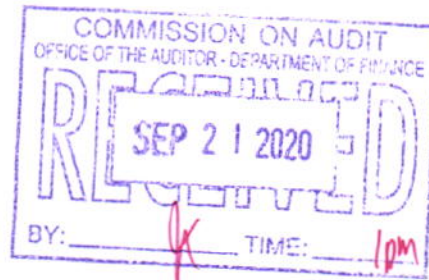




Accts

Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2020



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer 6,600.00

Petty Cash 856,464.30 863,064.30

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 1,868,619.76

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular 1,424,378.92

Cash - Modified Disbursement System (MDS), Regular 231,687,218.49

Cash - Modified Disbursement System (MDS), Special Account 2,921,328.00 236,032,925.41 238,764,609.47

Investments

Financial Assets - Others

Investments in Stocks 3,500.00

Other Investments 279,244.40 282,744.40

Receivables

Loans and Receivable Accounts

Accounts Receivable 400.40

Inter-Agency Receivables

Due from National Government Agencies 19,603,230.28

Due from Government-Owned and/or Controlled Corporations 58,044,248.37 77,647,478.65

Other Receivables

Receivables - Disallowances/Charges 2,236,403.40

Due from Officers and Employees 71,351.38

Other Receivables 285,331.87 2,593,086.65 80,240,965.70

Inventories

Inventory Held for Consumption

Office Supplies Inventory 5,704,432.77



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2020

Accountable Forms, Plates and Stickers Inventory	132,634.51		
Drugs and Medicines Inventory	49,140.11		
Medical, Dental and Laboratory Supplies Inventory	9,432.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>7,380,142.94</u>	13,290,017.87	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	12,999.12		
Semi-Expendable Information and Communications Technology Equipment	982,299.65		
Semi-Expendable Communications Equipment	80,308.76		
Semi-Expendable Other Machinery and Equipment	<u>31,466.80</u>	1,107,074.33	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	469,830.94		
Semi-Expendable Books	<u>121,249.60</u>	<u>591,080.54</u>	14,988,172.74
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,685,558.82		
Advances to Officers and Employees	<u>2,526,246.23</u>	4,211,805.05	
Prepayments			
Advances to Contractors	16,708,481.96		
Prepaid Insurance	2,128,067.57		
Other Prepayments	<u>5,440,185.54</u>	24,276,735.09	
Deposits			
Guaranty Deposits		739,480.32	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>29,956,366.13</u>
Total Current Assets			364,232,858.44
Non - Current Assets			
Property, Plant and Equipment			
Land			



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2020

Other Machinery and Equipment	17,905,960.97		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>8,743,420.47</u>	<u>9,162,540.50</u>	128,000,473.20
Transportation Equipment			
Motor Vehicles	56,205,893.30		
Less : Accumulated Depreciation - Motor Vehicles	<u>36,487,001.96</u>		19,718,891.34
Furniture, Fixtures and Books			
Furniture and Fixtures	72,036,317.18		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>12,578,960.58</u>	59,455,856.60	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	59,455,856.60	
Books	1,649,949.91		
Less : Accumulated Depreciation - Books	<u>1,314,550.33</u>	<u>335,399.58</u>	59,791,256.18
Construction in Progress			
Construction in Progress - Buildings and Other Structures			138,829,689.48
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	12,082,559.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>11,102,207.07</u>	<u>980,352.04</u>	1,525,106,985.85
Intangible Assets			
Intangible Assets			
Computer Software	42,419,224.95		
Less : Accumulated Amortization - Computer Software	<u>28,163,373.20</u>		14,255,851.75
Development in Progress			
Development in Progress - Computer Software		<u>154,630,352.20</u>	<u>168,886,203.95</u>
Total Non - Current Assets			<u>1,693,993,189.80</u>
TOTAL ASSETS			<u><u>2,058,226,048.24</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			



Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2020

Payables		
Accounts Payable	12,138,777.95	
Due to Officers and Employees	<u>1,665,361.29</u>	13,804,139.24
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	11,109,146.68	
Due to GSIS	7,319,420.38	
Due to Pag-IBIG	1,678,653.23	
Due to PhilHealth	700,572.92	
Due to NGAs	634,331.42	
Due to GOCCs	<u>3,447,788.47</u>	24,889,913.10
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	43,507.39	
Guaranty/Security Deposits Payable	<u>52,977,226.60</u>	53,020,733.99
Deferred Credits		
Other Deferred Credits		15,135.39
Other Payables		
Other Payables		
Other Payables		<u>4,098,727.01</u>
Total Current Liabilities		<u>95,828,648.73</u>
TOTAL LIABILITIES		95,828,648.73
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,962,397,399.51</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,962,397,399.51</u>
TOTAL NET ASSETS/EQUITY		<u>1,962,397,399.51</u>



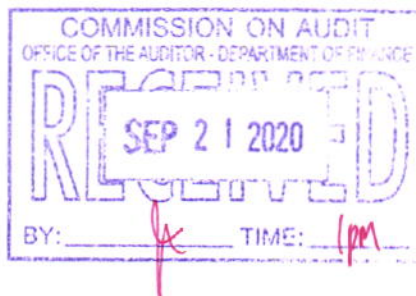
Department of Finance
Central Office
Detailed Statement of Financial Position
As of April 30, 2020

CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
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THAN IATF
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GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
INTERNATIONAL BANK OF RECONSTRUCTION AND
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JAPAN
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
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CONTINGENT FUND
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GENERAL FUND - CONTINUING APPROPRIATIONS -
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GENERAL FUND - CONTINUING APPROPRIATIONS -
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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 -
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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
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AGENCIES

Ants



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2020



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	22,300.00		
Processing Fees	748,750.00		
Other Service Income	<u>5,000.00</u>	776,050.00	
Business Income			
Interest Income	<u>487.56</u>	<u>487.56</u>	776,537.56
Gains			
Gains			
Sale of Unserviceable Property	<u>49,000.00</u>		49,000.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>4,874.59</u>		<u>4,874.59</u>
Total Revenue			<u>830,412.15</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	122,903,443.27		
Salaries and Wages - Casual/Contractual	<u>4,637,427.52</u>	127,540,870.79	
Other Compensation			
Personal Economic Relief Allowance (PERA)	4,618,998.79		
Representation Allowance (RA)	3,172,750.00		
Transportation Allowance (TA)	2,214,750.00		
Clothing/Uniform Allowance	2,736,000.00		
Honoraria	200,000.00		
Overtime and Night Pay	<u>111,203.12</u>	13,053,701.91	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	5,824,592.26		
Pag-IBIG Contributions	49,900.00		
PhilHealth Contributions	837,277.83		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2020

Employees Compensation Insurance Premiums	<u>96,000.00</u>	6,807,770.09	
Other Personnel Benefits			
Terminal Leave Benefits	1,146,135.56		
Other Personnel Benefits	<u>112,554.55</u>	<u>1,258,690.11</u>	148,661,032.90
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	330,513.52		
Traveling Expenses - Foreign	<u>1,925,216.38</u>	2,255,729.90	
Training and Scholarship Expenses			
Training Expenses	<u>351,588.02</u>	351,588.02	
Supplies and Materials Expenses			
Office Supplies Expenses	919,523.70		
Accountable Forms Expenses	37,409.00		
Fuel, Oil and Lubricants Expenses	272,963.51		
Semi-Expendable Machinery and Equipment Expenses	17,649.00		
Other Supplies and Materials Expenses	<u>598,082.15</u>	1,845,627.36	
Utility Expenses			
Water Expenses	812,466.45		
Electricity Expenses	<u>4,157,717.25</u>	4,970,183.70	
Communication Expenses			
Postage and Courier Services	110,253.89		
Telephone Expenses	1,538,939.43		
Internet Subscription Expenses	<u>68,279.48</u>	1,717,472.80	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,127,000.00</u>	1,127,000.00	
Professional Services			
Legal Services	450.00		
Consultancy Services	366,593.00		
Other Professional Services	<u>10,629,874.32</u>	10,996,917.32	
General Services			
Other General Services	<u>581,491.97</u>	581,491.97	



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2020

Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	686,505.19		
Repairs and Maintenance - Transportation Equipment	<u>117,397.72</u>	803,902.91	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	62,737.78		
Insurance Expenses	<u>1,302,477.06</u>	1,365,214.84	
Other Maintenance and Operating Expenses			
Representation Expenses	552,973.67		
Rent/Lease Expenses	528,616.99		
Subscription Expenses	1,033,334.59		
Other Maintenance and Operating Expenses	<u>318,943.58</u>	<u>2,433,868.83</u>	28,448,997.65
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	30,349.72		
Depreciation - Buildings and Other Structures	14,614,862.05		
Depreciation - Machinery and Equipment	8,168,640.86		
Depreciation - Transportation Equipment	1,650,810.04		
Depreciation - Furniture, Fixtures and Books	<u>1,454,957.28</u>	25,919,619.95	
Amortization			
Amortization - Intangible Assets	<u>1,318,930.92</u>	<u>1,318,930.92</u>	<u>27,238,550.87</u>
Total Operating Expenses			<u>204,348,581.42</u>
Surplus/(Deficit) from Current Operations			<u>(203,518,169.27)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	432,092,779.70		432,092,779.70
Surplus/(Deficit) for the period			<u><u>228,574,610.43</u></u>



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of April 30, 2020

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
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Accts

Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2020 To April 30, 2020

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)

274,232,328.00

Receipt of Notice of Cash Allocation (NCA)

274,232,328.00

Collection of Income/Revenues

106,850.00

Collection of Service Income

106,850.00

Other Receipts

5,758.12

Cancellation of Checks issued during the year

5,758.12

Total Cash Inflows

274,344,936.12

Cash Outflows

Other Disbursements

(39,629,539.63)

Payment for the Purchase of Semi-Expendable Machinery and Equipment

(4,258.93)

Payment for Utilities Expenses

(195,968.74)

Payment of Communication Expenses

(375,476.96)

Payment of Other Maintenance and Other Operating Expenses (MOOE)

(77,116.50)

Payment of Other Personnel Benefits

(56,250.00)

Payment of Professional and Other Professional Services

(13,252,811.55)

Payment of Salaries, Allowances, Bonus and Other Compensation

(21,338,071.98)

Payment of Training and Scholarship Expenses

(66,562.50)

Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users

(359,024.32)

Payment/Reimbursement for Repairs and Maintenance

(376,532.76)

Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries

(2,956,616.29)

Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and

(570,849.10)

Total Cash Outflows

(39,629,539.63)

Cash Provided by (Used in) Operating Activities

234,715,396.49

Total Cash provided by Operating, Investing and Financing Activities

234,715,396.49

Add : Cash Balance, Beginning Apr 1 2020

4,049,212.98

Cash Balance, Ending Apr 30 2020

238,764,609.47





Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period April 01, 2020 To April 30, 2020

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
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Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of April 30, 2020



	Total net assets/equity
Balance at December 31, 2019	1,738,985,608.13
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(1,650,302.54)
Other Adjustments	(5,855.48)
Restated balance	1,737,329,450.11
Changes in net assets/equity for 2020	
Surplus for the period	228,574,610.43
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(3,506,661.03)
Total recognized revenue and expense for the period	225,067,949.40
Balance at Apr 30, 2020	1,962,397,399.51



CUSTODIAL FUNDS - TRUST RECEIPTS -
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