

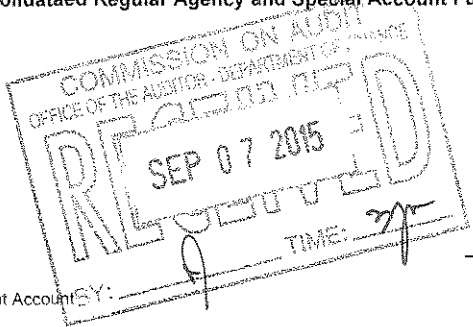
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Department of Finance (OSEC)

Detailed Statement of Financial Position

As of April 30, 2015

All Funds  
(Consolidated Regular Agency and Special Account Funds and Trust)



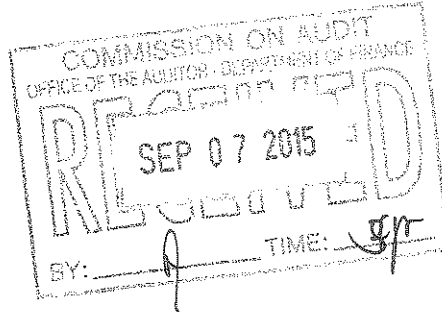
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalent			
Cash on Hand			
	Cash - Collecting Officer	20,600.00	
	Petty Cash	400,000.00	420,600.00
Cash in Bank - Local Currency			
	Cash in Bank - Local Currency, Current Account		95,375,159.42
Cash in Bank - Foreign Currency			
	Cash in Bank - Foreign Currency, Savings Account		31,706,288.75
Treasury/Agency Cash Accounts			
	Cash-Treasury/Agency Deposit, Regular	6,046,919.29	
	Cash-Modified Disbursements System (MDS), Regular	46,440,902.18	
	Cash-Modified Disbursements System (MDS), Special Account	22,120,000.00	
	Cash-Modified Disbursements System (MDS), Trust	521,618.36	75,129,439.83
			202,631,488.00
<b>Receivables</b>			
Loans and Receivable Accounts			
	Accounts receivable		0.07
Inter-Agency Receivables			
	Due from National Government Agencies	20,690,089.02	
	Due from Government-Owned and/or Controlled Corporations	4,006,106.83	24,696,195.85
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
			27,289,807.58
<b>Inventories</b>			
Inventory held for Consumptions			
	Office Supplies Inventory	10,672,179.00	
	Accountable Forms, Plates and Stickers Inventory	73,245.78	
	Medical, Dental and Laboratory Supplies Inventory	1,767.54	
	Fuel, Oil and Lubricants Inventory	14,235.00	
	Other Supplies and Materials Inventory	1,448,446.74	12,209,874.06
<b>Other Current Assets</b>			
Advances			
	Advances to Special Disbursing Officer	1,614,873.40	
	Advances to Officers and Employees	4,754,042.23	6,368,915.63
Prepayments			
	Advances to Contractors	7,076,637.52	
	Prepaid Insurance	2,610,463.67	
	Other Prepayments	5,121,610.77	14,808,711.96
			21,177,627.59
<b>Total Current Assets</b>			263,308,797.23
<b>Non-Current Assets</b>			
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	4,966,123.89	6,106,176.11

Infrastructure Assets			
Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	<u>62,338.27</u>		36,152.57
Buildings and Other Structures			
Buildings	689,972,751.65		
Less: Accumulated Depreciation - Buildings	<u>258,365,267.53</u>	431,607,484.12	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	443,246,577.20
Machinery and Equipment			
Office Equipment	382,796.54		
Less: Accumulated Depreciation - Office Equipment	<u>212,756.29</u>	170,040.25	
Information and Communication Technology Equipment	219,355,070.57		
Less: Accumulated Depreciation - Information and Communication Tec	<u>123,617,326.62</u>	95,737,743.95	
Communication Equipment	3,353,986.94		
Less: Accumulated Depreciation - Communication Equipment	<u>1,619,284.33</u>	1,734,702.61	
Disaster Response and Rescue Equipment	50,514.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>41,171.54</u>	9,342.86	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,340.00</u>	18,088.46	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>231,210.67</u>	310,379.33	
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>2,604,890.91</u>	4,190,217.19	102,171,488.08
Transportation Equipment			
Motor Vehicles	32,120,496.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>17,335,020.11</u>		14,785,475.89
Furniture and Fixtures and Books			
Furniture and Fixtures	37,583,488.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>13,044,782.33</u>	24,538,706.22	
Books	1,885,276.65		
Less: Accumulated Depreciation - Books	<u>1,085,644.57</u>	799,632.08	25,338,338.30
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>40,662,043.91</u>		(40,363,852.99)
1,003,047,768.55			
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>17,699,260.57</u>		4,935,997.06
Other Non-Current Assets			
Other Assets			<u>68,393,314.54</u>
Total Non-Current Assets			
			<u>1,076,659,824.55</u>
<b>TOTAL ASSETS</b>			
			<u><u>1,339,968,621.78</u></u>
<b>TOTAL LIABILITIES</b>			
Current Liabilities			
Payable Accounts			
Accounts Payable		4,546,372.35	
Due to Officers and Employees		<u>25,902.70</u>	4,572,275.05
Inter-Agency Payables			
Due to BIR		4,962,623.50	

Due to GSIS	2,710,419.89		
Due to Pag-IBIG	308,595.18		
Due to PhilHealth	239,227.39		
Due to NGAs	230,795.97		
Due to GOCCs	<u>1,754,633.33</u>	10,206,295.26	
Trust Liabilities			
Trust Liabilities	872,069.38		
Bail Bonds Payable	9,000.00		
Guaranty/Security Deposits Payable	<u>7,618,252.55</u>	8,499,321.93	
Other Payables			
Other Payables	<u>1,705,898.89</u>	1,705,898.89	
<b>TOTAL LIABILITIES</b>			<b>24,983,791.13</b>
<b>EQUITY</b>			
Government Equity			
Accumulated Surplus/(Deficit)		1,198,010,869.30	
Add: Current Operations		<u>116,973,961.35</u>	<u>1,314,984,830.65</u>
<b>TOTAL LIABILITIES AND EQUITY</b>			<b><u>1,339,968,621.78</u></b>



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
 As of April 30, 2015



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees 42,000.00

Processing Fees 4,437,427.93

Other Service Income 210,000.00

4,689,427.93

Business Income

Rent/Lease Income 334,888.96

Interest Income 50,386.86

385,275.82

5,074,703.75

**Total Revenue**

5,074,703.75

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular 50,817,863.06

Salaries and Wages - Casual/Contractual 1,366,333.02

52,184,196.08

Other Compensation

Personal Economic Relief Allowance (PERA) 2,899,634.83

Representation Allowance (RA) 2,270,625.00

Transportation Allowance (TA) 1,583,625.00

Clothing/Uniform Allowance 1,363,422.48

Longevity Pay 736.00

8,118,043.31

Personnel Benefit Contributions

Retirement and Life Insurance Premiums 4,680,221.57

Pag-IBIG Contributions 111,500.00

PhilHealth Contributions 305,650.00

Employees Compensation Insurance Premiums 111,610.00

5,208,981.57

Other Personnel Benefits

Terminal Leave Benefits 424,733.79

Other Personnel Benefits 58,174.53

482,908.32

65,994,129.28

Maintenance and Other Operating Expenses

Traveling Expenses



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of April 30, 2015**

Traveling Expenses - Local	668,733.48	
Traveling Expenses - Foreign	<u>2,326,693.45</u>	2,995,426.93
Training and Scholarship Expenses		
Training Expenses	<u>614,447.07</u>	614,447.07
Supplies and Materials Expenses		
Office Supplies Expenses	1,220,070.33	
Accountable Forms Expenses	34,304.80	
Drugs and Medicines Expenses	102,935.00	
Fuel, Oil and Lubricants Expenses	111,648.10	
Other Supplies and Materials Expenses	<u>208,199.88</u>	1,677,158.11
Utility Expenses		
Water Expenses	868,694.80	
Electricity Expenses	<u>5,538,760.87</u>	6,407,455.67
Communication Expenses		
Postage and Courier Services	45,751.00	
Telephone Expenses	1,121,589.31	
Internet Subscription Expenses	<u>91,666.67</u>	1,259,006.98
Confidential, Intelligence and Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	<u>724,114.54</u>	724,114.54
Professional Services		
Legal Services	800.00	
Consultancy Services	9,222,699.34	
Other Professional Services	<u>452,657.89</u>	9,676,157.23
General Services		
Janitorial Services	<u>1,681,569.34</u>	1,681,569.34
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	1,028,444.02	
Repairs and Maintenance - Machinery and Equipment	37,930.00	
Repairs and Maintenance - Transportation Equipment	<u>232,007.74</u>	1,298,381.76
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	147,849.47	



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of April 30, 2015**

Fidelity Bond Premiums	2,533.50		
Insurance Expenses	<u>76,885.35</u>		227,268.32
Other Maintenance and Operating Expenses			
Advertising Expenses	1,728,127.00		
Representation Expenses	213,050.55		
Rent/Lease Expenses	3,575,003.69		
Subscription Expenses	10,400.00		
Donations	53,700.00		
Other Maintenance and Operating Expenses	<u>921,875.26</u>	<u>6,502,156.50</u>	33,063,142.45
Financial Expenses			
Financial Expenses			
Bank Charges	<u>462.30</u>		462.30
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	29,035.08		
Depreciation - Infrastructure Assets	4,603.36		
Depreciation - Buildings and Other Structures	9,501,102.68		
Depreciation - Machinery and Equipment	6,469,178.13		
Depreciation - Transportation Equipment	1,164,385.99		
Depreciation - Furniture, Fixtures and Books	<u>543,996.42</u>	17,712,301.66	
Amortization			
Amortization - Intangible Assets	<u>1,025,499.86</u>	<u>1,025,499.86</u>	<u>18,737,801.52</u>
<b>Total Operating Expenses</b>			<u>117,795,535.55</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(112,720,831.80)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	229,696,053.61		229,696,053.61
Gains			
Other Gains		0.41	
Losses			
Loss of Assets		(1,260.87)	<u>(1,260.46)</u>
<b>Surplus(Deficit) for the period</b>			<u>116,973,961.35</u>



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
As of April 30, 2015

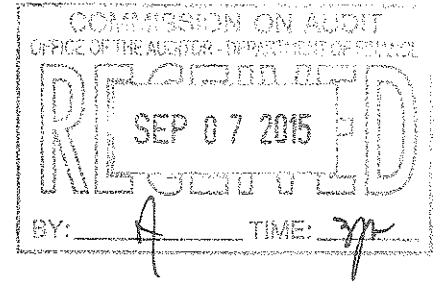
CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - INTERNATIONAL BANK OF RECONSTRUCTION AND DEVELOPMENT (IBRD)  
GENERAL FUND - AUTOMATIC APPROPRIATIONS - JAPAN  
GENERAL FUND - AUTOMATIC 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 (OSEC)

**Statement of Cash Flows**

For the Period April 01, 2015 to April 30, 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)	87,235,644.00	
Collection of Income/Revenues	828,874.28	
Other Receipts	4,433,120.39	
<b>Total Cash Inflows</b>		<b>92,497,638.67</b>

**Cash Outflows**

Payment of Expenses	(4,400,287.12)	
Purchases of Inventories	(237,034.31)	
Grant of Cash Advances	(1,233,761.53)	
Remittance of Personnel Benefits and Mandatory Contribution	(76,089.33)	
Other Disbursements	(17,278,300.44)	
<b>Total Cash Outflows</b>		<b>(23,225,472.73)</b>

Cash Provided by (Used In) Operating Activities 69,272,165.94

Total Cash Provided by Operating, Investing and Financing Activities 69,272,165.94

Cash Balance, Beginning April 1, 2015 133,359,322.06

Cash Balance, Ending April 30, 2015 202,631,488.00



Acct

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of April 30, 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	(15,547,796.63)
Other Adjustments	0.00
<b>Restated balance</b>	<u>1,198,010,869.30</u>
<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	116,973,961.35
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<u>116,973,961.35</u>
<b>Balance at Apr 30, 2015</b>	<u><u>1,314,984,830.65</u></u>

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  
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 CONTINGENT FUND  
 GENERAL FUND - NEW GENERAL APPROPRIATIONS -  
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 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  
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 COMMISSION ON AUDIT REVOLVING FUND - FEES  
 FROM DORMITORIES, TRAININGS AND SEMINARS

