

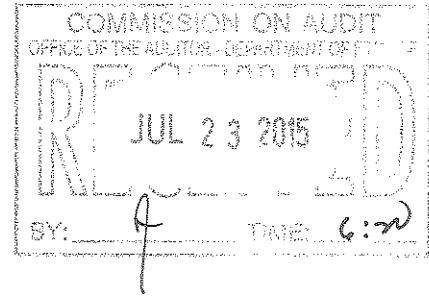
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Department of Finance

Central Office
Detailed Statement of Financial Position

As of February 28, 2015

Consolidated Regular Agency and Special Account Funds



ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer	78,526.13		
Petty Cash	363,893.95	442,420.08	

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		97,043,253.98	
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Cash-Modified Disbursements System (MDS)

Cash-Modified Disbursements System (MDS), Regular	13,457,085.79		
Cash-Modified Disbursements System (MDS), Special Account	18,801,353.92	32,258,439.71	129,744,113.77

Receivables

Inter-Agency Receivables

Due from National Government Agencies	20,838,620.88		
Due from Government-Owned and/or Controlled Corporations	4,006,106.83		
Due from Bureau	720,000.00	25,564,727.71	

Other Receivables

Receivables - Disallowances/Charges	2,253,675.91		
Due from Officers and Employees	65,731.91		
Other Receivables	287,553.89	2,606,961.71	28,171,689.42

Inventories

Inventory held for Consumptions

Office Supplies Inventory	11,165,075.87		
Accountable Forms, Plates and Stickers Inventory	75,066.08		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	1,394,096.82		12,650,241.31

Other Assets

Advances

Advances to Special Disbursing Officer	1,046,120.00		
Advances to Officers and Employees	2,569,037.28	3,615,157.28	

Prepayments

Advances to Contractors	7,076,637.52		
Prepaid Insurance	2,089,733.68		
Other Prepayments	4,773,544.11	13,939,915.31	17,555,072.59

Total Current Assets

188,121,117.09

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	
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Land Improvements

Other Land Improvements	11,072,300.00		
Less: Accumulated Depreciation - Other Land Improvements	4,951,606.35		6,120,693.65

Infrastructure Assets

Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	46,381.69		52,109.15

Buildings and Other Structures

Buildings	689,972,751.65		
Less: Accumulated Depreciation - Buildings	253,614,716.19	436,358,035.46	

Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	1,061,055.98	11,639,093.08	447,997,128.54

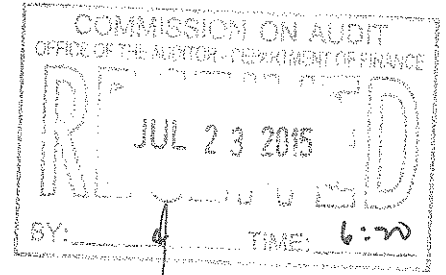
Machinery and Equipment			
Office Equipment	382,796.54		
Less: Accumulated Depreciation - Office Equipment	<u>204,179.87</u>	178,616.67	
Information and Communication Technology Equipment	218,851,866.29		
Less: Accumulated Depreciation - Information and Communication Tech	<u>120,505,621.46</u>	98,346,244.83	
Communication Equipment	3,352,288.94		
Less: Accumulated Depreciation - Communication Equipment	<u>1,567,386.27</u>	1,784,902.67	
Disaster Response and Rescue Equipment	50,514.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equip	<u>40,958.94</u>	9,555.46	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,324.46</u>	18,104.00	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>225,835.41</u>	315,754.59	
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>2,510,566.75</u>	4,284,541.35	104,938,693.00
Transportation Equipment			
Motor Vehicles	32,120,496.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>16,709,022.49</u>	15,411,473.51	
Furniture and Fixtures and Books			
Furniture and Fixtures	37,461,638.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>12,835,921.82</u>	24,625,716.73	
Books	1,775,009.65		
Less: Accumulated Depreciation - Books	<u>1,065,036.66</u>	709,972.99	25,335,689.72
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)	888,711,625.02
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>1,084,795,925.81</u>
TOTAL ASSETS			<u>1,272,917,042.90</u>
TOTAL LIABILITIES			
Current Liabilities			
Payable Accounts			
Accounts Payable		5,699,619.58	
Due to Officers and Employees		<u>25,902.70</u>	5,725,522.28
Inter-Agency Payables			
Due to BIR		5,642,322.40	
Due to GSIS		2,683,448.92	
Due to Pag-IBIG		297,523.99	
Due to PhilHealth		237,989.89	
Due to NGAs		950,714.27	
Due to GOCCs		<u>1,754,633.33</u>	11,566,632.80
Trust Liabilities			
Trust Liabilities		850,000.00	
Bail Bonds Payable		9,000.00	
Guaranty/Security Deposits Payable		<u>7,939,238.99</u>	8,798,238.99
Other Payables			
Other Payables		<u>1,808,334.25</u>	1,808,334.25
TOTAL LIABILITIES			27,898,728.32
EQUITY			
Government Equity			
Accumulated Surplus/(Deficit)			1,203,170,258.28
Add: Current Operations		45,421,309.68	
Less: Cash- Treasury/Agency Deposit, Regular		<u>3,573,253.38</u>	1,245,018,314.58
TOTAL LIABILITIES AND EQUITY			<u>1,272,917,042.90</u>

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

As of February 28, 2015

(all funds)



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	15,150.00		
Processing Fees	2,404,808.62		
Other Service Income	<u>105,000.00</u>	2,524,958.62	
Business Income			
Rent/Lease Income	<u>167,444.48</u>	<u>167,444.48</u>	<u>2,692,403.10</u>
Total Revenue			<u>2,692,403.10</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	25,091,591.20		
Salaries and Wages - Casual/Contractual	<u>467,703.07</u>	25,559,294.27	
Other Compensation			
Personal Economic Relief Allowance (PERA)	1,425,854.80		
Representation Allowance (RA)	1,158,375.00		
Transportation Allowance (TA)	814,375.00		
Longevity Pay	<u>736.00</u>	3,399,340.80	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	1,591,904.94		
Pag-IBIG Contributions	37,200.00		
PhilHealth Contributions	102,412.50		
Employees Compensation Insurance Premiums	<u>37,300.00</u>	1,768,817.44	
Other Personnel Benefits			
Other Personnel Benefits	<u>1,174.53</u>	<u>1,174.53</u>	30,728,627.04
Maintenance and Other Operating Expenses			
Traveling Expenses			

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of February 28, 2015

Traveling Expenses - Local	284,083.50	
Traveling Expenses - Foreign	<u>621,396.87</u>	905,480.37
Training and Scholarship Expenses		
Training Expenses	<u>299,540.00</u>	299,540.00
Supplies and Materials Expenses		
Office Supplies Expenses	244,327.34	
Accountable Forms Expenses	14,024.50	
Drugs and Medicines Expenses	98,945.00	
Fuel, Oil and Lubricants Expenses	25,094.95	
Other Supplies and Materials Expenses	<u>13,433.00</u>	395,824.79
Utility Expenses		
Water Expenses	420,500.74	
Electricity Expenses	<u>1,557,548.97</u>	1,978,049.71
Communication Expenses		
Postage and Courier Services	10,169.00	
Telephone Expenses	266,384.34	
Internet Subscription Expenses	<u>45,833.33</u>	322,386.67
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>228,600.00</u>	228,600.00
Professional Services		
Consultancy Services	1,561,059.86	
Other Professional Services	<u>123,448.00</u>	1,684,507.86
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	104,467.68	
Repairs and Maintenance - Transportation Equipment	<u>27,618.12</u>	132,085.80
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	23,855.30	
Fidelity Bond Premiums	562.50	

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of February 28, 2015

Insurance Expenses	<u>56,460.90</u>	80,878.70	
Other Maintenance and Operating Expenses			
Advertising Expenses	343,676.60		
Representation Expenses	101,351.74		
Rent/Lease Expenses	2,587,163.69		
Donations	53,700.00		
Other Maintenance and Operating Expenses	<u>19,200.07</u>	<u>3,105,092.10</u>	9,132,446.00
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	14,517.54		
Depreciation - Infrastructure Assets	2,301.68		
Depreciation - Buildings and Other Structures	4,750,551.34		
Depreciation - Machinery and Equipment	3,245,733.21		
Depreciation - Transportation Equipment	538,388.37		
Depreciation - Furniture, Fixtures and Books	<u>313,838.87</u>		<u>8,865,331.01</u>
Total Operating Expenses			<u>48,726,404.05</u>
Surplus/(Deficit) from Current Operations			<u>(46,034,000.95)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	91,455,310.22		91,455,310.22
Gains			
Other Gains		0.41	
Surplus/(Deficit) for the period			<u><u>45,421,309.68</u></u>

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of February 28, 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

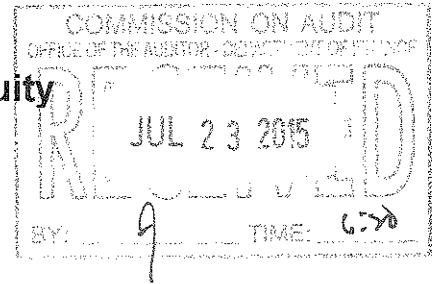
Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of February 28, 2015

(all funds)



	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	(10,388,407.65)
Other Adjustments	0.00
Restated balance	1,203,170,258.28
Changes in net assets/equity for 2015	
Adjustment of net revenue recognized directly in net assets/equity	0.00
Surplus for the period	45,421,309.68
Others	0.00
Total recognized revenue and expense for the period	45,421,309.68
Balance at Feb 28, 2015	1,248,591,567.96

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of February 28, 2015

Total net
assets/equity

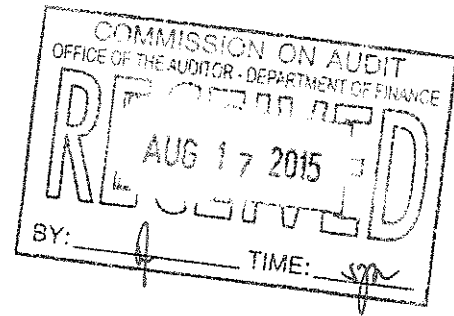
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AGENCIES
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS

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Department of Finance
Central Office
Statement of Cash Flows
 For The Period February 01, 2015 To February 28, 2015

Regular Agency Fund



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	26,895,000.00
Collection of Income/Revenues	1,580,582.57
Receipt of Inter-Agency Fund Transfer	121,940.00
Other Receipts	<u>3,250,347.84</u>

Total Cash Inflows 31,847,870.41

Cash Outflows

Payment of Expenses	(5,910,595.49)
Purchase of Inventories	(379,036.49)
Grant of Cash Advances	(68,239.68)
Prepayments	(260,830.35)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(76,089.33)
Other Disbursements	<u>(26,568,480.15)</u>

Total Cash Outflows (33,263,271.49)

Cash Provided by (Used in) Operating Activities (1,415,401.08)

Total Cash provided by Operating, Investing and Financing Activities (1,415,401.08)

Add : Cash Balance, Beginning Feb 1 2015 101,536,184.52

Cash Balance, Ending Feb 28 2015 100,120,783.44