959.60
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		856,241,444.11
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,545,837.30
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,209,238.57
Information and Communication Technology Equipment	10605030	166,175,369.31	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		119,985,006.26
Communication Equipment	10605070	732,690.00	
Accumulated Depreciation - Communication Equipment	10605071		208,328.05
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,012,315.51
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		307,502.48
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		609,824.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		400,699.68
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,777,328.84
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		44,967,871.01
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,172,526.36
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		71,227,305.22
Advances to Special Disbursing Officer	19901030	4,515,491.71	
Advances to Officers and Employees	19901040	3,415,863.26	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	467,211.75	
Prepaid Subscription	19902100	4,205,021.94	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		55,249,255.53
Due to Officers and Employees	20101020		1,803,539.01
Due to BIR	20201010		3,471,687.69

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of January 31, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to GSIS	20201020		4,788,631.25
Due to Pag-IBIG	20201030		508,392.21
Due to PhilHealth	20201040		828,423.16
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		863,888.12
Trust Liabilities	20401010		171,105.88
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		3,004,680.08
Accumulated Surplus/(Deficit)	30101010		1,051,468,622.42
Processing Fees	40201130		268,725.00
Other Service Income	40201990		11,600.00
Subsidy from National Government	40301010		70,345,970.18
Miscellaneous Income	40699990		4,221.55
Salaries and Wages - Regular	50101010	25,584,673.28	
Salaries and Wages - Casual/Contractual	50101020	1,071,424.48	
Personal Economic Relief Allowance (PERA)	50102010	756,363.46	
Representation Allowance (RA)	50102020	690,250.00	
Transportation Allowance (TA)	50102030	395,750.00	
Traveling Expenses - Local	50201010	10,920.00	
Traveling Expenses - Foreign	50201020	63,749.97	
Office Supplies Expenses	50203010	1,179,999.45	
Accountable Forms Expenses	50203020	8,515.54	
Drugs and Medicines Expenses	50203070	241.46	
Medical, Dental and Laboratory Supplies Expenses	50203080	9,878.52	
Fuel, Oil and Lubricants Expenses	50203090	73,020.03	
Semi-Expendable Machinery and Equipment Expenses	50203210	38,590.00	
Other Supplies and Materials Expenses	50203990	28,885.68	
Postage and Courier Services	50205010	7,517.23	
Cable, Satellite, Telegraph and Radio Expenses	50205040	2,010.00	
Repairs and Maintenance - Transportation Equipment	50213060	30,103.00	
Insurance Expenses	50215030	419,856.52	
Representation Expenses	50299030	28,964.90	
Subscription Expenses	50299070	1,018,018.41	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	253,483.12	
Depreciation - Land Improvements	50501020	10,842.05	
Depreciation - Buildings and Other Structures	50501040	8,364,501.51	
Depreciation - Machinery and Equipment	50501050	1,261,888.06	
Depreciation - Transportation Equipment	50501060	723,496.34	
Depreciation - Furniture, Fixtures and Books	50501070	68,427.20	
Amortization - Intangible Assets	50502010	439,500.40	
TOTAL		2,369,196,961.62	2,369,196,961.62

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 January 31, 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	880.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	163,930.00	
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		10,776,919.33
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		55,604.17
Technical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		541,366.61
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		128,121.46
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		10,549,127.61
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	8,005.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	167,605.00	
Depreciation - Machinery and Equipment	50501050	34,747.62	
Depreciation - Furniture, Fixtures and Books	50501070	1,164.74	
TOTAL		183,037,215.64	183,037,215.64

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 January 31, 2025
Business Related Funds

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

Certified Correct :


LOIDA P. LAGUYO
Chief Accountant
Accounting Division

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of January 31, 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		15,193.98
Due to GSIS	20201020		214.55
Due to PhilHealth	20201040		675.00
Other Payables	29999990		84,020.22
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

Detailed Statement of Financial Position

As of January 31, 2025

all Funds

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	14,200.00	
Petty Cash	<u>770,000.00</u>	784,200.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		560,905.85
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	745,938.67	
Cash - Modified Disbursement System (MDS), Regular	<u>12,916.79</u>	<u>758,855.46</u>
		2,103,961.31

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	22,408,476.03	
Due from Government-Owned and/or Controlled Corporations	186,227.87	
Due from Local Government Units	<u>149,700.00</u>	22,744,403.90

Other Receivables

Receivables- Disallowances/Charges	1,361,951.23	
Due from Officers and Employees	2,255,369.42	
Other Receivables	<u>251,991.93</u>	<u>3,869,312.58</u>
		26,614,356.23

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

Detailed Statement of Financial Position
As of January 31, 2025

Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	4,260,357.42		
Accountable Forms, Plates and Stickers Inventory	116,952.90		
Drugs and Medicines Inventory	609,662.95		
Medical, Dental and Laboratory Supplies Inventory	301,798.13		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>69,931.68</u>	5,372,938.08	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		663,567.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	6,083,984.68
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,515,491.71		
Advances to Officers and Employees	<u>5,125,909.82</u>	9,641,401.53	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	467,211.75		
Prepaid Subscription	4,205,021.94		
Other Prepayments	<u>3,484,098.57</u>	<u>15,616,772.98</u>	<u>25,258,174.51</u>
Total Current Assets			60,343,221.13
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			

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

Detailed Statement of Financial Position
As of January 31, 2025

Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,617,959.60</u>		647,861.90
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>856,241,444.11</u>	630,596,416.92	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,545,837.30</u>	<u>20,001,254.53</u>	650,597,671.45
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,209,238.57</u>	353,443.17	
Information and Communication Technology Equipment	178,526,619.67		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>130,761,925.59</u>	47,764,694.08	
Communication Equipment	797,127.78		
Less : Accumulated Depreciation - Communication Equipment	<u>263,932.22</u>	533,195.56	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,012,315.51</u>	8,934,205.41	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>307,502.48</u>	175,497.52	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>609,824.00</u>	522,976.00	
Technical and Scientific Equipment	2,244,042.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>942,066.29</u>	1,301,975.99	

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

Detailed Statement of Financial Position
As of January 31, 2025

Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,777,328.84</u>	<u>1,849,571.99</u>	61,435,559.72
Transportation Equipment			
Motor Vehicles	91,628,924.99		
Less : Accumulated Depreciation - Motor Vehicles	<u>44,967,871.01</u>		46,661,053.98
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,300,647.82</u>		3,872,500.88
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>38,364.93</u>	<u>84,664.99</u>	1,097,281,274.69
Intangible Assets			
Intangible Assets			
Computer Software	249,905,566.66		
Less : Accumulated Amortization - Computer Software	<u>231,471,511.74</u>		<u>18,434,054.92</u>
Total Non - Current Assets			<u>1,115,715,329.61</u>
TOTAL ASSETS			<u><u>1,176,058,550.74</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		65,798,383.14	
Due to Officers and Employees		<u>2,231,541.29</u>	68,029,924.43
Inter-Agency Payables			
Inter-Agency Payables			

Department of Finance
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Detailed Statement of Financial Position
As of January 31, 2025

Due to BIR	3,486,881.67	
Due to GSIS	4,788,845.80	
Due to Pag-IBIG	508,392.21	
Due to PhilHealth	829,098.16	
Due to NGAs	501,096.93	
Due to GOCCs	<u>863,888.12</u>	10,978,202.89
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	171,105.88	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	11,017,391.87
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>3,088,700.30</u>
Total Current Liabilities		<u>93,114,879.49</u>
TOTAL LIABILITIES		93,114,879.49
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,082,943,671.25</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,082,943,671.25</u>
TOTAL NET ASSETS/EQUITY		<u>1,082,943,671.25</u>

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of January 31, 2025

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

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

Detailed Statement of Financial Position
As of January 31, 2025

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	14,200.00	
Petty Cash	<u>770,000.00</u>	784,200.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		560,905.85
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	745,938.67	
Cash - Modified Disbursement System (MDS), Regular	<u>12,916.79</u>	<u>758,855.46</u>
		2,103,961.31

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	2,229,100.76	
Other Receivables	<u>251,991.93</u>	<u>3,788,216.62</u>
		16,197,332.40

Inventories

Inventory Held for Consumption

Office Supplies Inventory	4,259,477.42	
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of January 31, 2025

Regular Agency Fund

Accountable Forms, Plates and Stickers Inventory	116,952.90		
Drugs and Medicines Inventory	609,662.95		
Medical, Dental and Laboratory Supplies Inventory	301,798.13		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>69,931.68</u>	5,372,058.08	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		499,637.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,919,174.68
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,515,491.71		
Advances to Officers and Employees	<u>3,415,863.26</u>	7,931,354.97	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	467,211.75		
Prepaid Subscription	4,205,021.94		
Other Prepayments	<u>3,484,098.57</u>	<u>15,616,772.98</u>	<u>23,548,127.95</u>
Total Current Assets			48,051,340.74
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,617,959.60</u>	647,861.90	

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Detailed Statement of Financial Position
As of January 31, 2025

Regular Agency Fund

Buildings and Other Structures

Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>856,241,444.11</u>	630,596,416.92	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,545,837.30</u>	<u>20,001,254.53</u>	650,597,671.45

Machinery and Equipment

Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,209,238.57</u>	353,443.17	
Information and Communication Technology Equipment	166,175,369.31		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>119,985,006.26</u>	46,190,363.05	
Communication Equipment	732,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>208,328.05</u>	524,361.95	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,012,315.51</u>	8,934,205.41	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>307,502.48</u>	175,497.52	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>609,824.00</u>	522,976.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>400,699.68</u>	436,442.96	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,777,328.84</u>	<u>1,849,571.99</u>	58,986,862.05

Transportation Equipment

Motor Vehicles	91,628,924.99		
Less : Accumulated Depreciation - Motor Vehicles	<u>44,967,871.01</u>		46,661,053.98

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

Detailed Statement of Financial Position
As of January 31, 2025

Regular Agency Fund

Furniture, Fixtures and Books

Furniture and Fixtures	11,026,022.70	
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,172,526.36</u>	3,853,496.34

Other Property, Plant and Equipment

Other Property, Plant and Equipment	123,029.92	
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>38,364.93</u>	<u>84,664.99</u> 1,094,809,643.43

Intangible Assets

Intangible Assets

Computer Software	89,661,360.14	
Less : Accumulated Amortization - Computer Software	<u>71,227,305.22</u>	<u>18,434,054.92</u>

Total Non - Current Assets

1,113,243,698.35

TOTAL ASSETS

1,161,295,039.09

LIABILITIES

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	55,249,255.53	
Due to Officers and Employees	<u>1,803,539.01</u>	57,052,794.54

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	3,471,687.69
Due to GSIS	4,788,631.25
Due to Pag-IBIG	508,392.21
Due to PhilHealth	828,423.16
Due to NGAs	501,096.93

Department of Finance
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Detailed Statement of Financial Position
As of January 31, 2025

Regular Agency Fund

Due to GOCCs	<u>863,888.12</u>	10,962,119.36
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	171,105.88	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	10,756,016.57
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>3,004,680.08</u>
Total Current Liabilities		<u>81,776,270.55</u>
TOTAL LIABILITIES		81,776,270.55
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,079,518,768.54</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,079,518,768.54</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,079,518,768.54</u></u>

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of January 31, 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		880.00	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		<u>163,930.00</u>	164,810.00
Other Assets			
Advances			
Advances to Officers and Employees			<u>1,710,046.56</u>
Total Current Assets			2,061,084.43

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>10,776,919.33</u>	1,574,331.03	
Communication Equipment	64,437.78		
Less : Accumulated Depreciation - Communication Equipment	<u>55,604.17</u>	8,833.61	
Technical and Scientific Equipment	1,406,899.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>541,366.61</u>	<u>865,533.03</u>	2,448,697.67

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of January 31, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Furniture, Fixtures and Books			
Furniture and Fixtures	147,126.00		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>128,121.46</u>	<u>19,004.54</u>	<u>2,471,631.26</u>
Total Non - Current Assets			<u>2,471,631.26</u>
TOTAL ASSETS			<u><u>4,532,715.69</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	10,549,127.61		
Due to Officers and Employees	<u>385,932.85</u>		10,935,060.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			<u>261,375.30</u>
Total Current Liabilities			<u>11,196,435.76</u>
TOTAL LIABILITIES			11,196,435.76
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>(6,663,720.07)</u></u>
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			<u>(6,663,720.07)</u>
TOTAL NET ASSETS/EQUITY			<u><u>(6,663,720.07)</u></u>

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

Detailed Statement of Financial Position
As of January 31, 2025

Internally Generated Funds

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

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

Detailed Statement of Financial Position
As of January 31, 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			<u>230,795.96</u>

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)			<u>230,795.96</u>
TOTAL NET ASSETS/EQUITY			<u>230,795.96</u>

Department of Finance
Central Office
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Detailed Statement of Financial Position
As of January 31, 2025

Trust Receipts

ASSETS

Current Assets

Receivables		
Inter-Agency Receivables		
Due from National Government Agencies		<u>10,000,000.00</u>

Total Current Assets		<u>10,000,000.00</u>
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TOTAL ASSETS		<u><u>10,000,000.00</u></u>
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LIABILITIES

Current Liabilities

Financial Liabilities		
Payables		
Due to Officers and Employees		42,069.43
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	15,193.98	
Due to GSIS	214.55	
Due to PhilHealth	<u>675.00</u>	16,083.53
Other Payables		
Other Payables		
Other Payables		<u>84,020.22</u>

Total Current Liabilities		<u>142,173.18</u>
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TOTAL LIABILITIES		142,173.18
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TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>9,857,826.82</u></u>
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EQUITY

Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>9,857,826.82</u>

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of January 31, 2025

Trust Receipts

TOTAL NET ASSETS/EQUITY

9,857,826.82

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

Detailed Statement of Financial Performance

As of January 31, 2025

all funds

Revenue

Service and Business Income

Service Income

Processing Fees	268,725.00	
Other Service Income	<u>11,600.00</u>	280,325.00

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>4,221.55</u>	<u>4,221.55</u>
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Total Revenue		<u>284,546.55</u>
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	25,584,673.28	
Salaries and Wages - Casual/Contractual	<u>1,071,424.48</u>	26,656,097.76

Other Compensation

Personal Economic Relief Allowance (PERA)	756,363.46	
Representation Allowance (RA)	690,250.00	
Transportation Allowance (TA)	<u>395,750.00</u>	<u>1,842,363.46</u> 28,498,461.22

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local	10,920.00	
Traveling Expenses - Foreign	<u>63,749.97</u>	74,669.97

Supplies and Materials Expenses

Office Supplies Expenses	1,188,004.45	
Accountable Forms Expenses	8,515.54	
Drugs and Medicines Expenses	241.46	
Medical, Dental and Laboratory Supplies Expenses	9,878.52	
Fuel, Oil and Lubricants Expenses	73,020.03	

Department of Finance
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Detailed Statement of Financial Performance

As of January 31, 2025

Semi-Expendable Machinery and Equipment Expenses	206,195.00		
Other Supplies and Materials Expenses	<u>28,885.68</u>	1,514,740.68	
Communication Expenses			
Postage and Courier Services	7,517.23		
Cable, Satellite, Telegraph and Radio Expenses	<u>2,010.00</u>	9,527.23	
Repairs and Maintenance			
Repairs and Maintenance - Transportation Equipment	<u>30,103.00</u>	30,103.00	
Taxes, Insurance Premiums and Other Fees			
Insurance Expenses	<u>419,856.52</u>	419,856.52	
Other Maintenance and Operating Expenses			
Representation Expenses	28,964.90		
Subscription Expenses	1,018,018.41		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>253,483.12</u>	<u>1,339,966.43</u>	3,388,863.83
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	10,842.05		
Depreciation - Buildings and Other Structures	8,364,501.51		
Depreciation - Machinery and Equipment	1,296,635.68		
Depreciation - Transportation Equipment	723,496.34		
Depreciation - Furniture, Fixtures and Books	<u>69,591.94</u>	10,465,067.52	
Amortization			
Amortization - Intangible Assets	<u>439,500.40</u>	<u>439,500.40</u>	<u>10,904,567.92</u>
Total Operating Expenses			<u>42,791,892.97</u>
Surplus/(Deficit) from Current Operations			<u>(42,507,346.42)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	70,345,970.18		70,345,970.18
Surplus(Deficit) for the period			<u><u>27,838,623.76</u></u>

Detailed Statement of Financial Performance
As of January 31, 2025

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

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

Detailed Statement of Financial Performance

For the period ending January 31, 2025

Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	268,725.00		
Other Service Income	<u>11,600.00</u>		280,325.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>4,221.55</u>		<u>4,221.55</u>
Total Revenue			<u>284,546.55</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	25,584,673.28		
Salaries and Wages - Casual/Contractual	<u>1,071,424.48</u>	26,656,097.76	
Other Compensation			
Personal Economic Relief Allowance (PERA)	756,363.46		
Representation Allowance (RA)	690,250.00		
Transportation Allowance (TA)	<u>395,750.00</u>	<u>1,842,363.46</u>	28,498,461.22
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	10,920.00		
Traveling Expenses - Foreign	<u>63,749.97</u>	74,669.97	
Supplies and Materials Expenses			
Office Supplies Expenses	1,179,999.45		
Accountable Forms Expenses	8,515.54		
Drugs and Medicines Expenses	241.46		
Medical, Dental and Laboratory Supplies Expenses	9,878.52		
Fuel, Oil and Lubricants Expenses	73,020.03		

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

Detailed Statement of Financial Performance

For the period ending January 31, 2025

Regular Agency Fund

Semi-Expendable Machinery and Equipment Expenses	38,590.00		
Other Supplies and Materials Expenses	<u>28,885.68</u>	1,339,130.68	
Communication Expenses			
Postage and Courier Services	7,517.23		
Cable, Satellite, Telegraph and Radio Expenses	<u>2,010.00</u>	9,527.23	
Repairs and Maintenance			
Repairs and Maintenance - Transportation Equipment	<u>30,103.00</u>	30,103.00	
Taxes, Insurance Premiums and Other Fees			
Insurance Expenses	<u>419,856.52</u>	419,856.52	
Other Maintenance and Operating Expenses			
Representation Expenses	28,964.90		
Subscription Expenses	1,018,018.41		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>253,483.12</u>	<u>1,339,966.43</u>	3,213,253.83
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	10,842.05		
Depreciation - Buildings and Other Structures	8,364,501.51		
Depreciation - Machinery and Equipment	1,261,888.06		
Depreciation - Transportation Equipment	723,496.34		
Depreciation - Furniture, Fixtures and Books	<u>68,427.20</u>	10,429,155.16	
Amortization			
Amortization - Intangible Assets	<u>439,500.40</u>	<u>439,500.40</u>	<u>10,868,655.56</u>
Total Operating Expenses			<u>42,580,370.61</u>
Surplus/(Deficit) from Current Operations			<u>(42,295,824.06)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	70,345,970.18		70,345,970.18
Surplus(Deficit) for the period			<u><u>28,050,146.12</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 January 31, 2025

Regular Agency Fund

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending January 31, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Less: Current Operating Expenses

Maintenance and Other Operating Expenses

Supplies and Materials Expenses

Office Supplies Expenses 8,005.00

Semi-Expendable Machinery and Equipment Expenses 167,605.00 175,610.00

Non-Cash Expenses

Depreciation

Depreciation - Machinery and Equipment 34,747.62

Depreciation - Furniture, Fixtures and Books 1,164.74 35,912.36

Total Operating Expenses 211,522.36

Surplus/(Deficit) from Current Operations (211,522.36)

Surplus(Deficit) for the period (211,522.36)

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

Detailed Statement of Cash Flows

For The Period Ended January 31, 2025

all funds

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	62,184,000.00
Receipt of Notice of Cash Allocation (NCA)	62,184,000.00
Collection of Income/Revenues	280,325.00
Collection of Service Income	280,325.00
Collection of Receivables	3,000.00
Collection of Receivables	3,000.00
Other Receipts	8,624,937.31
Collection from Audit Disallowances	5,232.85
Collection of Overpayment of Personal Services - Billed	106,256.57
Collection of Personal Accounts	76,288.89
Correction of Errors	17,920.70
Receipt for Payment of Lost Property	4,221.55
Refund of Cash Advance	253,046.57
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	8,161,970.18
Total Cash Inflows	<u>71,092,262.31</u>

Cash Outflows

Payment of Expenses	(26,071.93)
Payment for Communication Expenses	(26,071.93)
Purchase of Inventories	(4,500.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(4,500.00)
Prepayments	(79,623.76)
Payment for Prepayments	(79,623.76)
Other Disbursements	(70,240,777.70)
Grant of Cash Advance for Travel and SDO	(4,727,845.59)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(453,900.00)
Payment for Repairs and Maintenance of Transportation Equipment	(28,071.56)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(19,090.00)
Payment for Utilities Expenses	(8,037.50)
Payment of Communication Expenses	(422,052.91)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(4,143,220.52)
Payment of Payables thru ADA	(20,508,708.96)

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

Detailed Statement of Cash Flows

For The Period Ended January 31, 2025

Payment of Professional and Other Professional Services	(1,543,799.58)
Payment of Salaries, Allowances, Bonus and Other Compensation	(18,649,781.13)
Payment of Training and Scholarship Expenses	(805,293.58)
Payment/Reimbursement for Repairs and Maintenance	(5,800.00)
Payment/Reimbursement of Travelling Expenses	(549,547.31)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(3,022.26)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(10,115,291.18)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(14,122.36)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(8,161,970.18)
Replenishment of Petty Cash	(81,223.08)
Total Cash Outflows	<u>(70,350,973.39)</u>
Cash Provided by (Used in) Operating Activities	<u>741,288.92</u>
Total Cash provided by Operating, Investing and Financing Activities	741,288.92
Add : Cash Balance, Beginning Jan 1 2025	<u>1,362,672.39</u>
Cash Balance, Ending Jan 31 2025	<u><u>2,103,961.31</u></u>

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

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

Detailed Statement of Cash Flows

For The Period Ended January 31, 2025

Trust Receipts

Add : Cash Balance, Beginning Jan 1 2025

0.00

Cash Balance, Ending Jan 31 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 January 31, 2025

Business Related Funds

Add : Cash Balance, Beginning Jan 1 2025

0.00

Cash Balance, Ending Jan 31 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 January 31, 2025

Internally Generated Funds

Add : Cash Balance, Beginning Jan 1 2025	<u>0.00</u>
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Cash Balance, Ending Jan 31 2025	<u><u>0.00</u></u>
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period January 01, 2025 To January 31, 2025

All Funds

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	62,184,000.00
Receipt of Notice of Cash Allocation (NCA)	62,184,000.00
Collection of Income/Revenues	280,325.00
Collection of Service Income	280,325.00
Collection of Receivables	3,000.00
Collection of Receivables	3,000.00
Other Receipts	8,624,937.31
Collection from Audit Disallowances	5,232.85
Collection of Overpayment of Personal Services - Billed	106,256.57
Collection of Personal Accounts	76,288.89
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Receipt for Payment of Lost Property	4,221.55
Refund of Cash Advance	253,046.57
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Total Cash Inflows	<u>71,092,262.31</u>

Cash Outflows

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Payment for Communication Expenses	(26,071.93)
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Payment for the Purchase of Semi-Expendable Machinery and Equipment	(19,090.00)
Payment for Utilities Expenses	(8,037.50)
Payment of Communication Expenses	(422,052.91)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(4,143,220.52)
Payment of Payables thru ADA	(20,508,708.96)

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

Detailed Statement of Cash Flows

For The Period January 01, 2025 To January 31, 2025

Payment of Professional and Other Professional Services	(1,543,799.58)
Payment of Salaries, Allowances, Bonus and Other Compensation	(18,649,781.13)
Payment of Training and Scholarship Expenses	(805,293.58)
Payment/Reimbursement for Repairs and Maintenance	(5,800.00)
Payment/Reimbursement of Travelling Expenses	(549,547.31)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(3,022.26)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(10,115,291.18)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(14,122.36)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(8,161,970.18)
Replenishment of Petty Cash	(81,223.08)
Total Cash Outflows	<u>(70,350,973.39)</u>
Cash Provided by (Used in) Operating Activities	<u>741,288.92</u>
Total Cash provided by Operating, Investing and Financing Activities	741,288.92
Add : Cash Balance, Beginning Jan 1 2025	<u>1,362,672.39</u>
Cash Balance, Ending Jan 31 2025	<u><u>2,103,961.31</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

Statement of Changes in Net Assets/Equity

As of January 31, 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	(6,194,499.53)
Other Adjustments	0.00
Restated balance	1,055,105,623.49
Changes in net assets/equity for 2025	
Surplus for the period	27,838,623.76
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	27,838,047.76
Balance at Jan 31, 2025	1,082,943,671.25

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of January 31, 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 January 31, 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	(6,160,418.33)
Other Adjustments	0.00
Restated balance	1,051,469,198.42
Changes in net assets/equity for 2025	
Surplus for the period	28,050,146.12
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	28,049,570.12
Balance at Jan 31, 2025	1,079,518,768.54

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of January 31, 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	(211,522.36)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	(211,522.36)
Balance at Jan 31, 2025	(6,663,720.07)

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of January 31, 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 Jan 31, 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 January 31, 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 Jan 31, 2025	230,795.96

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of January 31, 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 Jan 31, 2025	9,857,826.82