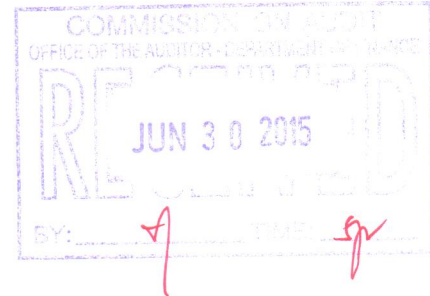


Department of Finance

Central Office  
Detailed Statement of Financial Position

As of January 31, 2015

Consolidated Regular Agency and Special Account Funds



ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer

6,600.00

Petty Cash

265,223.58

271,823.58

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

99,466,355.55

Cash-Modified Disbursements System (MDS)

Cash-Modified Disbursements System (MDS), Regular

13,649,370.02

Cash-Modified Disbursements System (MDS), Special Account

20,000,000.00

33,649,370.02

133,387,549.15

Receivables

Inter-Agency Receivables

Due from National Government Agencies

22,226,427.22

Due from Government-Owned and/or Controlled Corporations

4,045,043.29

26,271,470.51

Other Receivables

Receivables - Disallowances/Charges

2,253,675.91

Due from Officers and Employees

70,507.76

Other Receivables

287,553.89

2,611,737.56

28,883,208.07

Inventories

Inventory held for Consumptions

Office Supplies Inventory

9,865,388.20

Accountable Forms, Plates and Stickers Inventory

83,074.33

Medical, Dental and Laboratory Supplies Inventory

1,767.54

Fuel, Oil and Lubricants Inventory

14,235.00

Other Supplies and Materials Inventory

1,384,092.82

11,348,557.89

Other Assets

Advances

Advances to Special Disbursing Officer

1,212,198.95

Advances to Officers and Employees

2,419,897.87

3,632,096.82

Prepayments

Advances to Contractors

7,162,384.81

Prepaid Insurance

2,089,733.68

Other Prepayments

3,560,477.44

12,812,595.93

16,444,692.75

Total Current Assets

190,064,007.86

Non-Current Assets

Investments

Financial Assets - Others

Investments in Stocks

3,500.00

Other Investments

279,244.40

282,744.40

Property Plant and Equipment

Land

Land

329,268,352.72

Land Improvements

Other Land Improvements

11,072,300.00

Less: Accumulated Depreciation - Other Land Improvements

4,944,347.58

6,127,952.42

Infrastructure Assets

Power Supply

98,490.84

Less: Accumulated Depreciation - Power Supply

45,230.85

53,259.99

Buildings and Other Structures

Buildings

689,972,751.65

Less: Accumulated Depreciation - Buildings

251,239,440.52

438,733,311.13

Other Structures

12,700,149.06

Less: Accumulated Depreciation - Other Structures

1,061,055.98

11,639,093.08

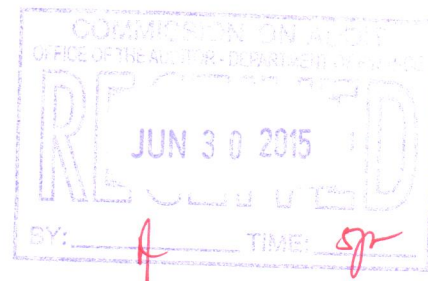
450,372,404.21

Machinery and Equipment

Office Equipment	382,796.54		
Less: Accumulated Depreciation - Office Equipment	<u>199,891.66</u>	182,904.88	
Information and Communication Technology Equipment	218,829,446.29		
Less: Accumulated Depreciation - Information and Communication Tech	<u>118,965,747.21</u>	99,863,699.08	
Communication Equipment	3,325,838.94		
Less: Accumulated Depreciation - Communication Equipment	<u>1,542,286.24</u>	1,783,552.70	
Disaster Response and Rescue Equipment	50,514.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equip	<u>40,852.64</u>	9,661.76	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,316.69</u>	18,111.77	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>223,147.78</u>	318,442.22	
Sports Equipment	6,950.00		
Less: Accumulated Depreciation - Sports Equipment	<u>5,976.57</u>	973.43	
Other Machinery and Equipment	6,795,108.10		
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,463,404.67</u>	4,331,703.43	106,509,049.27
Transportation Equipment			
Motor Vehicles	32,120,496.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>16,396,023.68</u>		15,724,472.32
Furniture and Fixtures and Books			
Furniture and Fixtures	37,461,638.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>12,731,107.61</u>	24,730,530.94	
Books	1,775,009.65		
Less: Accumulated Depreciation - Books	<u>1,055,248.96</u>	719,760.69	25,450,291.63
Construction in Progress			
Construction in Progress - Buildings and Other Structures			0.00
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	298,190.92		
Less: Accumulated Depreciation - Other Property, Plant and Equipment	<u>40,710,706.19</u>	(40,412,515.27)	893,093,267.29
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>15,134,738.73</u>		7,500,518.90
Other Assets			188,301,037.49
Total Non-Current Assets			<u>1,089,177,568.08</u>
<b>TOTAL ASSETS</b>			<b><u>1,279,241,575.94</u></b>
<b>TOTAL LIABILITIES</b>			
Current Liabilities			
Payable Accounts			
Accounts Payable		9,300,987.00	
Due to Officers and Employees		<u>25,902.70</u>	9,326,889.70
Inter-Agency Payables			
Due to BIR		5,586,980.05	
Due to GSIS		2,784,418.72	
Due to Pag-IBIG		314,140.99	
Due to PhilHealth		238,977.39	
Due to NGAs		950,665.92	
Due to GOCCs		<u>1,754,633.33</u>	11,629,816.40
Trust Liabilities			
Trust Liabilities			932,270.31
Other Liability Accounts			
Bail Bonds Payable		424,008.00	
Guaranty/Security Deposits Payable		7,956,768.56	
Other Payables		<u>2,061,384.82</u>	10,442,161.38
TOTAL LIABILITIES			32,331,137.79
<b>EQUITY</b>			
Government Equity			
Accumulated Surplus/(Deficit)			1,205,983,234.83
Add: Current Operations		43,471,068.48	
Less: Cash- Treasury/Agency Deposit, Regular		<u>2,543,865.16</u>	1,246,910,438.15
<b>TOTAL LIABILITIES AND EQUITY</b>			<b><u>1,279,241,575.94</u></b>

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**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of January 31, 2015**



## Revenue

## Service and Business Income

## Service Income

Clearance and Certification Fees

5,700.00

Processing Fees

938,676.05

944,376.05

## Business Income

Rent/Lease Income

83,722.2483,722.241,028,098.29

## Total Revenue

1,028,098.29

## Less: Current Operating Expenses

## Personnel Services

## Salaries and Wages

Salaries and Wages - Regular

12,267,733.34

Salaries and Wages - Casual/Contractual

148,925.69

12,416,659.03

## Other Compensation

Personal Economic Relief Allowance (PERA)

689,120.18

Representation Allowance (RA)

540,125.00

Transportation Allowance (TA)

363,625.00

Longevity Pay

736.001,593,606.18

14,010,265.21

## Maintenance and Other Operating Expenses

## Traveling Expenses

Traveling Expenses - Local

45,131.00

45,131.00

## Supplies and Materials Expenses

Office Supplies Expenses

163,840.56

Accountable Forms Expenses

6,016.25

Other Supplies and Materials Expenses

450.00

170,306.81

## Utility Expenses

Water Expenses

111,011.68

111,011.68

## Communication Expenses

**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of January 31, 2015**

Postage and Courier Services	2,964.00		
Telephone Expenses	<u>58,200.00</u>	61,164.00	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>162,800.00</u>	162,800.00	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	<u>6,078.12</u>	6,078.12	
Other Maintenance and Operating Expenses			
Representation Expenses	3,150.00		
Donations	<u>53,700.00</u>	<u>56,850.00</u>	613,341.61
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	7,258.77		
Depreciation - Infrastructure Assets	1,150.84		
Depreciation - Buildings and Other Structures	2,375,275.67		
Depreciation - Machinery and Equipment	1,626,506.94		
Depreciation - Transportation Equipment	225,389.56		
Depreciation - Furniture, Fixtures and Books	<u>199,236.96</u>		<u>4,434,818.74</u>
<b>Total Operating Expenses</b>			<u>19,058,425.56</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(18,030,327.27)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	61,501,395.34		61,501,395.34
Gains			
Other Gains		0.41	
<b>Surplus(Deficit) for the period</b>			<u><u>43,471,068.48</u></u>



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of January 31, 2015**

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 - 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  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS

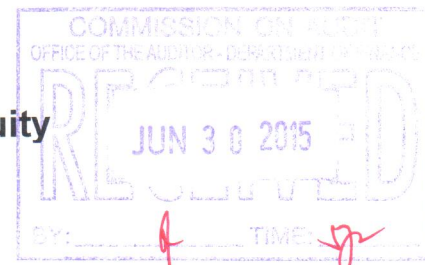
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Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of January 31, 2015



	Total net assets/equity
Balance at December 31, 2014	1,213,558,665.93
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(7,575,431.10)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,205,983,234.83</b>
<b>Changes in net assets/equity for 2015</b>	
Adjustment of net revenue recognized directly in net assets/equity	0.00
Surplus for the period	43,471,068.48
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>43,471,068.48</b>
<b>Balance at Jan 31, 2015</b>	<b>1,249,454,303.31</b>

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of January 31, 2015

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 -  
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  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
COMMISSION ON AUDIT REVOLVING FUND - FEES  
FROM DORMITORIES, TRAININGS AND SEMINARS