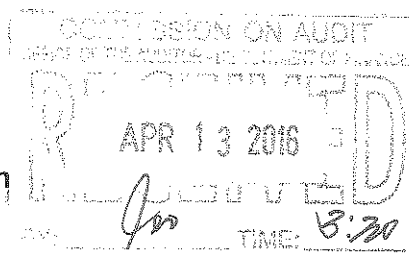


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Department of Finance (OSEC)



Detailed Statement of Financial Position

As of January 31, 2016

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

ASSETS

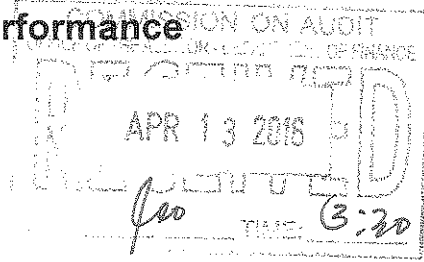
Current Assets			
Cash and Cash Equivalent			
Cash on Hand			
Cash - Collecting Officer	20,300.00		
Petty Cash	350,251.97	370,551.97	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		54,073,306.39	
Cash in Bank - Foreign Currency			
Cash in Bank - Foreign Currency, Savings Account		39,151,878.36	
Treasury/Agency Cash Accounts			
Cash-Treasury/Agency Deposit, Regular	769,451.22		
Cash-Modified Disbursements System (MDS), Regular	13,673,642.07	14,443,093.29	108,038,830.01
Receivables			
Inter-Agency Receivables			
Due from National Government Agencies	18,845,998.68		
Due from Government-Owned and/or Controlled Corporations	45,045,123.45	63,891,122.13	
Other Receivables			
Receivables - Disallowances/Charges	2,246,575.05		
Due from Officers and Employees	69,654.45		
Other Receivables	287,553.89	2,603,783.39	66,494,905.52
Inventories			
Inventory held for Consumptions			
Office Supplies Inventory	10,455,439.94		
Accountable Forms, Plates and Stickers Inventory	114,635.06		
Drugs and Medicines Inventory	121,716.00		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	1,763,607.32		12,471,400.86
Other Current Assets			
Advances			
Advances to Special Disbursing Officer	5,031,105.47		
Advances to Officers and Employees	2,315,547.70	7,346,653.17	
Prepayments			
Advances to Contractors	7,366,510.05		
Prepaid Insurance	2,073,171.74		
Other Prepayments	3,493,551.07	12,933,232.86	20,279,886.03
Total Current Assets			207,285,022.42
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	2,265,821.50		
Less: Accumulated Depreciation - Other Land Improvements	452,581.48	1,813,240.02	
Infrastructure Assets			
Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	72,695.83	25,795.01	

Buildings and Other Structures			
Buildings	669,632,013.80		
Less: Accumulated Depreciation - Buildings	<u>255,400,054.04</u>	414,231,959.76	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	425,871,052.84
Machinery and Equipment			
Office Equipment	81,750.00		
Less: Accumulated Depreciation - Office Equipment	<u>50,104.62</u>	31,645.38	
Information and Communication Technology Equipment	236,841,490.20		
Less: Accumulated Depreciation - Information and Communication Tec	<u>134,741,344.06</u>	102,100,146.14	
Communication Equipment	2,539,351.40		
Less: Accumulated Depreciation - Communication Equipment	<u>1,323,022.11</u>	1,216,329.29	
Military, Police and Security Equipment	32,000.00		
Accumulated Depreciation - Military, Police and Security Equipment	<u>30,400.00</u>	1,600.00	
Medical Equipment	440,900.00		
Less: Accumulated Depreciation - Medical Equipment	<u>191,596.06</u>	249,303.94	
Other Machinery and Equipment	6,342,189.52		
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,714,210.38</u>	3,627,979.14	107,227,003.89
Transportation Equipment			
Motor Vehicles	37,855,400.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>19,458,066.25</u>		18,397,333.75
Furniture and Fixtures and Books			
Furniture and Fixtures	23,164,014.36		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>5,121,549.25</u>	18,042,465.11	
Books	1,635,784.05		
Less: Accumulated Depreciation - Books	<u>1,008,477.16</u>	627,306.89	18,669,772.00
Construction in Progress			
Construction in Progress - Buildings and Other Structures			156,147,333.10
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	292,628.92		
Less: Accumulated Depreciation - Other Property, Plant and Equipment	<u>141,254.93</u>	151,373.99	1,057,571,257.32
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>19,961,434.77</u>		2,673,822.86
Other Non-Current Assets			
Other Assets			<u>27,876,551.11</u>
Total Non-Current Assets			<u>1,088,404,375.69</u>
<b>TOTAL ASSETS</b>			<b><u>1,295,689,398.11</u></b>
TOTAL LIABILITIES			
Current Liabilities			
Payable Accounts			
Accounts Payable		8,613,274.14	
Due to Officers and Employees		<u>474,845.08</u>	9,088,119.22
Inter-Agency Payables			
Due to BIR		11,128,057.17	
Due to GSIS		2,745,654.54	
Due to Pag-IBIG		271,886.32	
Due to PhilHealth		243,764.89	
Due to NGAs		266,818.28	
Due to GOCCs		<u>1,754,633.33</u>	16,410,814.53
Trust Liabilities			
Trust Liabilities		1,028,516.17	
Bail Bonds Payable		9,000.00	
Guaranty/Security Deposits Payable		<u>9,237,281.84</u>	10,274,798.01

Deferred Credits/Unearned Income		
Other Deferred Credits	27,500.00	
Other Payables		
Other Payables	<u>1,670,755.54</u>	
TOTAL LIABILITIES		37,471,987.30
EQUITY		
Government Equity		
Accumulated Surplus/(Deficit)	1,232,563,161.80	
Add: Current Operations	<u>25,654,249.01</u>	<u>1,258,217,410.81</u>
TOTAL LIABILITIES AND EQUITY		<u><u>1,295,689,398.11</u></u>



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
 As of January 31, 2016  
*( all funds )*



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	6,900.00		
Processing Fees	613,650.94		
Other Service Income	<u>5,000.00</u>	625,550.94	

Business Income

Rent/Lease Income	<u>83,722.24</u>	<u>83,722.24</u>	<u>709,273.18</u>
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Total Revenue

709,273.18

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	12,176,377.77		
Salaries and Wages - Casual/Contractual	<u>477,233.31</u>	12,653,611.08	

Other Compensation

Personal Economic Relief Allowance (PERA)	688,054.53		
Representation Allowance (RA)	517,500.00		
Transportation Allowance (TA)	<u>320,500.00</u>	<u>1,526,054.53</u>	14,179,665.61

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses - Local	<u>800.00</u>	800.00	
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Supplies and Materials Expenses

Office Supplies Expenses	453,523.88		
Accountable Forms Expenses	8,971.07		
Drugs and Medicines Expenses	1,320.00		
Other Supplies and Materials Expenses	<u>4,050.00</u>	467,864.95	

Communication Expenses

Telephone Expenses	<u>17,994.40</u>	17,994.40	
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**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of January 31, 2016**

Repairs and Maintenance

Repairs and Maintenance - Transportation Equipment	18,493.70	18,493.70
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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	9,376.24	
Insurance Expenses	534,534.18	543,910.42

Other Maintenance and Operating Expenses

Representation Expenses	3,430.00	
Subscription Expenses	4,480.00	
Other Maintenance and Operating Expenses	37,214.98	45,124.98
		1,094,188.45

Non-Cash Expenses

Depreciation

Depreciation - Land improvements	7,587.43	
Depreciation - Infrastructure Assets	1,150.84	
Depreciation - Buildings and Other Structures	414,271.08	
Depreciation - Machinery and Equipment	1,749,630.40	
Depreciation - Transportation Equipment	318,428.06	
Depreciation - Furniture, Fixtures and Books	41,614.69	2,532,682.50

Amortization

Amortization - Intangible Assets	75,482.92	75,482.92
		2,608,165.42

Total Operating Expenses

17,882,019.48

Surplus/(Deficit) from Current Operations

(17,172,746.30)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	42,826,995.31	42,826,995.31
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Surplus/(Deficit) for the period

25,654,249.01



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
**As of January 31, 2016**

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

Department of Finance (OSEC)  
**Statement of Cash Flows**  
 For the Period January 01, 2016 to January 31, 2016

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

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)	37,510,000.00	
Collection of Income/Revenues	625,550.93	
Other Receipts	5,645,554.53	
Total Cash Inflows		<b>43,781,105.46</b>

**Cash Outflows**

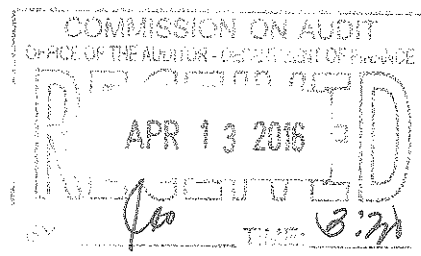
Payment of Expenses	(1,136,749.48)	
Purchases of Inventories	(335,391.76)	
Grant of Cash Advances	(686,126.10)	
Remittance of Personnel Benefits and Mandatory Contribution	(80,213.85)	
Other Disbursements	(27,778,660.26)	
Total Cash Outflows		<b>(30,017,141.45)</b>

Cash Provided by (Used In) Operating Activities	<b>13,763,964.01</b>
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Total Cash Provided by Operating, Investing and Financing Activities	<b>13,763,964.01</b>
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Cash Balance, Beginning January 1, 2016	<b>94,274,866.00</b>
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Cash Balance, Ending January 31, 2016	<b>108,038,830.01</b>
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Department of Finance

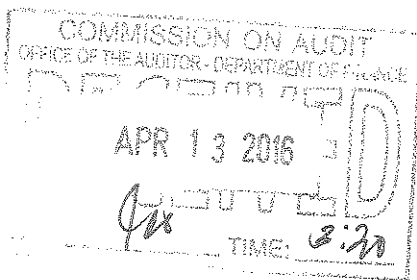
Central Office

Statement of Changes in Net Assets/Equity

As of January 31, 2016

(All Funds)

	Total net assets/equity
Balance at December 31, 2015	1,247,656,719.35
Changes in accounting policy	(10,361,613.70)
Prior Period Adjustments/Unrecorded Income and Expenses	(4,731,943.85)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,232,563,161.80</b>
<b>Changes in net assets/equity for 2016</b>	
Surplus for the period	25,654,249.01
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>25,654,249.01</b>
<b>Balance at Jan 31, 2016</b>	<b>1,258,217,410.81</b>







Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of January 31, 2016

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