



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



April 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 **MARCH 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



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

ALL FUNDS
As of March 31, 2025

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	364,293.04	
Petty Cash	10101020	770,000.00	
Cash in Bank - Local Currency, Current Account	10102020	492,950.95	
Cash - Treasury/Agency Deposit, Regular	10104010	2,754,184.53	
Cash - Modified Disbursement System (MDS), Trust	10104060	383,227.78	
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	2,088,222.96	
Other Receivables	10399990	217,371.24	
Office Supplies Inventory	10404010	3,616,413.33	
Accountable Forms, Plates and Stickers Inventory	10404020	137,114.05	
Drugs and Medicines Inventory	10404060	609,259.05	
Medical, Dental and Laboratory Supplies Inventory	10404070	269,707.97	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	6,291,413.65	
Semi-Expendable Information and Communications Technology Equipment	10405030	2,843,640.00	
Semi-Expendable Communications Equipment	10405070	50,000.00	
Semi-Expendable Other Equipment	10405990	78,900.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,639,643.70
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		872,844,571.89
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,671,712.54
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,213,187.39
Information and Communication Technology Equipment	10605030	187,005,269.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		133,017,369.36
Communication Equipment	10605070	962,127.78	
Accumulated Depreciation - Communication Equipment	10605071		289,927.73
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,385,338.43
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		315,419.14
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		627,760.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		984,734.79
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,780,596.82
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		46,414,863.69
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,439,831.70
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	249,905,566.66	
Accumulated Amortization - Computer Software	10801021		232,340,297.79
Advances to Special Disbursing Officer	19901030	3,946,224.12	
Advances to Officers and Employees	19901040	3,652,468.69	
Advances to Contractors	19902010	7,460,440.72	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
Prepaid Insurance	19902050	4,623,636.68	
Prepaid Subscription	19902100	30,656,609.20	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		43,162,154.78
Due to Officers and Employees	20101020		2,177,195.29
Due to BIR	20201010		5,724,444.77
Due to GSIS	20201020		4,854,851.91
Due to Pag-IBIG	20201030		513,492.11
Due to PhilHealth	20201040		861,946.31
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		319,590.49
Trust Liabilities	20401010		103,093.62
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		2,592,254.20
Accumulated Surplus/(Deficit)	30101010		1,036,218,231.02
Processing Fees	40201130		976,105.00
Other Service Income	40201990		17,400.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		284,993,606.37
Miscellaneous Income	40699990		7,653.55
Salaries and Wages - Regular	50101010	81,969,027.42	
Salaries and Wages - Casual/Contractual	50101020	4,598,280.66	
Personal Economic Relief Allowance (PERA)	50102010	2,378,111.27	
Representation Allowance (RA)	50102020	2,328,250.00	
Transportation Allowance (TA)	50102030	1,407,000.00	
Clothing/Uniform Allowance	50102040	2,604,000.00	
Overtime and Night Pay	50102130	149,868.50	
Retirement and Life Insurance Premiums	50103010	6,838,601.22	
Pag-IBIG Contributions	50103020	162,000.00	
PhilHealth Contributions	50103030	1,211,938.56	
Employees Compensation Insurance Premiums	50103040	80,600.00	
Terminal Leave Benefits	50104030	54,269.80	
Traveling Expenses - Local	50201010	110,465.88	
Traveling Expenses - Foreign	50201020	11,234,493.63	
Training Expenses	50202010	2,556,997.29	
Office Supplies Expenses	50203010	2,086,393.54	
Accountable Forms Expenses	50203020	23,139.39	
Drugs and Medicines Expenses	50203070	42,674.11	
Medical, Dental and Laboratory Supplies Expenses	50203080	59,986.43	
Fuel, Oil and Lubricants Expenses	50203090	562,296.51	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,628,859.00	
Other Supplies and Materials Expenses	50203990	141,834.91	
Water Expenses	50204010	540,572.12	
Electricity Expenses	50204020	5,315,588.13	
Postage and Courier Services	50205010	31,970.48	
Telephone Expenses	50205020	594,029.72	
Internet Subscription Expenses	50205030	150,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	6,030.00	
Extraordinary and Miscellaneous Expenses	50210030	907,800.00	
Consultancy Services	50211030	1,091,792.30	
Other Professional Services	50211990	13,933,026.08	
Janitorial Services	50212020	203,158.10	
Other General Services	50212990	569,282.59	
Repairs and Maintenance - Buildings and Other Structures	50213040	63,720.00	
Repairs and Maintenance - Transportation Equipment	50213060	318,790.98	
Taxes, Duties and Licenses	50215010	26,540.00	
Fidelity Bond Premiums	50215020	29,261.25	
Insurance Expenses	50215030	908,170.91	
Representation Expenses	50299030	428,721.61	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office


Pre-Closing Trial Balance

As of March 31, 2025

Account Title	Account Code	Debit	Credit
Rent/Lease Expenses	50299050	857,884.00	
Subscription Expenses	50299070	8,133,835.44	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	2,986,179.93	
Depreciation - Land Improvements	50501020	32,526.15	
Depreciation - Buildings and Other Structures	50501040	25,093,504.53	
Depreciation - Machinery and Equipment	50501050	4,026,835.84	
Depreciation - Transportation Equipment	50501060	2,170,489.02	
Depreciation - Furniture, Fixtures and Books	50501070	208,775.82	
Amortization - Intangible Assets	50502010	1,308,286.45	
TOTAL		2,752,968,301.39	2,752,968,301.39

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 March 31, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	364,293.04	
Petty Cash	10101020	770,000.00	
Cash in Bank - Local Currency, Current Account	10102020	492,950.95	
Cash - Treasury/Agency Deposit, Regular	10104010	2,754,184.53	
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	2,061,954.30	
Other Receivables	10399990	217,371.24	
Office Supplies Inventory	10404010	3,615,621.33	
Accountable Forms, Plates and Stickers Inventory	10404020	137,114.05	
Drugs and Medicines Inventory	10404060	609,259.05	
Medical, Dental and Laboratory Supplies Inventory	10404070	269,707.97	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	6,291,413.65	
Semi-Expendable Information and Communications Technology Equipment	10405030	2,619,070.00	
Semi-Expendable Communications Equipment	10405070	50,000.00	
Semi-Expendable Other Equipment	10405990	78,900.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,639,643.70
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		872,844,571.89
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,671,712.54
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,213,187.39
Information and Communication Technology Equipment	10605030	174,654,019.31	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		122,199,807.71
Communication Equipment	10605070	897,690.00	
Accumulated Depreciation - Communication Equipment	10605071		233,303.30
Military, Police and Security Equipment	10605100	16,946,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,385,338.43
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		315,419.14
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		627,760.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		415,535.52
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,780,596.82
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		46,414,863.69
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,309,380.76
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	89,661,360.14	
Accumulated Amortization - Computer Software	10801021		72,096,091.27
Advances to Special Disbursing Officer	19901030	3,946,224.12	
Advances to Officers and Employees	19901040	1,942,422.13	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	4,623,636.68	
Prepaid Subscription	19902100	30,656,609.20	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		32,382,431.17
Due to Officers and Employees	20101020		1,749,193.01

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of March 31, 2025
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to BIR	20201010		5,684,683.76
Due to GSIS	20201020		4,828,485.87
Due to Pag-IBIG	20201030		512,292.11
Due to PhilHealth	20201040		853,157.36
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		319,590.49
Trust Liabilities	20401010		103,093.62
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		2,542,854.67
Accumulated Surplus/(Deficit)	30101010		1,032,581,805.95
Processing Fees	40201130		976,105.00
Other Service Income	40201990		17,400.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		284,301,651.37
Miscellaneous Income	40699990		7,653.55
Salaries and Wages - Regular	50101010	81,969,027.42	
Salaries and Wages - Casual/Contractual	50101020	4,264,141.66	
Personal Economic Relief Allowance (PERA)	50102010	2,378,111.27	
Representation Allowance (RA)	50102020	2,328,250.00	
Transportation Allowance (TA)	50102030	1,407,000.00	
Clothing/Uniform Allowance	50102040	2,604,000.00	
Overtime and Night Pay	50102130	149,868.50	
Retirement and Life Insurance Premiums	50103010	6,838,601.22	
Pag-IBIG Contributions	50103020	162,000.00	
PhilHealth Contributions	50103030	1,211,938.56	
Employees Compensation Insurance Premiums	50103040	80,600.00	
Terminal Leave Benefits	50104030	54,269.80	
Traveling Expenses - Local	50201010	110,465.88	
Traveling Expenses - Foreign	50201020	11,234,493.63	
Training Expenses	50202010	2,556,997.29	
Office Supplies Expenses	50203010	2,078,300.54	
Accountable Forms Expenses	50203020	23,139.39	
Drugs and Medicines Expenses	50203070	42,674.11	
Medical, Dental and Laboratory Supplies Expenses	50203080	59,986.43	
Fuel, Oil and Lubricants Expenses	50203090	562,296.51	
Semi-Expendable Machinery and Equipment Expenses	50203210	1,291,298.00	
Other Supplies and Materials Expenses	50203990	141,834.91	
Water Expenses	50204010	540,572.12	
Electricity Expenses	50204020	5,315,588.13	
Postage and Courier Services	50205010	31,970.48	
Telephone Expenses	50205020	594,029.72	
Internet Subscription Expenses	50205030	150,000.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	6,030.00	
Extraordinary and Miscellaneous Expenses	50210030	907,800.00	
Consultancy Services	50211030	1,091,792.30	
Other Professional Services	50211990	13,933,026.08	
Janitorial Services	50212020	203,158.10	
Other General Services	50212990	569,282.59	
Repairs and Maintenance - Buildings and Other Structures	50213040	63,720.00	
Repairs and Maintenance - Transportation Equipment	50213060	318,790.98	
Taxes, Duties and Licenses	50215010	26,540.00	
Fidelity Bond Premiums	50215020	29,261.25	
Insurance Expenses	50215030	908,170.91	
Representation Expenses	50299030	428,721.61	
Rent/Lease Expenses	50299050	857,884.00	
Subscription Expenses	50299070	8,133,835.44	
Donations	50299080	39,500.00	
Other Maintenance and Operating Expenses	50299990	2,986,179.93	
Depreciation - Land Improvements	50501020	32,526.15	

Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

**As of March 31, 2025
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Depreciation - Buildings and Other Structures	50501040	25,093,504.53	
Depreciation - Machinery and Equipment	50501050	3,922,592.98	
Depreciation - Transportation Equipment	50501060	2,170,489.02	
Depreciation - Furniture, Fixtures and Books	50501070	205,281.60	
Amortization - Intangible Assets	50502010	1,308,286.45	
TOTAL		2,565,132,700.00	2,565,132,700.00

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 March 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	792.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	224,570.00	
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Information and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,817,561.65
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		56,624.43
Technical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		569,199.27
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		130,450.94
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	337,561.00	
Depreciation - Machinery and Equipment	50501050	104,242.86	
Depreciation - Furniture, Fixtures and Books	50501070	3,494.22	
TOTAL		183,339,636.36	183,339,636.36

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 March 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 March 31, 2025
Trust Receipts**

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Trust	10104060	383,227.78	
Due from National Government Agencies	10303010	10,000,000.00	
Due to Officers and Employees	20101020		42,069.43
Due to BIR	20201010		39,761.01
Due to GSIS	20201020		26,366.04
Due to Pag-IBIG	20201030		1,200.00
Due to PhilHealth	20201040		8,788.95
Other Payables	29999990		49,399.53
Accumulated Surplus/(Deficit)	30101010		9,857,826.82
Subsidy from National Government	40301010		691,955.00
Salaries and Wages - Casual/Contractual	50101020	334,139.00	
TOTAL		10,717,366.78	10,717,366.78

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 March 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	364,293.04	
Petty Cash	<u>770,000.00</u>	1,134,293.04

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		492,950.95
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	2,754,184.53	
Cash - Modified Disbursement System (MDS), Trust	<u>383,227.78</u>	<u>3,137,412.31</u>
		4,764,656.30

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	2,088,222.96	
Other Receivables	<u>217,371.24</u>	<u>3,667,545.43</u>
		26,412,589.08

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

Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,616,413.33		
Accountable Forms, Plates and Stickers Inventory	137,114.05		
Drugs and Medicines Inventory	609,259.05		
Medical, Dental and Laboratory Supplies Inventory	269,707.97		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>6,291,413.65</u>	10,938,143.05	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	2,843,640.00		
Semi-Expendable Communications Equipment	50,000.00		
Semi-Expendable Other Equipment	<u>78,900.00</u>	2,972,540.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	13,958,162.65
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,946,224.12		
Advances to Officers and Employees	<u>3,652,468.69</u>	7,598,692.81	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	4,623,636.68		
Prepaid Subscription	30,656,609.20		
Other Prepayments	<u>3,484,098.57</u>	<u>46,224,785.17</u>	<u>53,823,477.98</u>
Total Current Assets			99,241,630.41
Non - Current Assets			
Property, Plant and Equipment			
Land			

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

Land			333,978,032.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,639,643.70</u>		626,177.80
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>872,844,571.89</u>	613,993,289.14	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,671,712.54</u>	<u>19,875,379.29</u>	633,868,668.43
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,213,187.39</u>	349,494.35	
Information and Communication Technology Equipment	187,005,269.67		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>133,017,369.36</u>	53,987,900.31	
Communication Equipment	962,127.78		
Less : Accumulated Depreciation - Communication Equipment	<u>289,927.73</u>	672,200.05	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,385,338.43</u>	8,561,182.49	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>315,419.14</u>	167,580.86	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>627,760.00</u>	505,040.00	

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

Detailed Statement of Financial Position
As of March 31, 2025

Technical and Scientific Equipment	2,244,042.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>984,734.79</u>	1,259,307.49	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,780,596.82</u>	<u>1,846,304.01</u>	67,349,009.56
Transportation Equipment			
Motor Vehicles	91,628,924.99		
Less : Accumulated Depreciation - Motor Vehicles	<u>46,414,863.69</u>		45,214,061.30
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,439,831.70</u>		3,733,317.00
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>	1,084,857,860.85
Intangible Assets			
Intangible Assets			
Computer Software	249,905,566.66		
Less : Accumulated Amortization - Computer Software	<u>232,340,297.79</u>		<u>17,565,268.87</u>
Total Non - Current Assets			<u>1,102,423,129.72</u>
TOTAL ASSETS			<u><u>1,201,664,760.13</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		43,162,154.78	
Due to Officers and Employees		<u>2,177,195.29</u>	45,339,350.07

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

Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	5,724,444.77	
Due to GSIS	4,854,851.91	
Due to Pag-IBIG	513,492.11	
Due to PhilHealth	861,946.31	
Due to NGAs	501,096.93	
Due to GOCCs	<u>319,590.49</u>	12,775,422.52
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	103,093.62	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	10,949,379.61
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>2,592,254.20</u>
Total Current Liabilities		<u>71,657,066.40</u>
TOTAL LIABILITIES		71,657,066.40
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,130,007,693.73</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,130,007,693.73</u>
TOTAL NET ASSETS/EQUITY		<u>1,130,007,693.73</u>

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

Detailed Statement of Financial Position
As of March 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 March 31, 2025

Regular Agency Fund

ASSETS

Current Assets

Cash and Cash Equivalents			
Cash on Hand			
Cash - Collecting Officers	364,293.04		
Petty Cash	<u>770,000.00</u>	1,134,293.04	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		492,950.95	
Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular		<u>2,754,184.53</u>	4,381,428.52
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	
Inter-Agency Receivables			
Due from National Government Agencies		12,408,476.03	
Other Receivables			
Receivables- Disallowances/Charges	1,307,123.93		
Due from Officers and Employees	2,061,954.30		
Other Receivables	<u>217,371.24</u>	<u>3,586,449.47</u>	15,995,565.25
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	3,615,621.33		
Accountable Forms, Plates and Stickers Inventory	137,114.05		

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

Regular Agency Fund

Drugs and Medicines Inventory	609,259.05		
Medical, Dental and Laboratory Supplies Inventory	269,707.97		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>6,291,413.65</u>	10,937,351.05	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	2,619,070.00		
Semi-Expendable Communications Equipment	50,000.00		
Semi-Expendable Other Equipment	<u>78,900.00</u>	2,747,970.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	13,732,800.65
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,946,224.12		
Advances to Officers and Employees	<u>1,942,422.13</u>	5,888,646.25	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	4,623,636.68		
Prepaid Subscription	30,656,609.20		
Other Prepayments	<u>3,484,098.57</u>	<u>46,224,785.17</u>	<u>52,113,431.42</u>
Total Current Assets			86,505,970.24
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		

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

Regular Agency Fund

Less : Accumulated Depreciation - Other Land Improvements	<u>1,639,643.70</u>		626,177.80
Buildings and Other Structures			
Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>872,844,571.89</u>	613,993,289.14	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,671,712.54</u>	<u>19,875,379.29</u>	633,868,668.43
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,213,187.39</u>	349,494.35	
Information and Communication Technology Equipment	174,654,019.31		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>122,199,807.71</u>	52,454,211.60	
Communication Equipment	897,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>233,303.30</u>	664,386.70	
Military, Police and Security Equipment	16,946,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,385,338.43</u>	8,561,182.49	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>315,419.14</u>	167,580.86	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>627,760.00</u>	505,040.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>415,535.52</u>	421,607.12	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,780,596.82</u>	<u>1,846,304.01</u>	64,969,807.13
Transportation Equipment			
Motor Vehicles	91,628,924.99		

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

Detailed Statement of Financial Position
As of March 31, 2025

Regular Agency Fund

Less : Accumulated Depreciation - Motor Vehicles	46,414,863.69	45,214,061.30	
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	7,309,380.76	3,716,641.94	
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	1,082,458,054.31
Intangible Assets			
Intangible Assets			
Computer Software	89,661,360.14		
Less : Accumulated Amortization - Computer Software	72,096,091.27		17,565,268.87
Total Non - Current Assets			1,100,023,323.18
TOTAL ASSETS			1,186,529,293.42
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		32,382,431.17	
Due to Officers and Employees		1,749,193.01	34,131,624.18
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		5,684,683.76	
Due to GSIS		4,828,485.87	
Due to Pag-IBIG		512,292.11	
Due to PhilHealth		853,157.36	

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

Regular Agency Fund

Due to NGAs	501,096.93	
Due to GOCCs	<u>319,590.49</u>	12,699,306.52
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	103,093.62	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	10,688,004.31
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>2,542,854.67</u>
Total Current Liabilities		<u>60,062,449.68</u>
TOTAL LIABILITIES		60,062,449.68
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,126,466,843.74</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,126,466,843.74</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,126,466,843.74</u></u>

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

Detailed Statement of Financial Position
As of March 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

792.00

Semi-Expendable Machinery and Equipment

Semi-Expendable Information and Communications Technology Equipment

224,570.00

225,362.00

Other Assets

Advances

Advances to Officers and Employees

1,710,046.56

Total Current Assets

2,121,636.43

Non - Current Assets

Property, Plant and Equipment

Infrastructure Assets

Power Supply Systems

98,490.84

Less : Accumulated Depreciation - Power Supply Systems

94,561.79

3,929.05

Machinery and Equipment

Information and Communication Technology Equipment

12,351,250.36

Less : Accumulated Depreciation - Information and Communication Technology Equipment

10,817,561.65

1,533,688.71

Communication Equipment

64,437.78

Less : Accumulated Depreciation - Communication Equipment

56,624.43

7,813.35

Technical and Scientific Equipment

1,406,899.64

Less : Accumulated Depreciation - Technical and Scientific Equipment

569,199.27

837,700.37

2,379,202.43

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of March 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>130,450.94</u>	<u>16,675.06</u>	<u>2,399,806.54</u>
Total Non - Current Assets			<u>2,399,806.54</u>
TOTAL ASSETS			<u><u>4,521,442.97</u></u>
LIABILITIES			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	10,779,723.61		
Due to Officers and Employees	<u>385,932.85</u>		11,165,656.46
Trust Liabilities			
Trust Liabilities			
Guaranty/Security Deposits Payable			<u>261,375.30</u>
Total Current Liabilities			<u>11,427,031.76</u>
TOTAL LIABILITIES			11,427,031.76
TOTAL ASSETS LESS TOTAL LIABILITIES			<u><u>(6,905,588.79)</u></u>
EQUITY			
Net Asset/Equity			
Net Asset/Equity			
Accumulated Surplus/(Deficit)			<u>(6,905,588.79)</u>
TOTAL NET ASSETS/EQUITY			<u><u>(6,905,588.79)</u></u>

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

230,795.96

TOTAL ASSETS

230,795.96

TOTAL LIABILITIES

0.00

TOTAL ASSETS LESS TOTAL LIABILITIES

230,795.96

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit) 230,795.96

TOTAL NET ASSETS/EQUITY

230,795.96

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

Detailed Statement of Financial Position
As of March 31, 2025

Trust Receipts

ASSETS

Current Assets

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Modified Disbursement System (MDS),
Trust

383,227.78

Receivables

Inter-Agency Receivables

Due from National Government Agencies

10,000,000.00

Total Current Assets

10,383,227.78

TOTAL ASSETS

10,383,227.78

LIABILITIES

Current Liabilities

Financial Liabilities

Payables

Due to Officers and Employees

42,069.43

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

39,761.01

Due to GSIS

26,366.04

Due to Pag-IBIG

1,200.00

Due to PhilHealth

8,788.95

76,116.00

Other Payables

Other Payables

Other Payables

49,399.53

Total Current Liabilities

167,584.96

TOTAL LIABILITIES

167,584.96

TOTAL ASSETS LESS TOTAL LIABILITIES

10,215,642.82

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Page 1 of 2

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

Detailed Statement of Financial Position
As of March 31, 2025

Trust Receipts

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

10,215,642.82

TOTAL NET ASSETS/EQUITY

10,215,642.82

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

Detailed Statement of Financial Performance
As of March 31, 2025

Revenue			
Service and Business Income			
Service Income			
Processing Fees	976,105.00		
Other Service Income	<u>17,400.00</u>	993,505.00	
Business Income			
Interest Income	<u>57.36</u>	<u>57.36</u>	993,562.36
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>7,653.55</u>		<u>7,653.55</u>
Total Revenue			<u>1,001,215.91</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	81,969,027.42		
Salaries and Wages - Casual/Contractual	<u>4,598,280.66</u>	86,567,308.08	
Other Compensation			
Personal Economic Relief Allowance (PERA)	2,378,111.27		
Representation Allowance (RA)	2,328,250.00		
Transportation Allowance (TA)	1,407,000.00		
Clothing/Uniform Allowance	2,604,000.00		
Overtime and Night Pay	<u>149,868.50</u>	8,867,229.77	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	6,838,601.22		
Pag-IBIG Contributions	162,000.00		
PhilHealth Contributions	1,211,938.56		
Employees Compensation Insurance Premiums	<u>80,600.00</u>	8,293,139.78	
Other Personnel Benefits			

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

Terminal Leave Benefits	<u>54,269.80</u>	<u>54,269.80</u>	103,781,947.43
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	110,465.88		
Traveling Expenses - Foreign	<u>11,234,493.63</u>	11,344,959.51	
Training and Scholarship Expenses			
Training Expenses	<u>2,556,997.29</u>	2,556,997.29	
Supplies and Materials Expenses			
Office Supplies Expenses	2,086,393.54		
Accountable Forms Expenses	23,139.39		
Drugs and Medicines Expenses	42,674.11		
Medical, Dental and Laboratory Supplies Expenses	59,986.43		
Fuel, Oil and Lubricants Expenses	562,296.51		
Semi-Expendable Machinery and Equipment Expenses	1,628,859.00		
Other Supplies and Materials Expenses	<u>141,834.91</u>	4,545,183.89	
Utility Expenses			
Water Expenses	540,572.12		
Electricity Expenses	<u>5,315,588.13</u>	5,856,160.25	
Communication Expenses			
Postage and Courier Services	31,970.48		
Telephone Expenses	594,029.72		
Internet Subscription Expenses	150,000.00		
Cable, Satellite, Telegraph and Radio Expenses	<u>6,030.00</u>	782,030.20	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>907,800.00</u>	907,800.00	
Professional Services			
Consultancy Services	1,091,792.30		
Other Professional Services	<u>13,933,026.08</u>	15,024,818.38	

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

General Services			
Janitorial Services	203,158.10		
Other General Services	<u>569,282.59</u>	772,440.69	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	63,720.00		
Repairs and Maintenance - Transportation Equipment	<u>318,790.98</u>	382,510.98	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	26,540.00		
Fidelity Bond Premiums	29,261.25		
Insurance Expenses	<u>908,170.91</u>	963,972.16	
Other Maintenance and Operating Expenses			
Representation Expenses	428,721.61		
Rent/Lease Expenses	857,884.00		
Subscription Expenses	8,133,835.44		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>2,986,179.93</u>	<u>12,446,120.98</u>	55,582,994.33
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	32,526.15		
Depreciation - Buildings and Other Structures	25,093,504.53		
Depreciation - Machinery and Equipment	4,026,835.84		
Depreciation - Transportation Equipment	2,170,489.02		
Depreciation - Furniture, Fixtures and Books	<u>208,775.82</u>	31,532,131.36	
Amortization			
Amortization - Intangible Assets	<u>1,308,286.45</u>	<u>1,308,286.45</u>	<u>32,840,417.81</u>
Total Operating Expenses			<u>192,205,359.57</u>
Surplus/(Deficit) from Current Operations			<u>(191,204,143.66)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			

Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of March 31, 2025

Subsidy from National Government

284,993,606.37

284,993,606.37

Surplus(Deficit) for the period

93,789,462.71

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 March 31, 2025
Regular Agency Fund

Revenue			
Service and Business Income			
Service Income			
Processing Fees	976,105.00		
Other Service Income	<u>17,400.00</u>	993,505.00	
Business Income			
Interest Income	<u>57.36</u>	<u>57.36</u>	993,562.36
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>7,653.55</u>		<u>7,653.55</u>
Total Revenue			<u>1,001,215.91</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	81,969,027.42		
Salaries and Wages - Casual/Contractual	<u>4,264,141.66</u>	86,233,169.08	
Other Compensation			
Personal Economic Relief Allowance (PERA)	2,378,111.27		
Representation Allowance (RA)	2,328,250.00		
Transportation Allowance (TA)	1,407,000.00		
Clothing/Uniform Allowance	2,604,000.00		
Overtime and Night Pay	<u>149,868.50</u>	8,867,229.77	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	6,838,601.22		
Pag-IBIG Contributions	162,000.00		
PhilHealth Contributions	1,211,938.56		
Employees Compensation Insurance Premiums	<u>80,600.00</u>	8,293,139.78	
Other Personnel Benefits			

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Performance
For the period ending March 31, 2025
Regular Agency Fund

Terminal Leave Benefits	<u>54,269.80</u>	<u>54,269.80</u>	103,447,808.43
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	110,465.88		
Traveling Expenses - Foreign	<u>11,234,493.63</u>	11,344,959.51	
Training and Scholarship Expenses			
Training Expenses	<u>2,556,997.29</u>	2,556,997.29	
Supplies and Materials Expenses			
Office Supplies Expenses	2,078,300.54		
Accountable Forms Expenses	23,139.39		
Drugs and Medicines Expenses	42,674.11		
Medical, Dental and Laboratory Supplies Expenses	59,986.43		
Fuel, Oil and Lubricants Expenses	562,296.51		
Semi-Expendable Machinery and Equipment Expenses	1,291,298.00		
Other Supplies and Materials Expenses	<u>141,834.91</u>	4,199,529.89	
Utility Expenses			
Water Expenses	540,572.12		
Electricity Expenses	<u>5,315,588.13</u>	5,856,160.25	
Communication Expenses			
Postage and Courier Services	31,970.48		
Telephone Expenses	594,029.72		
Internet Subscription Expenses	150,000.00		
Cable, Satellite, Telegraph and Radio Expenses	<u>6,030.00</u>	782,030.20	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>907,800.00</u>	907,800.00	
Professional Services			
Consultancy Services	1,091,792.30		
Other Professional Services	<u>13,933,026.08</u>	15,024,818.38	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Performance
For the period ending March 31, 2025
Regular Agency Fund

General Services			
Janitorial Services	203,158.10		
Other General Services	<u>569,282.59</u>	772,440.69	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	63,720.00		
Repairs and Maintenance - Transportation Equipment	<u>318,790.98</u>	382,510.98	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	26,540.00		
Fidelity Bond Premiums	29,261.25		
Insurance Expenses	<u>908,170.91</u>	963,972.16	
Other Maintenance and Operating Expenses			
Representation Expenses	428,721.61		
Rent/Lease Expenses	857,884.00		
Subscription Expenses	8,133,835.44		
Donations	39,500.00		
Other Maintenance and Operating Expenses	<u>2,986,179.93</u>	<u>12,446,120.98</u>	55,237,340.33
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	32,526.15		
Depreciation - Buildings and Other Structures	25,093,504.53		
Depreciation - Machinery and Equipment	3,922,592.98		
Depreciation - Transportation Equipment	2,170,489.02		
Depreciation - Furniture, Fixtures and Books	<u>205,281.60</u>	31,424,394.28	
Amortization			
Amortization - Intangible Assets	<u>1,308,286.45</u>	<u>1,308,286.45</u>	<u>32,732,680.73</u>
Total Operating Expenses			<u>191,417,829.49</u>
Surplus/(Deficit) from Current Operations			<u>(190,416,613.58)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			

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

Detailed Statement of Financial Performance
For the period ending March 31, 2025
Regular Agency Fund

Subsidy from National Government	284,301,651.37	284,301,651.37
Surplus(Deficit) for the period		<u>93,885,037.79</u>

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

For the period ending March 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	8,093.00	
Semi-Expendable Machinery and Equipment Expenses	<u>337,561.00</u>	345,654.00
Non-Cash Expenses		
Depreciation		
Depreciation - Machinery and Equipment	104,242.86	
Depreciation - Furniture, Fixtures and Books	<u>3,494.22</u>	<u>107,737.08</u>
Total Operating Expenses		<u>453,391.08</u>
Surplus/(Deficit) from Current Operations		<u>(453,391.08)</u>
Surplus(Deficit) for the period		<u><u>(453,391.08)</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 March 31, 2025

Trust Receipts

Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Casual/Contractual		<u>334,139.00</u>	<u>334,139.00</u>
Total Operating Expenses			<u>334,139.00</u>
Surplus/(Deficit) from Current Operations			<u>(334,139.00)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government		691,955.00	691,955.00
Surplus(Deficit) for the period			<u><u>357,816.00</u></u>

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

Detailed Statement of Cash Flows

For The Period Ended March 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	91,406,955.00
Receipt of Notice of Cash Allocation (NCA)	91,406,955.00
Collection of Income/Revenues	367,632.36
Collection of Other Income	57.36
Collection of Service Income	367,575.00
Other Receipts	71,010,303.36
Adjustment for cash accounts	40,050.11
Adjustment on Notice of Cash Allocation (NCA)	62,208,940.59
Collection of Overpayment of Personal Services - Billed	206,487.92
Collection of Personal Accounts	469,200.35
Receipt for Payment of Lost Property	3,432.00
Refund of Cash Advance	531,458.62
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,550,733.77
Total Cash Inflows	<u>162,784,890.72</u>

Cash Outflows

Payment of Expenses	(170,482.72)
Payment for Communication Expenses	(24,260.79)
Payment for Utility Expenses	(146,221.93)
Purchase of Inventories	(4,050.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(4,050.00)
Prepayments	(3,184,662.78)
Payment for Prepayments	(3,184,662.78)
Other Disbursements	(160,162,459.92)
Adjustment on Notice of Cash Allocation (NCA)	(62,208,940.59)
Grant of Cash Advance for Travel and SDO	(3,135,982.93)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(483,400.00)
Payment for Utilities Expenses	(5,350,206.95)
Payment of Communication Expenses	(563,162.50)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(5,754,031.46)
Payment of Other Personnel Benefits	(62,482.15)
Payment of Payables thru ADA	(13,004,246.31)

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

Detailed Statement of Cash Flows

For The Period Ended March 31, 2025

Payment of Professional and Other Professional Services	(16,075,535.32)
Payment of Salaries, Allowances, Bonus and Other Compensation	(24,128,387.81)
Payment of Taxes, Insurance Premiums and Other fees	(1,283,377.63)
Payment of Training and Scholarship Expenses	(644,034.62)
Payment/Reimbursement for Repairs and Maintenance	(121,506.19)
Payment/Reimbursement of Travelling Expenses	(7,125,286.79)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(87,178.12)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(12,213,977.47)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(214,780.42)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,550,733.77)
Replenishment of Petty Cash	(150,415.95)
Unutilized Notice of Cash Allocation (NCA)	(4,792.94)
Total Cash Outflows	<u>(163,521,655.42)</u>
Cash Provided by (Used in) Operating Activities	<u>(736,764.70)</u>
Total Cash provided by Operating, Investing and Financing Activities	<u>(736,764.70)</u>
Add : Cash Balance, Beginning Mar 1 2025	<u>5,501,421.00</u>
Cash Balance, Ending Mar 31 2025	<u><u>4,764,656.30</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 March 01, 2025 To March 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	91,406,955.00
Receipt of Notice of Cash Allocation (NCA)	91,406,955.00
Collection of Income/Revenues	367,632.36
Collection of Other Income	57.36
Collection of Service Income	367,575.00
Other Receipts	71,010,303.36
Adjustment for cash accounts	40,050.11
Adjustment on Notice of Cash Allocation (NCA)	62,208,940.59
Collection of Overpayment of Personal Services - Billed	206,487.92
Collection of Personal Accounts	469,200.35
Receipt for Payment of Lost Property	3,432.00
Refund of Cash Advance	531,458.62
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,550,733.77
Total Cash Inflows	<u>162,784,890.72</u>

Cash Outflows

Payment of Expenses	(170,482.72)
Payment for Communication Expenses	(24,260.79)
Payment for Utility Expenses	(146,221.93)
Purchase of Inventories	(4,050.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(4,050.00)
Prepayments	(3,184,662.78)
Payment for Prepayments	(3,184,662.78)
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Adjustment on Notice of Cash Allocation (NCA)	(62,208,940.59)
Grant of Cash Advance for Travel and SDO	(3,135,982.93)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(483,400.00)
Payment for Utilities Expenses	(5,350,206.95)
Payment of Communication Expenses	(563,162.50)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(5,754,031.46)
Payment of Other Personnel Benefits	(62,482.15)
Payment of Payables thru ADA	(13,004,246.31)

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

Detailed Statement of Cash Flows

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

Payment of Professional and Other Professional Services	(16,075,535.32)
Payment of Salaries, Allowances, Bonus and Other Compensation	(24,128,387.81)
Payment of Taxes, Insurance Premiums and Other fees	(1,283,377.63)
Payment of Training and Scholarship Expenses	(644,034.62)
Payment/Reimbursement for Repairs and Maintenance	(121,506.19)
Payment/Reimbursement of Travelling Expenses	(7,125,286.79)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(87,178.12)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(12,213,977.47)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(214,780.42)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,550,733.77)
Replenishment of Petty Cash	(150,415.95)
Unutilized Notice of Cash Allocation (NCA)	(4,792.94)
Total Cash Outflows	<u>(163,521,655.42)</u>
Cash Provided by (Used in) Operating Activities	<u>(736,764.70)</u>
Total Cash provided by Operating, Investing and Financing Activities	<u>(736,764.70)</u>
Add : Cash Balance, Beginning Mar 1 2025	<u>5,501,421.00</u>
Cash Balance, Ending Mar 31 2025	<u><u>4,764,656.30</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 March 31, 2025

Internally Generated Funds

Add : Cash Balance, Beginning Mar 1 2025

0.00

Cash Balance, Ending Mar 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 March 31, 2025

Business Related Funds

Add : Cash Balance, Beginning Mar 1 2025

0.0

Cash Balance, Ending Mar 31 2025

0.0

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

Detailed Statement of Cash Flows

For The Period Ended March 31, 2025

Trust Receipts

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)

691,955.00

Receipt of Notice of Cash Allocation (NCA)

691,955.00

Cash Outflows

Other Disbursements

(308,727.22)

Payment of Salaries, Allowances, Bonus and Other Compensation

(268,677.11)

Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and

(40,050.11)

Total Cash Outflows

(308,727.22)

Cash Provided by (Used in) Operating Activities

383,227.78

Total Cash provided by Operating, Investing and Financing Activities

383,227.78

Add : Cash Balance, Beginning Mar 1 2025

0.00

Cash Balance, Ending Mar 31 2025

383,227.78

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Statement of Changes in Net Assets/Equity
As of March 31, 2025

	Total net assets/equity
Balance at December 31, 2024	1,061,300,123.02
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(25,081,316.00)
Other Adjustments	0.00
Restated balance	1,036,218,807.02
Changes in net assets/equity for 2025	
Surplus for the period	93,789,462.71
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	93,788,886.71
Balance at Mar 31, 2025	1,130,007,693.73

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of March 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 March 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	(25,047,234.80)
Other Adjustments	0.00
Restated balance	1,032,582,381.95
Changes in net assets/equity for 2025	
Surplus for the period	93,885,037.79
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
Total recognized revenue and expense for the period	93,884,461.79
Balance at Mar 31, 2025	1,126,466,843.74

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

Statement of Changes in Net Assets/Equity
As of March 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	(453,391.08)
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	(453,391.08)
Balance at Mar 31, 2025	(6,905,588.79)

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Statement of Changes in Net Assets/Equity
As of March 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 Mar 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 March 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 Mar 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 March 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	357,816.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	357,816.00
Balance at Mar 31, 2025	10,215,642.82