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Department of Finance
Central Office
Detailed Statement of Financial Position
As of June 30, 2019



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	15,506.24	
Petty Cash	<u>814,206.67</u>	829,712.91

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		3,956,079.42
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Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account		4,127,748.81
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	<u>37,149,655.81</u>	46,063,196.95
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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		40.04
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Inter-Agency Receivables

Due from National Government Agencies	58,980,596.73	
Due from Government-Owned and/or Controlled Corporations	<u>13,648,096.37</u>	72,628,693.10

Other Receivables

Receivables - Disallowances/Charges	2,246,213.22	
Due from Officers and Employees	89,026.99	
Other Receivables	<u>285,331.87</u>	<u>2,620,572.08</u>
		75,249,305.22

Inventories

Inventory Held for Consumption

Office Supplies Inventory	4,143,255.27	
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Accountable Forms, Plates and Stickers Inventory	175,799.33		
Drugs and Medicines Inventory	98,955.11		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>9,550,357.79</u>	13,984,370.04	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		611,830.65	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	469,830.94		
Semi-Expendable Books	<u>80,479.60</u>	<u>550,310.54</u>	15,146,511.23
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,323,842.60		
Advances to Officers and Employees	<u>3,619,708.29</u>	7,943,550.89	
Prepayments			
Advances to Contractors	21,941,607.42		
Prepaid Insurance	1,195,409.49		
Other Prepayments	<u>5,523,830.97</u>	28,660,847.88	
Deposits			
Deposit on Letters of Credit	4,715,034.27		
Guaranty Deposits	<u>739,480.32</u>	5,454,514.59	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>42,787,259.03</u>
Total Current Assets			179,529,016.83
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		330,228,352.72	
Land Improvements			



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Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,228,227.23</u>		1,037,594.27
Infrastructure Assets			
Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
Buildings and Other Structures			
Buildings	1,063,648,093.55		
Less : Accumulated Depreciation - Buildings	<u>292,786,529.99</u>	770,861,563.56	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>12,117,471.29</u>	<u>29,429,620.54</u>	800,291,184.10
Machinery and Equipment			
Office Equipment	7,837,265.11		
Less : Accumulated Depreciation - Office Equipment	<u>6,635,817.69</u>	1,201,447.42	
Information and Communication Technology Equipment	304,469,796.02		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>204,796,420.01</u>	99,673,376.01	
Communication Equipment	3,936,839.91		
Less : Accumulated Depreciation - Communication Equipment	<u>2,931,230.56</u>	1,005,609.35	
Military, Police and Security Equipment	4,631,600.00		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>695,533.00</u>	3,936,067.00	
Medical Equipment	466,700.00		
Less : Accumulated Depreciation - Medical Equipment	<u>281,196.62</u>	185,503.38	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Technical and Scientific Equipment	317,955.36		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>83,066.61</u>	234,888.75	
Other Machinery and Equipment	16,918,431.77		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>8,179,893.27</u>	<u>8,738,538.50</u>	114,976,680.41



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Transportation Equipment				
Motor Vehicles	52,256,999.37			
Less : Accumulated Depreciation - Motor Vehicles	<u>32,237,444.88</u>			20,019,554.49
Furniture, Fixtures and Books				
Furniture and Fixtures	70,432,517.56			
Less : Accumulated Depreciation - Furniture and Fixtures	<u>10,503,385.98</u>	59,927,631.58		
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	59,927,631.58		
Books	1,727,075.05			
Less : Accumulated Depreciation - Books	<u>1,323,151.73</u>	<u>403,923.32</u>		60,331,554.90
Construction in Progress				
Construction in Progress - Buildings and Other Structures				332,035,716.03
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>		1,659,904,918.01
Intangible Assets				
Intangible Assets				
Computer Software	41,766,474.73			
Less : Accumulated Amortization - Computer Software	<u>25,024,306.95</u>			<u>16,742,167.78</u>
Total Non - Current Assets				<u>1,676,647,085.79</u>
TOTAL ASSETS				<u><u>1,856,176,102.62</u></u>
LIABILITIES				
Deferred Credits/Unearned Income				
Current Liabilities				
Financial Liabilities				
Payables				
Accounts Payable		6,441,527.46		
Due to Officers and Employees		<u>1,560,819.80</u>		8,002,347.26
Inter-Agency Payables				



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Inter-Agency Payables		
Due to BIR	13,547,091.14	
Due to GSIS	3,831,851.64	
Due to Pag-IBIG	416,913.94	
Due to PhilHealth	330,690.65	
Due to NGAs	634,241.42	
Due to GOCCs	<u>1,755,446.70</u>	20,516,235.49
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	43,507.39	
Guaranty/Security Deposits Payable	<u>45,864,098.24</u>	45,907,605.63
Deferred Credits		
Other Deferred Credits		15,135.39
Other Payables		
Other Payables		
Other Payables		<u>1,065,606.41</u>
Total Current Liabilities		<u><u>75,506,930.18</u></u>
TOTAL LIABILITIES		75,506,930.18
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,780,669,172.44</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,780,669,172.44</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,780,669,172.44</u></u>



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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 -
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GENERAL FUND - CONTINUING APPROPRIATIONS -
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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES

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Department of Finance
Central Office
Detailed Statement of Financial Performance
 As of June 30, 2019



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	58,200.00		
Processing Fees	2,589,084.98		
Other Service Income	<u>5,000.00</u>	2,652,284.98	
Business Income			
Interest Income	<u>6,863.26</u>	<u>6,863.26</u>	2,659,148.24
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>3,981,073.36</u>		3,981,073.36
Gains			
Gains			
Sale of Unserviceable Property	<u>43,500.00</u>		43,500.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>767,223.40</u>		<u>767,223.40</u>
Total Revenue			<u>7,450,945.00</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	143,034,024.92		
Salaries and Wages - Casual/Contractual	<u>6,023,075.34</u>	149,057,100.26	
Other Compensation			
Personal Economic Relief Allowance (PERA)	5,590,438.56		
Representation Allowance (RA)	3,951,000.00		
Transportation Allowance (TA)	2,863,500.00		
Clothing/Uniform Allowance	1,308,000.00		
Subsistence Allowance	7,825.00		
Laundry Allowance	1,067.02		
Hazard Pay	66,112.07		



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As of June 30, 2019

Overtime and Night Pay	230,520.47		
Year End Bonus	17,201.60		
Cash Gift	4,000.00		
Other Bonuses and Allowances	<u>23,738,763.00</u>	37,778,427.72	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	14,286,710.15		
Pag-IBIG Contributions	241,100.00		
PhilHealth Contributions	1,069,386.95		
Employees Compensation Insurance Premiums	<u>240,300.00</u>	15,837,497.10	
Other Personnel Benefits			
Terminal Leave Benefits	1,358,263.11		
Other Personnel Benefits	<u>114,080.07</u>	<u>1,472,343.18</u>	204,145,368.26
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	1,080,267.86		
Traveling Expenses - Foreign	<u>6,854,911.42</u>	7,935,179.28	
Training and Scholarship Expenses			
Training Expenses	<u>3,286,259.94</u>	3,286,259.94	
Supplies and Materials Expenses			
Office Supplies Expenses	2,622,450.66		
Accountable Forms Expenses	50,926.00		
Drugs and Medicines Expenses	87,743.95		
Medical, Dental and Laboratory Supplies Expenses	27,193.75		
Fuel, Oil and Lubricants Expenses	610,064.66		
Semi-Expendable Machinery and Equipment Expenses	516,453.28		
Semi-Expendable Furniture, Fixtures and Books Expenses	119,100.00		
Other Supplies and Materials Expenses	<u>237,309.75</u>	4,271,242.05	
Utility Expenses			
Water Expenses	2,306,484.49		
Electricity Expenses	<u>12,278,699.47</u>	14,585,183.96	
Communication Expenses			



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Postage and Courier Services	160,512.66		
Telephone Expenses	2,745,722.88		
Internet Subscription Expenses	<u>351,236.00</u>	3,257,471.54	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,617,929.03</u>	1,617,929.03	
Professional Services			
Legal Services	500.00		
Consultancy Services	12,407,677.83		
Other Professional Services	<u>9,570,279.75</u>	21,978,457.58	
General Services			
Janitorial Services	<u>1,536,590.05</u>	1,536,590.05	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	1,427,751.18		
Repairs and Maintenance - Machinery and Equipment	82,400.00		
Repairs and Maintenance - Transportation Equipment	<u>786,658.59</u>	2,296,809.77	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	182,706.38		
Fidelity Bond Premiums	76,529.56		
Insurance Expenses	<u>1,879,563.54</u>	2,138,799.48	
Other Maintenance and Operating Expenses			
Advertising Expenses	295,724.64		
Printing and Publication Expenses	3,762.00		
Representation Expenses	797,441.39		
Rent/Lease Expenses	432,500.00		
Membership Dues and Contributions to Organizations	151,000.00		
Subscription Expenses	790,175.73		
Donations	695,946.02		
Other Maintenance and Operating Expenses	<u>1,933,697.32</u>	<u>5,100,247.10</u>	68,004,169.78
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	66,551.36		



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Detailed Statement of Financial Performance
As of June 30, 2019

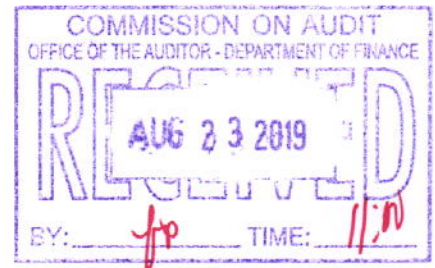
Depreciation - Buildings and Other Structures	12,920,632.20		
Depreciation - Machinery and Equipment	9,820,715.99		
Depreciation - Transportation Equipment	2,146,843.80		
Depreciation - Furniture, Fixtures and Books	<u>1,699,963.55</u>	26,654,706.90	
Amortization			
Amortization - Intangible Assets	<u>1,913,121.42</u>	<u>1,913,121.42</u>	<u>28,567,828.32</u>
Total Operating Expenses			<u>300,717,366.36</u>
Surplus/(Deficit) from Current Operations			<u>(293,266,421.36)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	414,792,411.63		414,792,411.63
Gains			
Gain on Foreign Exchange (FOREX)	167,557.18		
Gain on Sale of Property, Plant and Equipment	<u>115,143. -</u>	282,700.18	
Losses			
Loss on Foreign Exchange (FOREX)	356,872.84		
Loss of Assets	<u>1091,488.16</u>	<u>(1,448,361.00)</u>	<u>(1,165,660.82)</u>
Surplus/(Deficit) for the period			<u><u>120,360,329.45</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
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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



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Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period June 01, 2019 To June 30, 2019



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	62,405,053.00
Receipt of Notice of Cash Allocation (NCA)	62,405,053.00
Collection of Income/Revenues	348,000.29
Collection of Other Income	7,584.01
Collection of Service Income	340,416.28
Other Receipts	11,596,085.07
Adjustment on Notice of Cash Allocation (NCA)	2,484,098.30
Collection of Overpayment of Expenses - Unbilled	625.56
Collection of Personal Accounts	43,507.39
Collection of Receivables from National Government Agencies	4,490,760.29
Payment/Reimbursement of Travelling Expenses	148,103.40
Refund of Cash Advance	264,210.04
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	4,164,780.09
Total Cash Inflows	<u>74,349,138.36</u>

Cash Outflows

Payment of Expenses	(21,997,664.14)
Payment for Communication Expenses	(68,740.84)
Payment for Other Maintenance and Other Operating Expenses	(21,002,442.20)
Payment for Training and Scholarship Expenses	(13,650.00)
Payment for Utility Expenses	(912,831.10)
Purchase of Inventories	(2,990,235.19)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,850.00)
Payment for the Procurement Made to Procurement Service	(2,984,385.19)
Prepayments	(982,641.39)
Payment for Prepayments	(982,641.39)
Other Disbursements	(89,968,501.66)
Adjustment on Foreign Exchange Rate	(91,602.15)
Adjustment on Notice of Cash Allocation (NCA)	(2,484,098.30)
Grant of Cash Advance for Travel and SDO	(2,329,367.76)
Payment / Reimbursement of Traveling Expenses	(883,976.48)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(332,200.00)



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For The Period June 01, 2019 To June 30, 2019

Payment for Professional Services	(8,057,979.98)
Payment for Repairs and Maintenance of Machineries and Equipment	(75,000.00)
Payment for Repairs and Maintenance of Transportation Equipment	(155,004.29)
Payment for the Purchase of Property, Plant and Equipment	(857,464.28)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(548,543.75)
Payment for Utilities Expenses	(2,387,743.24)
Payment of Allowances, Bonus and Other Compensation/Benefits	(1,285,055.09)
Payment of Communication Expenses	(375,163.67)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(1,785,235.53)
Payment of Payables thru ADA	(5,063.39)
Payment of Professional and Other Professional Services	(5,293,624.77)
Payment of Salaries, Allowances, Bonus and Other Compensation	(18,782,607.57)
Payment of Taxes, Insurance Premiums and Other fees	(9,316.24)
Payment of Training and Scholarship Expenses	(1,107,453.08)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(24,087.50)
Payment/Reimbursement for Repairs and Maintenance	(1,900,312.91)
Payment/Reimbursement of Travelling Expenses	(991,291.05)
Purchase of Property, Plant and Equipment	(6,713,838.66)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(90,020.75)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(4,630,871.40)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(7,382,804.38)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(4,164,780.09)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors thru Credit	(36,870.62)
Replenishment of Petty Cash	(130,900.00)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(1,100,000.00)
Unutilized Notice of Cash Allocation (NCA)	(15,956,224.73)
Total Cash Outflows	<u>(115,939,042.38)</u>
Cash Provided by (Used in) Operating Activities	<u>(41,589,904.02)</u>
Total Cash provided by Operating, Investing and Financing Activities	(41,589,904.02)
Add : Cash Balance, Beginning Jun 1 2019	<u>87,653,100.97</u>



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Detailed Statement of Cash Flows
For The Period June 01, 2019 To June 30, 2019

Cash Balance, Ending Jun 30 2019

46,063,196.95

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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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES



Department of Finance

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Statement of Changes in Net Assets/Equity

As of June 30, 2019



	Total net assets/equity
Balance at December 31, 2018	1,753,263,620.09
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(49,038,645.02)
Other Adjustments	(6,562.50)
Restated balance	1,704,218,412.57
Changes in net assets/equity for 2019	
Surplus for the period	120,360,329.45
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(43,909,569.58)
Total recognized revenue and expense for the period	76,450,759.87
Balance at Jun 30, 2019	1,780,669,172.44

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