



Department of Finance
Central Office
 Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
 As of April 30, 2023



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	15,050.00	
Petty Cash	<u>989,236.67</u>	1,004,286.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		336,352.42
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	1,530,783.13	
Cash - Modified Disbursement System (MDS), Regular	91,669,760.61	
Cash - Modified Disbursement System (MDS), Special Account	4,351,638.00	
Cash - Modified Disbursement System (MDS), Trust	471,871.00	
Cash - Tax Remittance Advice	<u>12,642.65</u>	<u>98,036,695.39</u> 99,377,334.48

Investments

Financial Assets - Others

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

Receivables

Loans and Receivable Accounts

Accounts Receivable		400.00
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Inter-Agency Receivables

Due from National Government Agencies	19,588,419.01	
Due from Government-Owned and/or Controlled Corporations	<u>13,500,000.00</u>	33,088,419.01

Other Receivables

Receivables- Disallowances/Charges	1,875,385.19	
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Due from Officers and Employees	2,789,107.92		
Other Receivables	<u>431,178.53</u>	<u>5,095,671.64</u>	38,184,490.65
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	5,933,566.96		
Accountable Forms, Plates and Stickers Inventory	213,003.09		
Drugs and Medicines Inventory	95,290.25		
Medical, Dental and Laboratory Supplies Inventory	293,170.74		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>102,963.26</u>	6,652,229.30	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		807,570.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	7,507,278.90
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,563,088.41		
Advances to Officers and Employees	<u>12,140,967.21</u>	13,704,055.62	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	3,659,233.23		
Prepaid Subscription	20,026,396.37		
Other Prepayments	<u>2,177,398.79</u>	33,323,469.11	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>47,755,870.40</u>
Total Current Assets			193,107,718.83
Non - Current Assets			



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of April 30, 2023

Property, Plant and Equipment

Land

Land			330,228,352.72
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Land Improvements

Other Land Improvements	2,265,821.50		
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Less : Accumulated Depreciation - Other Land Improvements	<u>1,390,276.55</u>		875,544.95
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Infrastructure Assets

Power Supply Systems	98,490.84		
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Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
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Buildings and Other Structures

Buildings	1,411,641,422.63		
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Less : Accumulated Depreciation - Buildings	<u>689,811,159.12</u>	721,830,263.51	
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Other Structures	41,547,091.83		
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Less : Accumulated Depreciation - Other Structures	<u>19,368,447.85</u>	<u>22,178,643.98</u>	744,008,907.49
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Machinery and Equipment

Office Equipment	4,435,346.54		
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Less : Accumulated Depreciation - Office Equipment	<u>3,762,132.68</u>	673,213.86	
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Information and Communication Technology Equipment	143,550,441.66		
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Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>111,300,112.92</u>	32,194,296.88	
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Less : Accumulated Impairment Losses - Information and Communication Technology Equipment	<u>56,031.86</u>	32,194,296.88	
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Communication Equipment	594,693.78		
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Less : Accumulated Depreciation - Communication Equipment	<u>495,968.64</u>	98,725.14	
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Military, Police and Security Equipment	9,958,734.34		
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Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>4,641,220.62</u>	5,317,513.72	
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Medical Equipment	233,000.00		
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Less : Accumulated Depreciation - Medical Equipment	<u>206,739.24</u>	26,260.76	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>421,496.00</u>	711,304.00	
Technical and Scientific Equipment	177,577.76		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>68,885.67</u>	108,692.09	
Other Equipment	485,548.00		
Less : Accumulated Depreciation - Other Equipment	<u>286,578.47</u>	<u>198,969.53</u>	39,328,975.98
Transportation Equipment			
Motor Vehicles	53,931,145.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>43,157,284.21</u>		10,773,861.11
Furniture, Fixtures and Books			
Furniture and Fixtures	10,282,612.86		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>4,596,515.90</u>		5,686,096.96
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	286,495.20		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>131,876.91</u>	<u>154,618.29</u>	1,205,899,847.95
Intangible Assets			
Intangible Assets			
Computer Software	250,201,197.72		
Less : Accumulated Amortization - Computer Software	<u>232,758,202.18</u>		17,442,995.54
Development in Progress			
Development in Progress - Computer Software		<u>8,823,534.14</u>	<u>26,266,529.68</u>
Total Non - Current Assets			<u>1,232,166,377.63</u>
TOTAL ASSETS			<u>1,425,274,096.46</u>
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Detailed Statement of Financial Position

As of April 30, 2023

LIABILITIES

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	3,981,373.28	
Due to Officers and Employees	<u>1,137,213.29</u>	5,118,586.57

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	6,178,959.08	
Due to GSIS	4,536,538.63	
Due to Pag-IBIG	449,293.34	
Due to PhilHealth	616,605.75	
Due to NGAs	2,197,761.35	
Due to GOCCs	<u>1,756,946.70</u>	15,736,104.85

Trust Liabilities

Trust Liabilities

Guaranty/Security Deposits Payable	11,672,184.39	
Trust Liabilities - Disallowances/Charges	<u>1,038,090.21</u>	12,710,274.60

Deferred Credits

Other Deferred Credits		12,999.00
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Other Payables

Other Payables

Other Payables		<u>2,630,635.55</u>
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Total Current Liabilities

36,208,600.57

TOTAL LIABILITIES

36,208,600.57

TOTAL ASSETS LESS TOTAL LIABILITIES

1,389,065,495.89



Department of Finance

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Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of April 30, 2023

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,389,065,495.89

TOTAL NET ASSETS/EQUITY

1,389,065,495.89

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



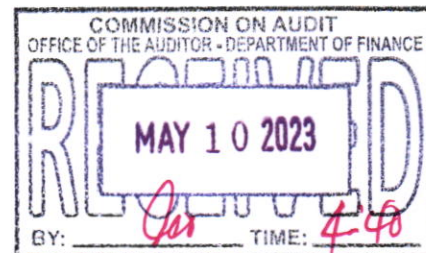
Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of April 30, 2023



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	19,050.00		
Processing Fees	754,895.00		
Other Service Income	<u>71,500.00</u>	845,445.00	
Business Income			
Interest Income	<u>150.99</u>	<u>150.99</u>	845,595.99

Shares, Grants and Donations

Donations

Donations in Kind	<u>2,402,000.00</u>		2,402,000.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>30,280.36</u>		<u>30,280.36</u>
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Total Revenue

3,277,876.35

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	101,676,400.16		
Salaries and Wages - Casual/Contractual	<u>2,444,938.84</u>	104,121,339.00	

Other Compensation

Personal Economic Relief Allowance (PERA)	3,539,758.93		
Representation Allowance (RA)	2,307,250.00		
Transportation Allowance (TA)	1,657,000.00		
Clothing/Uniform Allowance	2,502,000.00		
Subsistence Allowance	5,300.00		
Laundry Allowance	722.70		
Honoraria	152,000.00		



Department of Finance

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Detailed Statement of Financial Performance

As of April 30, 2023

Hazard Pay	61,076.50		
Overtime and Night Pay	219,852.59		
Other Bonuses and Allowances	<u>16,368,880.45</u>	26,813,841.17	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	8,949,515.92		
Pag-IBIG Contributions	134,100.00		
PhilHealth Contributions	1,330,377.50		
Employees Compensation Insurance Premiums	<u>134,900.00</u>	10,548,893.42	
Other Personnel Benefits			
Terminal Leave Benefits	6,101,097.45		
Other Personnel Benefits	<u>85,712.10</u>	<u>6,186,809.55</u>	147,670,883.14
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	177,953.07		
Traveling Expenses - Foreign	<u>5,254,213.73</u>	5,432,166.80	
Training and Scholarship Expenses			
Training Expenses	<u>2,331,105.45</u>	2,331,105.45	
Supplies and Materials Expenses			
Office Supplies Expenses	1,318,925.39		
Accountable Forms Expenses	39,626.29		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	465,688.00		
Medical, Dental and Laboratory Supplies Expenses	179,386.68		
Fuel, Oil and Lubricants Expenses	656,824.95		
Semi-Expendable Machinery and Equipment Expenses	8,880,924.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	18,684.31		
Other Supplies and Materials Expenses	<u>168,918.72</u>	11,736,478.34	
Utility Expenses			

**Department of Finance****Central Office***Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004***Detailed Statement of Financial Performance****As of April 30, 2023**

Water Expenses	665,591.74	
Electricity Expenses	<u>6,984,422.57</u>	7,650,014.31
Communication Expenses		
Postage and Courier Services	89,606.77	
Telephone Expenses	1,110,983.51	
Internet Subscription Expenses	1,208,868.00	
Cable, Satellite, Telegraph and Radio Expenses	<u>3,100.00</u>	2,412,558.28
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	500,000.00	
Extraordinary and Miscellaneous Expenses	<u>923,406.44</u>	1,423,406.44
Professional Services		
Legal Services	920.00	
Consultancy Services	1,387,788.79	
Other Professional Services	<u>16,127,064.36</u>	17,515,773.15
General Services		
Janitorial Services	2,099,923.71	
Security Services	1,979,383.43	
Other General Services	<u>798,119.65</u>	4,877,426.79
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	76,800.00	
Repairs and Maintenance - Machinery and Equipment	15,000.00	
Repairs and Maintenance - Transportation Equipment	<u>473,289.92</u>	565,089.92
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	114,526.11	
Fidelity Bond Premiums	308,250.00	
Insurance Expenses	<u>1,677,612.16</u>	2,100,388.27
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	35,616.00	



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of April 30, 2023

Representation Expenses	624,646.81		
Rent/Lease Expenses	1,466,612.70		
Membership Dues and Contributions to Organizations	561,290.00		
Subscription Expenses	7,318,403.89		
Donations	267,426.00		
Bank Transaction Fee	2,855.60		
Other Maintenance and Operating Expenses	<u>179,211.50</u>	<u>10,456,062.50</u>	66,500,470.25
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	43,368.20		
Depreciation - Buildings and Other Structures	26,525,976.61		
Depreciation - Machinery and Equipment	4,535,007.93		
Depreciation - Transportation Equipment	849,028.80		
Depreciation - Furniture, Fixtures and Books	234,731.48		
Depreciation - Other Property, Plant and Equipment	<u>797.98</u>	32,188,911.00	
Amortization			
Amortization - Intangible Assets	<u>1,949,980.47</u>	<u>1,949,980.47</u>	<u>34,138,891.47</u>
Total Operating Expenses			<u>248,310,244.86</u>
Surplus/(Deficit) from Current Operations			<u>(245,032,368.51)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	375,077,002.74		375,077,002.74
Losses			
Loss of Assets		(1,421,437.48)	<u>(1,421,437.48)</u>
Surplus(Deficit) for the period			<u><u>128,623,196.75</u></u>



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

For The Period April 01, 2023 To April 30, 2023



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	128,184,103.00
Receipt of Notice of Cash Allocation (NCA)	128,184,103.00
Collection of Income/Revenues	200,370.00
Collection of Other Income	7,300.00
Collection of Service Income	193,070.00
Other Receipts	4,702,396.93
Adjustment in Funding Source Used	233,461.00
Collection of Overpayment of Expenses for Prior Years	4,000.00
Collection of Overpayment of Personal Services - Billed	27,867.48
Receipt for Payment of Lost Property	1,320.00
Refund of Cash Advance	43,665.66
Remittance to the BTR of Unutilized Fund Transfer/Various Collections/Interest earned from	109.94
Reversal of Unutilized NCA	238,410.00
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	4,153,562.85
Total Cash Inflows	133,086,869.93

Cash Outflows

Payment of Expenses	(311,196.10)
Payment for Communication Expenses	(32,465.68)
Payment for Other Maintenance and Other Operating Expenses	(108,257.42)
Payment for Utility Expenses	(170,473.00)
Purchase of Inventories	(1,800.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(1,800.00)
Other Disbursements	(37,102,577.51)
Adjustment in Funding Source Used	(233,461.00)
Adjustment of Erroneous Entry of Expenses	(0.20)
Grant of Cash Advance for Travel and SDO	(29,900.00)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(300,000.00)
Payment for the Purchase of Property, Plant and Equipment	(50,399.28)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(212,946.43)
Payment of Communication Expenses	(323,499.83)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(1,637,736.94)



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Detailed Statement of Cash Flows

For The Period April 01, 2023 To April 30, 2023

Payment of Other Personnel Benefits	(1,176,786.68)
Payment of Professional and Other Professional Services	(3,054,653.93)
Payment of Salaries, Allowances, Bonus and Other Compensation	(19,209,033.13)
Payment of Taxes, Insurance Premiums and Other fees	(12,100.00)
Payment of Training and Scholarship Expenses	(541,683.93)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(1,950,539.69)
Payment/Reimbursement for Repairs and Maintenance	(214,553.40)
Payment/Reimbursement of Travelling Expenses	(1,005,790.89)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(7,118.61)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(1,792,569.52)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(4,153,562.85)
Remittance to the BTR of Unutilized Fund Transfer/Various Collections/Interest earned from	(1,099,306.37)
Replenishment of Petty Cash	(96,934.83)
Total Cash Outflows	<u>(37,415,573.61)</u>
Cash Provided by (Used in) Operating Activities	<u>95,671,296.32</u>
Total Cash provided by Operating, Investing and Financing Activities	95,671,296.32
Add : Cash Balance, Beginning Apr 1 2023	<u>3,706,038.16</u>
Cash Balance, Ending Apr 30 2023	<u><u>99,377,334.48</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
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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
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Statement of Changes in Net Assets/Equity
As of April 30, 2023

	Total net assets/equity
Balance at December 31, 2022	1,267,571,965.57
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(6,030,470.00)
Other Adjustments	0.00
Restated balance	1,261,541,495.57
Changes in net assets/equity for 2023	
Surplus for the period	128,623,196.75
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(1,099,196.43)
Total recognized revenue and expense for the period	127,524,000.32
Balance at Apr 30, 2023	1,389,065,495.89

