

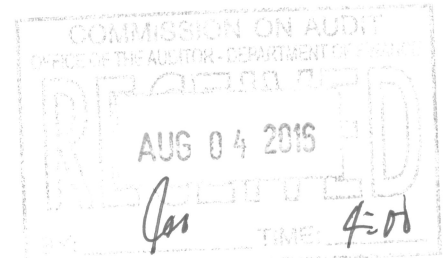
Department of Finance (OSEC)

Detailed Statement of Financial Position

As of April 30, 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

19,400.00

Petty Cash

396,850.71

416,250.71

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

46,787,371.52

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

13,816,596.15

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Regular

4,045,805.89

Cash-Modified Disbursements System (MDS), Regular

4,670,135.28

Cash-Modified Disbursements System (MDS), Special Account

15,621,316.02

Cash-Modified Disbursements System (MDS), Trust

0.00

24,337,257.19

85,357,475.57

Receivables

Inter-Agency Receivables

Due from National Government Agencies

17,763,018.34

Due from Government-Owned and/or Controlled Corporations

45,000,000.00

62,763,018.34

Other Receivables

Receivables - Disallowances/Charges

2,246,575.05

Due from Officers and Employees

103,482.94

Other Receivables

286,553.89

2,636,611.88

65,399,630.22

Inventories

Inventory held for Consumptions

Office Supplies Inventory

11,331,012.18

Accountable Forms, Plates and Stickers Inventory

121,257.89

Drugs and Medicines Inventory

121,716.20

Medical, Dental and Laboratory Supplies Inventory

1,767.54

Fuel, Oil and Lubricants Inventory

14,235.00

Other Supplies and Materials Inventory

1,760,407.32

13,350,396.13

Other Current Assets

Advances

Advances to Special Disbursing Officer

4,317,434.91

Advances to Officers and Employees

4,411,399.75

8,728,834.66

Prepayments

Advances to Contractors

10,188,959.58

Prepaid Insurance

2,089,524.52

Other Prepayments

3,493,551.07

15,772,035.17

24,500,869.83

Total Current Assets

188,608,371.75

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

475,343.77

1,790,477.73

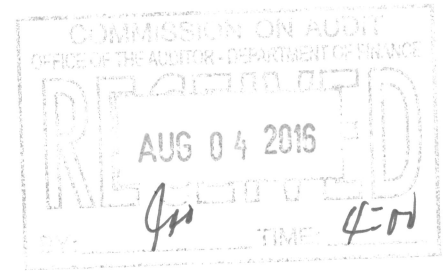
Infrastructure Assets				
Power Supply	98,490.84			
Less: Accumulated Depreciation - Power Supply	<u>76,148.35</u>			22,342.49
Buildings and Other Structures				
Buildings	669,632,013.80			
Less: Accumulated Depreciation - Buildings	<u>258,543,388.47</u>	411,088,625.33		
Other Structures	12,700,149.06			
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08		422,727,718.41
Machinery and Equipment				
Office Equipment	81,750.00			
Less: Accumulated Depreciation - Office Equipment	<u>51,748.11</u>	30,001.89		
Information and Communication Technology Equipment	239,594,729.18			
Less: Accumulated Depreciation - Information and Communication Tec	<u>138,368,582.34</u>	101,226,146.84		
Communication Equipment	2,448,449.40			
Less: Accumulated Depreciation - Communication Equipment	<u>1,320,073.85</u>	1,128,375.55		
Disaster Response and Rescue Equipment				
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>-</u>	0.00		
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>197,718.79</u>	243,181.21		
Sports Equipment	25,000.00			
Less: Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00		
Other Machinery and Equipment	6,290,404.72			
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,779,402.60</u>	3,511,002.12		106,141,557.61
Transportation Equipment				
Motor Vehicles	37,855,400.00			
Less: Accumulated Depreciation - Motor Vehicles	<u>21,135,049.88</u>			16,720,350.12
Furniture and Fixtures and Books				
Furniture and Fixtures	23,609,067.76			
Less: Accumulated Depreciation - Furniture and Fixtures	<u>5,224,757.35</u>	18,384,310.41		
Books	1,635,784.05			
Less: Accumulated Depreciation - Books	<u>1,028,547.76</u>	607,236.29		18,991,546.70
Construction in Progress				
Construction in Progress - Buildings and Other Structures				156,946,119.74
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	292,628.92			
Less: Accumulated Depreciation - Other Property, Plant and Equipmer	<u>141,254.93</u>		151,373.99	1,052,759,839.51
Intangible assets				
Intangible Assets				
Computer Software	22,635,257.63			
Less: Accumulated Amortization - Computer Software	<u>20,187,883.53</u>			2,447,374.10
Other Non-Cuurent Assets				
Other Assets				<u>27,807,751.86</u>
Total Non-Current Assets				<u>1,083,297,709.87</u>
TOTAL ASSETS				<u>1,271,906,081.62</u>
TOTAL LIABILITIES				
Current Liabilities				
Payable Accounts				
Accounts Payable		31,330.00		
Due to Officers and Employees		<u>435,967.07</u>	467,297.07	
Inter-Agency Payables				

Due to BIR	11,589,056.39	
Due to GSIS	3,294,555.60	
Due to Pag-IBIG	286,427.49	
Due to PhilHealth	248,958.64	
Due to NGAs	266,884.98	
Due to GOCCs	2,020,923.72	17,706,806.82
Trust Liabilities		
Trust Liabilities	1,047,160.61	
Bail Bonds Payable	9,000.00	
Guaranty/Security Deposits Payable	8,754,274.13	9,810,434.74
Deferred Credits/Unearned Income		
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		1,705,052.19
TOTAL LIABILITIES		29,702,408.72
TOTAL ASSETS less TOTAL LIABILITIES		1,242,203,672.90
EQUITY		
Government Equity		
Accumulated Surplus/(Deficit)	1,191,022,269.60	
Add: Current Operations	51,181,403.30	1,242,203,672.90
TOTAL EQUITY		1,242,203,672.90



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Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2016



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	42,100.00	
Processing Fees	2,259,869.16	
Other Service Income	<u>143,000.00</u>	2,444,969.16

Business Income

Rent/Lease Income	334,888.96	
Interest Income	<u>39,622.64</u>	<u>374,511.60</u> 2,819,480.76

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>14,682.10</u>	<u>14,682.10</u>
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Total Revenue

2,834,162.86

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	55,505,360.63	
Salaries and Wages - Casual/Contractual	<u>2,478,569.95</u>	57,983,930.58

Other Compensation

Personal Economic Relief Allowance (PERA)	2,880,182.19	
Representation Allowance (RA)	2,334,375.00	
Transportation Allowance (TA)	1,560,500.00	
Clothing/Uniform Allowance	1,820,000.00	
Honoraria	623,563.00	
Overtime and Night Pay	<u>59,818.12</u>	9,278,438.31

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	4,534,971.30	
Pag-IBIG Contributions	109,800.00	



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2016

PhilHealth Contributions	305,087.50		
Employees Compensation Insurance Premiums	<u>109,862.50</u>	5,059,721.30	
Other Personnel Benefits			
Retirement Gratuity	16,562.63		
Terminal Leave Benefits	313,606.45		
Other Personnel Benefits	<u>114,234.32</u>	<u>444,403.40</u>	72,766,493.59
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	110,074.52		
Traveling Expenses - Foreign	<u>5,547,181.09</u>	5,657,255.61	
Training and Scholarship Expenses			
Training Expenses	<u>1,492,189.27</u>	1,492,189.27	
Supplies and Materials Expenses			
Office Supplies Expenses	2,794,280.80		
Accountable Forms Expenses	39,743.88		
Drugs and Medicines Expenses	1,320.00		
Medical, Dental and Laboratory Supplies Expenses	10,879.80		
Fuel, Oil and Lubricants Expenses	126,856.52		
Semi-Expendable Machinery and Equipment Expenses	106,771.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	114,100.00		
Other Supplies and Materials Expenses	<u>604,600.00</u>	3,798,552.00	
Utility Expenses			
Water Expenses	827,791.07		
Electricity Expenses	<u>4,488,825.08</u>	5,316,616.15	
Communication Expenses			
Postage and Courier Services	157,147.76		
Telephone Expenses	1,310,643.83		
Internet Subscription Expenses	<u>1,428,000.00</u>	2,895,791.59	



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2016

Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>700,587.10</u>	700,587.10	
Professional Services			
Legal Services	10,850.00		
Consultancy Services	7,282,264.04		
Other Professional Services	<u>3,371,998.14</u>	10,665,112.18	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	1,377,648.96		
Repairs and Maintenance - Transportation Equipment	<u>349,505.19</u>	1,727,154.15	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	4,003,970.81		
Fidelity Bond Premiums	8,385.23		
Insurance Expenses	<u>584,405.13</u>	4,596,761.17	
Other Maintenance and Operating Expenses			
Advertising Expenses	1,544,126.16		
Printing and Publication Expenses	1,036,000.00		
Representation Expenses	72,398.38		
Transportation and Delivery Expenses	91,010.00		
Rent/Lease Expenses	1,645,112.00		
Subscription Expenses	1,528,436.80		
Donations	169,048.81		
Other Maintenance and Operating Expenses	<u>1,682,990.80</u>	<u>7,769,122.95</u>	44,619,142.17
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	30,349.72		
Depreciation - Infrastructure Assets	4,603.36		
Depreciation - Buildings and Other Structures	3,557,605.51		
Depreciation - Machinery and Equipment	6,345,133.27		

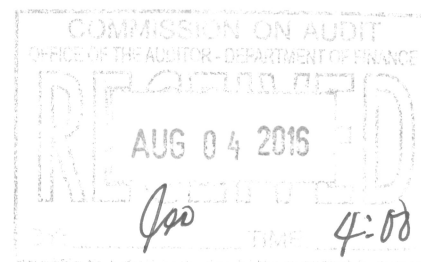


Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2016

Depreciation - Transportation Equipment	1,273,712.24		
Depreciation - Furniture, Fixtures and Books	<u>166,473.84</u>	11,377,877.94	
Amortization			
Amortization - Intangible Assets	<u>301,931.68</u>	<u>301,931.68</u>	<u>11,679,809.62</u>
Total Operating Expenses			<u>129,065,445.38</u>
Surplus/(Deficit) from Current Operations			<u>(126,231,282.52)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	178,279,893.65		178,279,893.65
Gains			
Other Gains		45,000.00	
Losses			
Loss on Foreign Exchange (FOREX)	802,374.37		
Loss of Assets		<u>(912,207.83)</u>	<u>(867,207.83)</u>
Surplus/(Deficit) for the period			<u><u>51,181,403.30</u></u>

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 - 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

Arch



Department of Finance (OSEC)
Statement of Cash Flows
For the Period April 01, 2016 to April 30, 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)	60,664,979.00	
Collection of Income/Revenues	640,290.18	
Collection of Receivable	-	
Other Receipts	4,786,458.80	
Total Cash Inflows		66,091,727.98

Cash Outflows

Payment of Expenses	(10,756,687.14)	
Purchases of Inventories	(381,301.53)	
Grant of Cash Advances	(1,214,073.53)	
Remittance of Personnel Benefits and Mandatory Contribution	(31,693.30)	
Other Disbursements	(51,287,440.33)	
Total Cash Outflows		(63,671,195.83)

Cash Provided by (Used In) Operating Activities	2,420,532.15
Total Cash Provided by Operating, Investing and Financing Activities	2,420,532.15
Cash Balance, Beginning April 1, 2016	82,936,943.42
Cash Balance, Ending April 30, 2016	85,357,475.57

Department of Finance (OSEC)

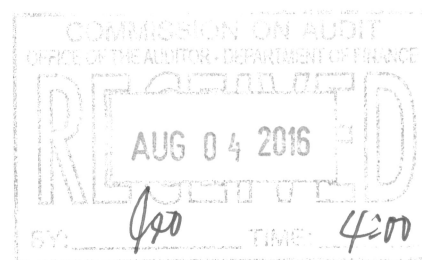
Statement of Changes in Net Assets/Equity

As of April 30, 2016

All Funds

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

	<u>Total</u>
Balance at January 1, 2016	1,247,656,719.35
Changes in Accounting Policy	(10,636,696.47)
Prior Period Adjustments/Unrecorded Income and Expenses/Adjustments	(43,850,356.92)
Liquidation on Cash Advances	(2,147,396.36)
	<hr/>
Restated Balance	1,191,022,269.60
Changes in Net Assets/Equity	
Current Operations Surplus	51,181,403.30
Cash-Treasury/Agency Deposit, Regular	-
	<hr/>
Total Recognized Revenue and Expenses for the Period	51,181,403.30
Balance at April 30, 2016	<hr/> 1,242,203,672.90 <hr/>



Department of Finance (OSEC)

Statement of Changes in Net Assets/Equity

As of April 30, 2016

All Funds

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

	<u>Total</u>	<u>Regular</u>	<u>Special-Foreign</u>	<u>Trust</u>
Balance at January 1, 2016	1,247,656,719.35	1,007,200,534.72	240,424,663.79	31,520.84
Changes in Accounting Policy	(10,636,696.47)	(10,141,735.98)	(494,960.49)	-
Prior Period Adjustments/Unrecorded Income and Expenses/Adjustments	(43,850,356.92)	(20,286,289.90)	(23,575,296.18)	11,229.16
Liquidation on Cash Advances	(2,147,396.36)	(2,147,396.36)		
Restated Balance	1,191,022,269.60	974,625,112.48	216,354,407.12	42,750.00
Changes in Net Assets/Equity				
Current Operations Surplus	51,181,403.30	39,802,252.95	11,379,150.35	-
Cash-Treasury/Agency Deposit, Regular	-	-	-	-
Total Recognized Revenue and Expenses for the Period	51,181,403.30	39,802,252.95	11,379,150.35	-
Balance at April 30, 2016	1,242,203,672.90	1,014,427,365.43	227,733,557.47	42,750.00