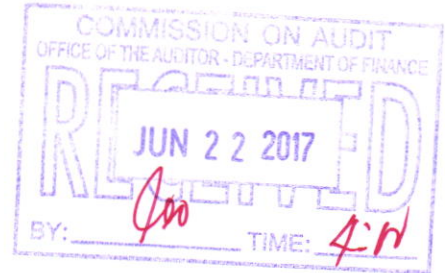




hctg

Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	42,046.78	
Petty Cash	<u>479,970.00</u>	522,016.78

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		28,062,376.65
--	--	---------------

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account		39,833,149.19
--	--	---------------

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	3,260,796.47	
Cash - Modified Disbursement System (MDS), Regular	97,276,013.10	
Cash - Modified Disbursement System (MDS), Special Account	<u>697,734.00</u>	<u>101,234,543.57</u> 169,652,086.19

Investments

Financial Assets - Others

Investments in Stocks	3,500.00	
Other Investments	<u>279,244.40</u>	282,744.40

Receivables

Inter-Agency Receivables

Due from National Government Agencies	25,170,301.92	
Due from Government-Owned and/or Controlled Corporations	<u>78,700,000.00</u>	103,870,301.92

Other Receivables

Receivables - Disallowances/Charges	2,246,213.22	
Due from Officers and Employees	47,944.98	
Other Receivables	<u>286,553.89</u>	<u>2,580,712.09</u> 106,451,014.01

Inventories

Inventory Held for Consumption

Office Supplies Inventory	7,852,884.99	
---------------------------	--------------	--



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017

Accountable Forms, Plates and Stickers Inventory	119,294.79		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>2,530,752.69</u>		10,518,935.01
Other Assets			
Advances			
Advances to Special Disbursing Officer	8,586,951.06		
Advances to Officers and Employees	<u>2,472,258.75</u>	11,059,209.81	
Prepayments			
Advances to Contractors	3,771,740.19		
Prepaid Insurance	1,673,631.02		
Other Prepayments	<u>4,622,751.87</u>	10,068,123.08	
Other Assets			
Other Assets		<u>25,767,233.71</u>	<u>46,894,566.60</u>
Total Current Assets			333,799,346.21
Non - Current Assets			
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	<u>566,392.93</u>	1,699,428.57	
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>89,958.43</u>	8,532.41	
Buildings and Other Structures			
Buildings	696,245,388.99		
Less : Accumulated Depreciation - Buildings	<u>263,960,514.97</u>	432,284,874.02	
Other Structures	12,700,149.06		



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017

Less : Accumulated Depreciation - Other Structures	2,997,113.58	9,703,035.48	441,987,909.50
Machinery and Equipment			
Office Equipment	791,376.07		
Less : Accumulated Depreciation - Office Equipment	702,231.46	89,144.61	
Information and Communication Technology Equipment	262,094,056.88		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	177,622,630.71	84,471,426.17	
Communication Equipment	2,450,511.40		
Less : Accumulated Depreciation - Communication Equipment	1,483,871.48	966,639.92	
Military, Police and Security Equipment	32,000.00		
Less : Accumulated Depreciation - Military, Police and Security Equipment	30,400.00	1,600.00	
Medical Equipment	466,700.00		
Less : Accumulated Depreciation - Medical Equipment	222,822.46	243,877.54	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	23,750.00	1,250.00	
Other Machinery and Equipment	16,309,666.77		
Less : Accumulated Depreciation - Other Machinery and Equipment	5,207,913.46	11,101,753.31	96,875,691.55
Transportation Equipment			
Motor Vehicles	42,569,723.37		
Less : Accumulated Depreciation - Motor Vehicles	24,530,483.97		18,039,239.40
Furniture, Fixtures and Books			
Furniture and Fixtures	23,778,663.70		
Less : Accumulated Depreciation - Furniture and Fixtures	5,695,888.36	18,082,775.34	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	1,109,156.32	526,627.73	18,609,403.07
Construction in Progress			
Construction in Progress - Buildings and Other Structures			158,592,872.04
Other Property, Plant and Equipment			



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017

Other Property, Plant and Equipment	5,608,247.19		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>4,925,311.38</u>	<u>682,935.81</u>	1,065,764,365.07
Intangible Assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less : Accumulated Amortization - Computer Software	<u>20,714,930.89</u>		<u>1,920,326.74</u>
Total Non - Current Assets			<u>1,067,684,691.81</u>
TOTAL ASSETS			<u><u>1,401,484,038.02</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	3,033,525.37		
Due to Officers and Employees	<u>949,615.42</u>		3,983,140.79
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR	3,153,384.10		
Due to GSIS	2,774,473.09		
Due to Pag-IBIG	278,854.05		
Due to PhilHealth	246,864.89		
Due to NGAs	237,551.90		
Due to GOCCs	<u>2,143,145.21</u>		8,834,273.24
Trust Liabilities			
Trust Liabilities			
Trust Liabilities	40,089.55		
Guaranty/Security Deposits Payable	<u>3,449,619.77</u>		3,489,709.32
Deferred Credits			
Other Deferred Credits			12,817.90



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017

Other Payables	
Other Payables	
Other Payables	<u>1,831,742.15</u>
Total Current Liabilities	<u>18,151,683.40</u>
TOTAL LIABILITIES	18,151,683.40
TOTAL ASSETS LESS TOTAL LIABILITIES	<u><u>1,383,332,354.62</u></u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>1,383,332,354.62</u>
TOTAL NET ASSETS/EQUITY	<u><u>1,383,332,354.62</u></u>



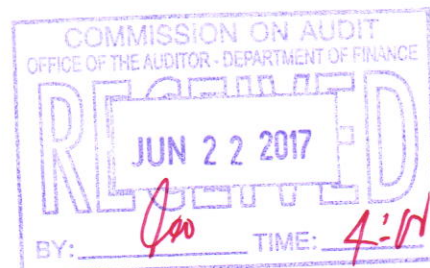
Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2017

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



Acctg

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2017



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	40,350.00	
Processing Fees	2,527,597.00	
Other Service Income	<u>170,000.00</u>	2,737,947.00

Business Income

Rent/Lease Income	418,611.20	
Interest Income	<u>21,734.90</u>	<u>440,346.10</u>

3,178,293.10

Shares, Grants and Donations

Grants and Donations

Income from Grants and Donations in Kind	<u>5,197,823.37</u>	<u>5,197,823.37</u>
--	---------------------	---------------------

Total Revenue

8,376,116.47

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	59,814,474.84	
Salaries and Wages - Casual/Contractual	<u>1,874,297.89</u>	61,688,772.73

Other Compensation

Personal Economic Relief Allowance (PERA)	2,950,191.82	
Representation Allowance (RA)	2,098,125.00	
Transportation Allowance (TA)	1,534,000.00	
Subsistence Allowance	6,125.00	
Laundry Allowance	865.88	
Honoraria	479,201.20	
Hazard Pay	47,982.50	
Overtime and Night Pay	<u>103,531.69</u>	7,220,023.09

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	5,503,579.13	
Pag-IBIG Contributions	116,400.00	
PhilHealth Contributions	330,175.00	



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2017

Employees Compensation Insurance Premiums	<u>115,600.00</u>	6,065,754.13	
Other Personnel Benefits			
Terminal Leave Benefits	275,117.52		
Other Personnel Benefits	<u>1,161,462.59</u>	<u>1,436,580.11</u>	76,411,130.06
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	657,005.29		
Traveling Expenses - Foreign	<u>4,558,502.72</u>	5,215,508.01	
Training and Scholarship Expenses			
Training Expenses	<u>1,942,089.09</u>	1,942,089.09	
Supplies and Materials Expenses			
Office Supplies Expenses	3,529,431.71		
Accountable Forms Expenses	91,827.00		
Drugs and Medicines Expenses	76,748.39		
Fuel, Oil and Lubricants Expenses	204,650.30		
Semi-Expendable Machinery and Equipment Expenses	359,930.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	83,246.16		
Other Supplies and Materials Expenses	<u>857,135.75</u>	5,202,969.31	
Utility Expenses			
Water Expenses	866,424.71		
Electricity Expenses	<u>2,607,567.85</u>	3,473,992.56	
Communication Expenses			
Postage and Courier Services	197,290.53		
Telephone Expenses	<u>1,656,732.60</u>	1,854,023.13	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>709,477.42</u>	709,477.42	
Professional Services			
Legal Services	17,600.00		
Consultancy Services	2,081,091.30		
Other Professional Services	<u>1,878,781.54</u>	3,977,472.84	
General Services			



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2017

Janitorial Services	<u>554,276.92</u>	554,276.92	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	2,052,527.69		
Repairs and Maintenance - Machinery and Equipment	12,332.00		
Repairs and Maintenance - Transportation Equipment	<u>266,823.30</u>	2,331,682.99	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	51,453.26		
Fidelity Bond Premiums	103,183.50		
Insurance Expenses	<u>1,188,293.95</u>	1,342,930.71	
Other Maintenance and Operating Expenses			
Advertising Expenses	22,176.40		
Representation Expenses	570,225.31		
Subscription Expenses	599,705.50		
Donations	24,175.00		
Other Maintenance and Operating Expenses	<u>263,191.95</u>	<u>1,479,474.16</u>	28,083,897.14
Financial Expenses			
Financial Expenses			
Bank Charges	<u>495.64</u>		495.64
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	30,349.72		
Depreciation - Infrastructure Assets	4,603.36		
Depreciation - Buildings and Other Structures	3,090,643.99		
Depreciation - Machinery and Equipment	5,267,983.47		
Depreciation - Transportation Equipment	1,307,334.61		
Depreciation - Furniture, Fixtures and Books	<u>172,056.58</u>		<u>9,872,971.73</u>
Total Operating Expenses			<u>114,368,494.57</u>
Surplus/(Deficit) from Current Operations			<u>(105,992,378.10)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	335,673,515.27		335,673,515.27
Gains			



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2017

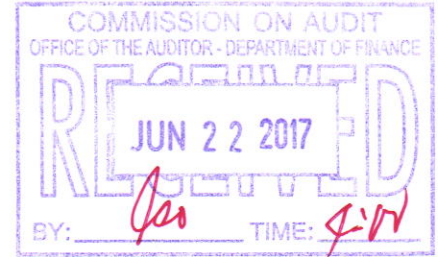
Gain on Foreign Exchange (FOREX)	308,267.01	
Losses		
Loss of Assets	(2,276,722.51)	(1,968,455.50)
Surplus(Deficit) for the period		<u>227,712,681.67</u>

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



actg

Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2017 To April 30, 2017



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	123,788,994.00
Receipt of Notice of Cash Allocation (NCA)	123,788,994.00
Collection of Income/Revenues	480,084.60
Collection of Service Income	480,084.60
Other Receipts	7,619,803.38
Collection of Overpayment of Expenses - Unbilled	14.00
Collection of Overpayment of Personal Services - Billed	14,875.00
Collection of Personal Accounts	40,063.55
Collection of Receivables from GOCCs	83,722.24
Refund of Cash Advance	37,280.03
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,443,848.56
Total Cash Inflows	<u>131,888,881.98</u>

Cash Outflows

Payment of Expenses	(1,634,193.46)
Payment for Communication Expenses	(203,111.19)
Payment for Other Maintenance and Other Operating Expenses	(1,187,673.00)
Payment for Training and Scholarship Expenses	(243,409.27)
Purchase of Inventories	(527,210.49)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(527,210.49)
Grant of Cash Advances	(3,130,000.00)
Grant of Cash Advance	(3,130,000.00)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(35,927.90)
Payment of Salaries and Wages thru Bank	(35,927.90)
Other Disbursements	(43,473,407.19)
Adjustment in Funding Source Used	(18,160.00)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(50,000.00)
Correction of Errors	(1,880,233.00)
Grant of Cash Advance for Travel and SDO	(2,301,190.80)
Payment / Reimbursement of Traveling Expenses	(1,367,644.00)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(239,800.00)
Payment for Professional Services	(976,557.70)



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2017 To April 30, 2017

Payment for Repairs and Maintenance of Transportation Equipment	(93,256.01)
Payment for the Purchase of Property, Plant and Equipment	(167,938.73)
Payment for the Purchase of Semi-Expendable Furniture, Fixtures and Books	(27,968.12)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(253,283.22)
Payment of Allowances, Bonus and Other Compensation/Benefits	(180,294.56)
Payment of Communication Expenses	(273,954.55)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(212,390.61)
Payment of Other Personnel Benefits	(30,228.28)
Payment of Professional and Other Professional Services	(1,419,195.33)
Payment of Salaries, Allowances, Bonus and Other Compensation	(9,833,212.23)
Payment of Taxes, Insurance Premiums and Other fees	(33,820.32)
Payment of Training and Scholarship Expenses	(985,151.39)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(115,080.10)
Payment/Reimbursement for Repairs and Maintenance	(467,802.07)
Payment/Reimbursement of Travelling Expenses	(179,323.65)
Purchase of Property, Plant and Equipment	(768,433.12)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(51,152.26)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC, HDMF and	(80,291.58)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,443,848.56)
Replenishment of Petty Cash	(23,197.00)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(14,000,000.00)
Total Cash Outflows	<u>(48,800,739.04)</u>
Cash Provided by (Used in) Operating Activities	<u>83,088,142.94</u>
Total Cash provided by Operating, Investing and Financing Activities	83,088,142.94
Add : Cash Balance, Beginning Apr 1 2017	<u>86,563,943.25</u>
Cash Balance, Ending Apr 30 2017	<u><u>169,652,086.19</u></u>



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2017 To April 30, 2017

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

Acctg



Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of April 30, 2017

	Total net assets/equity
Balance at December 31, 2016	1,186,130,063.30
Changes in accounting policy	(147,259.59)
Prior Period Adjustments/Unrecorded Income and Expenses	(30,242,291.55)
Other Adjustments	5,262.77
Restated balance	1,155,745,774.93
Changes in net assets/equity for 2017	
Surplus for the period	227,712,681.67
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(126,101.98)
Total recognized revenue and expense for the period	227,586,579.69
Balance at Apr 30, 2017	1,383,332,354.62

