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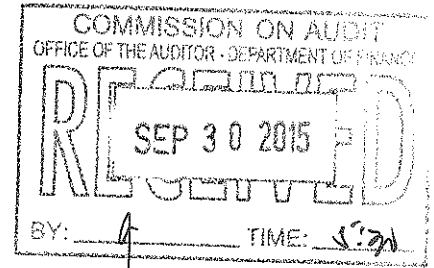
Department of Finance (OSEC)

Detailed Statement of Financial Position

As of May 31, 2015

All Funds

(Consolidated Regular Agency and Special Account Funds and Trust)



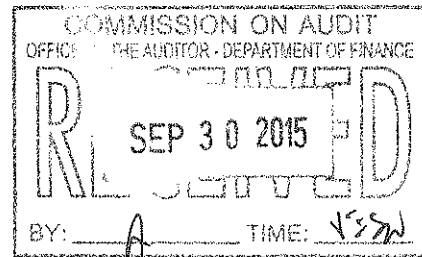
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalent			
Cash on Hand			
Cash - Collecting Officer	66,540.46		
Petty Cash	400,000.00	466,540.46	
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Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		74,654,383.78	
Cash in Bank - Foreign Currency			
Cash in Bank - Foreign Currency, Savings Account		31,134,286.27	
Treasury/Agency Cash Accounts			
Cash-Treasury/Agency Deposit, Regular	7,608,593.55		
Cash-Modified Disbursements System (MDS), Regular	81,275,637.21		
Cash-Modified Disbursements System (MDS), Special Account	20,813,928.62		
Cash-Modified Disbursements System (MDS), Trust	521,618.36	110,219,777.74	216,474,988.25
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Receivables			
Loans and Receivable Accounts			
Accounts receivable			0.07
Inter-Agency Receivables			
Due from National Government Agencies	20,357,254.70		
Due from Government-Owned and/or Controlled Corporations	24,006,106.83	44,363,361.53	
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Other Receivables			
Receivables - Disallowances/Charges	2,253,675.91		
Due from Officers and Employees	52,381.86		
Other Receivables	287,553.89	2,593,611.66	46,956,973.26
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Inventories			
Inventory held for Consumptions			
Office Supplies Inventory	10,579,696.02		
Accountable Forms, Plates and Stickers Inventory	71,070.78		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	1,467,061.74		12,133,831.08
<hr/>			
Other Current Assets			
Advances			
Advances to Special Disbursing Officer	1,491,952.50		
Advances to Officers and Employees	4,622,723.04	6,114,675.54	
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Prepayments			
Advances to Contractors	10,529,409.69		
Prepaid Insurance	2,610,463.67		
Other Prepayments	5,098,694.10	18,238,567.46	24,353,243.00
<hr/>			
Total Current Assets			299,919,035.59
Non-Current Assets			
Investments			
Financial Assets - Others			
Investments in Stocks	3,500.00		
Other Investments	279,244.40		282,744.40
<hr/>			
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	4,973,382.66		6,098,917.34
<hr/>			

Infrastructure Assets			
Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	<u>63,489.11</u>		35,001.73
Buildings and Other Structures			
Buildings	689,972,751.65		
Less: Accumulated Depreciation - Buildings	<u>260,740,543.20</u>	429,232,208.45	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	440,871,301.53
Machinery and Equipment			
Office Equipment	382,796.54		
Less: Accumulated Depreciation - Office Equipment	<u>216,919.38</u>	165,877.16	
Information and Communication Technology Equipment	219,590,900.57		
Less: Accumulated Depreciation - Information and Communication Tec	<u>125,150,468.21</u>	94,440,432.36	
Communication Equipment	3,398,506.94		
Less: Accumulated Depreciation - Communication Equipment	<u>1,644,736.81</u>	1,753,770.13	
Disaster Response and Rescue Equipment	50,514.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>41,277.84</u>	9,236.56	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,347.77</u>	18,080.69	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>233,898.30</u>	307,691.70	
Sports Equipment	6,950.00		
Less: Accumulated Depreciation - Sports Equipment	<u>5,976.57</u>	973.43	
Other Machinery and Equipment	6,823,308.10		
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,652,276.25</u>	4,171,031.85	100,867,093.88
Transportation Equipment			
Motor Vehicles	32,120,496.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>17,648,018.92</u>		14,472,477.08
Furniture and Fixtures and Books			
Furniture and Fixtures	37,583,488.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>13,149,663.20</u>	24,433,825.35	
Books	1,905,464.65		
Less: Accumulated Depreciation - Books	<u>1,095,038.53</u>	810,426.12	25,244,251.47
Construction in Progress			
Construction in Progress - Buildings and Other Structures			122,459,060.67
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	298,190.92		
Less: Accumulated Depreciation - Other Property, Plant and Equipmer	<u>40,661,524.16</u>		(40,363,333.24)
998,953,123.18			
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>18,523,625.03</u>		4,111,632.60
Other Non-Current Assets			
Other Assets			<u>68,393,314.54</u>
Total Non-Current Assets			<u>1,071,740,814.72</u>
<b>TOTAL ASSETS</b>			<b><u>1,371,659,850.31</u></b>
<b>TOTAL LIABILITIES</b>			
Current Liabilities			
Payable Accounts			
Accounts Payable		4,546,372.35	
Due to Officers and Employees		<u>172,293.74</u>	4,718,666.09
Inter-Agency Payables			
Due to BIR		5,785,914.04	

Due to GSIS	2,755,516.11		
Due to Pag-IBIG	294,615.59		
Due to PhilHealth	241,052.39		
Due to NGAs	230,795.97		
Due to GOCCs	<u>1,998,945.74</u>	11,306,839.84	
Trust Liabilities			
Trust Liabilities	888,830.53		
Bail Bonds Payable	9,000.00		
Guaranty/Security Deposits Payable	<u>7,056,460.55</u>	7,954,291.08	
Other Payables			
Other Payables	<u>1,682,978.85</u>	<u>1,682,978.85</u>	
<b>TOTAL LIABILITIES</b>			25,662,775.86
<b>EQUITY</b>			
Government Equity			
Accumulated Surplus/(Deficit)		1,197,932,343.34	
Add: Current Operations		<u>148,064,731.11</u>	<u>1,345,997,074.45</u>
<b>TOTAL LIABILITIES AND EQUITY</b>			<u><u>1,371,659,850.31</u></u>

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



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	50,400.00		
Processing Fees	5,673,631.71		
Other Service Income	<u>265,000.00</u>	5,989,031.71	
Business Income			
Rent/Lease Income	418,611.20		
Interest Income	<u>50,386.86</u>	<u>468,998.06</u>	<u>6,458,029.77</u>
<b>Total Revenue</b>			<u>6,458,029.77</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	63,577,937.33		
Salaries and Wages - Casual/Contractual	<u>1,908,708.44</u>	65,486,645.77	
Other Compensation			
Personal Economic Relief Allowance (PERA)	3,628,762.42		
Representation Allowance (RA)	2,813,375.00		
Transportation Allowance (TA)	1,950,625.00		
Clothing/Uniform Allowance	1,363,422.48		
Longevity Pay	736.00		
Year End Bonus	5,385,784.00		
Cash Gift	<u>772,500.00</u>	15,915,204.90	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	6,199,018.37		
Pag-IBIG Contributions	147,900.00		
PhilHealth Contributions	405,000.00		
Employees Compensation Insurance Premiums	<u>148,010.00</u>	6,899,928.37	

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

Other Personnel Benefits			
Terminal Leave Benefits	424,733.79		
Other Personnel Benefits	<u>59,572.30</u>	<u>484,306.09</u>	88,786,085.13
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	970,252.70		
Traveling Expenses - Foreign	<u>3,305,592.95</u>	4,275,845.65	
Training and Scholarship Expenses			
Training Expenses	<u>853,247.07</u>	853,247.07	
Supplies and Materials Expenses			
Office Supplies Expenses	1,909,685.23		
Accountable Forms Expenses	54,304.80		
Drugs and Medicines Expenses	102,935.00		
Fuel, Oil and Lubricants Expenses	153,828.38		
Other Supplies and Materials Expenses	<u>355,044.63</u>	2,575,798.04	
Utility Expenses			
Water Expenses	1,005,295.38		
Electricity Expenses	<u>5,432,055.87</u>	6,437,351.25	
Communication Expenses			
Postage and Courier Services	52,153.85		
Telephone Expenses	1,601,552.84		
Internet Subscription Expenses	<u>114,583.34</u>	1,768,290.03	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>910,554.54</u>	910,554.54	
Professional Services			
Legal Services	800.00		
Consultancy Services	13,450,328.62		
Other Professional Services	<u>9,142,268.89</u>	22,593,397.51	

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

General Services

Janitorial Services	<u>2,358,637.86</u>	2,358,637.86
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Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures	2,526,124.02	
Repairs and Maintenance - Machinery and Equipment	107,730.00	
Repairs and Maintenance - Transportation Equipment	<u>275,948.39</u>	2,909,802.41

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	159,283.53	
Fidelity Bond Premiums	2,533.50	
Insurance Expenses	<u>76,885.35</u>	238,702.38

Other Maintenance and Operating Expenses

Advertising Expenses	1,865,937.40	
Representation Expenses	252,155.80	
Rent/Lease Expenses	3,829,463.69	
Subscription Expenses	10,400.00	
Donations	53,700.00	
Other Maintenance and Operating Expenses	<u>2,102,831.76</u>	<u>8,114,488.65</u>
		53,036,115.39

Financial Expenses

Financial Expenses

Bank Charges	<u>462.30</u>	462.30
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Non-Cash Expenses

Depreciation

Depreciation - Land Improvements	36,293.85	
Depreciation - Infrastructure Assets	5,754.20	
Depreciation - Buildings and Other Structures	11,876,378.35	
Depreciation - Machinery and Equipment	8,082,122.33	
Depreciation - Transportation Equipment	1,477,384.80	
Depreciation - Furniture, Fixtures and Books	<u>657,377.61</u>	22,135,311.14

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

Amortization

Amortization - Intangible Assets	1,849,864.32	1,849,864.32	23,985,175.46
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<b>Total Operating Expenses</b>	<b>165,807,838.28</b>
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<b>Surplus/(Deficit) from Current Operations</b>	<b>(159,349,808.51)</b>
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Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	307,415,800.49	307,415,800.49
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Losses

Loss of Assets	(1,260.87)	(1,260.87)
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<b>Surplus/(Deficit) for the period</b>	<b>148,064,731.11</b>
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CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (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  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS

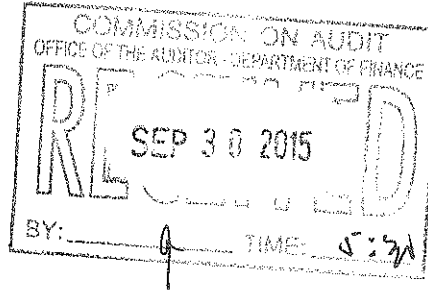
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Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of May 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	(15,626,322.59)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,197,932,343.34</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	148,064,731.11
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>148,064,731.11</b>
<b>Balance at May 31, 2015</b>	<b>1,345,997,074.45</b>



Department of Finance

Central Office

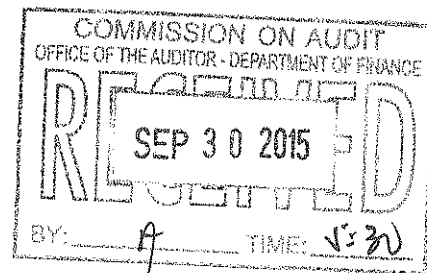
Statement of Changes in Net Assets/Equity

As of May 31, 2015

Total net  
assets/equity

CUSTODIAL FUNDS - TRUST RECEIPTS -  
INTER-AGENCY TRANSFERRED FUND (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  
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -  
COMMISSION ON AUDIT REVOLVING FUND - FEES  
FROM DORMITORIES, TRAININGS AND SEMINARS

2015/9/30



Department of Finance (OSEC)  
**Statement of Cash Flows**  
 For the Period May 01, 2015 to May 31, 2015

All Funds  
 (Consolidated Regular Agency, Special Account-Foreign Grants, Trust)

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)	74,998,862.00	
Collection of Income/Revenues	1,299,603.78	
Other Receipts	3,317,312.47	
<b>Total Cash Inflows</b>		<b>79,615,778.25</b>

**Cash Outflows**

Payment of Expenses	(23,478,834.97)	
Purchases of Inventories	(342,094.47)	
Grant of Cash Advances	(259,621.86)	
Remittance of Personnel Benefits and Mandatory Contribution	(1,487,611.93)	
Other Disbursements	(40,204,114.77)	
<b>Total Cash Outflows</b>		<b>(65,772,278.00)</b>

**Cash Provided by (Used In) Operating Activities** 13,843,500.25

**Total Cash Provided by Operating, Investing and Financing Activities** 13,843,500.25

**Cash Balance, Beginning May 1, 2015** 202,631,488.00

**Cash Balance, Ending May 31, 2015** 216,474,988.25