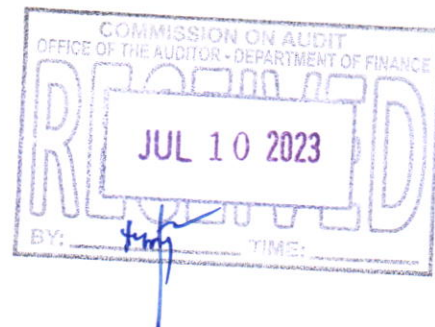


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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of June 30, 2023

ALL FUNDS



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	10,200.00	
Petty Cash	<u>989,236.67</u>	999,436.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		559,544.78
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	2,517,720.43	
Cash - Modified Disbursement System (MDS), Trust	722,465.50	
Cash - Tax Remittance Advice	<u>12,642.65</u>	<u>3,252,828.58</u> 4,811,810.03

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		400.70
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Inter-Agency Receivables

Due from National Government Agencies	5,948,023.59	
Due from Government-Owned and/or Controlled Corporations	13,500,000.00	
Due from Local Government Units	<u>149,700.00</u>	19,597,723.59

Other Receivables

Receivables- Disallowances/Charges	1,937,409.19	
Due from Officers and Employees	2,759,839.64	

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

Other Receivables	431,178.53	5,128,427.36	24,726,551.65
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	5,510,540.26		
Accountable Forms, Plates and Stickers Inventory	198,258.80		
Drugs and Medicines Inventory	101,113.93		
Medical, Dental and Laboratory Supplies Inventory	191,712.70		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	57,385.51	6,073,246.20	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	27,500.00		
Semi-Expendable Information and Communications Technology Equipment	29,070.00		
Semi-Expendable Other Equipment	10,855.00	67,425.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		47,479.60	6,188,150.80
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,963,772.56		
Advances to Officers and Employees	11,317,498.52	13,281,271.08	
Prepayments			
Advances to Contractors	11,002,413.02		
Prepaid Insurance	3,131,741.35		
Prepaid Subscription	28,446,167.45		
Other Prepayments	2,177,398.79	44,757,720.61	
Other Assets			
Other Assets		728,345.67	58,767,337.36
Total Current Assets			94,776,594.24

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of June 30, 2023

Non - Current Assets

Property, Plant and Equipment

Land		
Land		330,228,352.72
Land Improvements		
Other Land Improvements	2,265,821.50	
Less : Accumulated Depreciation - Other Land Improvements	<u>1,411,960.65</u>	853,860.85

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	1,411,641,422.63	
Less : Accumulated Depreciation - Buildings	<u>705,622,430.24</u>	706,018,992.39
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	<u>19,683,938.57</u>	<u>21,863,153.26</u>
		727,882,145.65

Machinery and Equipment

Office Equipment	1,525,346.54	
Less : Accumulated Depreciation - Office Equipment	<u>1,083,683.06</u>	441,663.48
Information and Communication Technology Equipment	140,948,025.96	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>111,026,407.76</u>	29,862,001.60
Less : Accumulated impairment Losses - Information and Communication Technology Equipment	<u>59,616.60</u>	29,862,001.60
Communication Equipment	170,617.78	
Less : Accumulated Depreciation - Communication Equipment	<u>105,613.61</u>	65,004.17
Military, Police and Security Equipment	9,958,734.34	
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>4,792,963.60</u>	5,165,770.74

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of June 30, 2023

Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>222,303.39</u>	260,696.61	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>439,432.00</u>	693,368.00	
Technical and Scientific Equipment	985,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>802,955.52</u>	182,449.76	
Other Equipment	485,548.00		
Less : Accumulated Depreciation - Other Equipment	<u>294,266.33</u>	<u>191,281.67</u>	36,862,236.03
Transportation Equipment			
Motor Vehicles	53,931,145.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>43,636,129.57</u>		10,295,015.75
Furniture, Fixtures and Books			
Furniture and Fixtures	10,282,612.86		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>4,710,588.12</u>		5,572,024.74
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>132,674.89</u>	<u>153,820.31</u>	1,186,690,946.50
Intangible Assets			
Intangible Assets			
Computer Software	250,782,165.72		
Less : Accumulated Amortization - Computer Software	<u>233,677,125.12</u>		17,105,040.60
Development in Progress			
Development in Progress - Computer Software		<u>8,823,534.14</u>	<u>25,928,574.74</u>
Total Non - Current Assets			<u>1,212,619,521.24</u>
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of June 30, 2023

TOTAL ASSETS		1,307,396,115.48
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	2,555,942.78	
Due to Officers and Employees	<u>1,074,372.13</u>	3,630,314.91
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	6,406,659.14	
Due to GSIS	464,265.77	
Due to Pag-IBIG	448,832.91	
Due to PhilHealth	647,164.21	
Due to NGAs	2,197,761.35	
Due to GOCCs	<u>1,750,001.84</u>	11,914,685.22
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		1,660.00
Other Payables		
Other Payables		
Other Payables		<u>1,402,729.91</u>
Total Current Liabilities		<u>29,659,664.64</u>
TOTAL LIABILITIES		29,659,664.64

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of June 30, 2023

TOTAL ASSETS LESS TOTAL LIABILITIES

1,277,736,450.84

EQUITY

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,277,855,684.04

TOTAL NET ASSETS/EQUITY

1,277,855,684.04

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

OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of June 30, 2023

ALL FUNDS



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	22,800.00		
Processing Fees	1,216,585.00		
Other Service Income	<u>314,756.00</u>	1,554,141.00	
Business Income			
Interest Income	<u>187.35</u>	<u>187.35</u>	1,554,328.35
Shares, Grants and Donations			
Donations			
Donations in Kind	<u>2,402,000.00</u>		2,402,000.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>66,295.57</u>		<u>66,295.57</u>
Total Revenue			<u>4,022,623.92</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	152,551,141.50		
Salaries and Wages - Casual/Contractual	<u>4,200,725.73</u>	156,751,867.23	
Other Compensation			
Personal Economic Relief Allowance (PERA)	5,316,796.66		
Representation Allowance (RA)	3,495,250.00		
Transportation Allowance (TA)	2,531,000.00		
Clothing/Uniform Allowance	2,502,000.00		
Subsistence Allowance	10,400.00		
Laundry Allowance	1,418.14		
Honoraria	160,422.41		

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of June 30, 2023

Hazard Pay	122,399.50		
Overtime and Night Pay	381,693.34		
Mid-Year Bonus	24,872,668.00		
Other Bonuses and Allowances	<u>16,510,149.01</u>	55,904,197.06	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	18,074,369.51		
Pag-IBIG Contributions	224,600.00		
PhilHealth Contributions	2,180,790.68		
Employees Compensation Insurance Premiums	<u>269,100.00</u>	20,748,860.19	
Other Personnel Benefits			
Terminal Leave Benefits	7,986,261.98		
Other Personnel Benefits	<u>130,522.22</u>	<u>8,116,784.20</u>	241,521,708.68
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	640,087.53		
Traveling Expenses - Foreign	<u>9,305,254.62</u>	9,945,342.15	
Training and Scholarship Expenses			
Training Expenses	<u>4,811,392.91</u>	4,811,392.91	
Supplies and Materials Expenses			
Office Supplies Expenses	3,990,177.64		
Accountable Forms Expenses	54,370.58		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	929,270.32		
Medical, Dental and Laboratory Supplies Expenses	453,830.72		
Fuel, Oil and Lubricants Expenses	1,385,630.03		
Semi-Expendable Machinery and Equipment Expenses	10,763,290.17		
Semi-Expendable Furniture, Fixtures and Books Expenses	18,684.31		
Other Supplies and Materials Expenses	<u>1,284,921.97</u>	18,887,675.74	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of June 30, 2023

Utility Expenses

Water Expenses	1,492,949.27	
Electricity Expenses	<u>18,766,832.31</u>	20,259,781.58

Communication Expenses

Postage and Courier Services	137,949.21	
Telephone Expenses	2,054,794.33	
Internet Subscription Expenses	3,145,551.95	
Cable, Satellite, Telegraph and Radio Expenses	<u>9,300.00</u>	5,347,595.49

Confidential, Intelligence and Extraordinary Expenses

Confidential Expenses	500,000.00	
Extraordinary and Miscellaneous Expenses	<u>1,523,406.44</u>	2,023,406.44

Professional Services

Legal Services	920.00	
Consultancy Services	11,619,195.11	
Other Professional Services	<u>41,002,548.96</u>	52,622,664.07

General Services

Janitorial Services	7,086,972.16	
Security Services	9,468,365.11	
Other General Services	<u>3,519,756.94</u>	20,075,094.21

Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures	184,907.00	
Repairs and Maintenance - Machinery and Equipment	20,525.00	
Repairs and Maintenance - Transportation Equipment	771,291.90	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>26,360.00</u>	1,003,083.90

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	234,269.44	
Fidelity Bond Premiums	651,077.06	
Insurance Expenses	<u>2,261,857.73</u>	3,147,204.23

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance
As of June 30, 2023

Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	35,616.00		
Printing and Publication Expenses	2,352.00		
Representation Expenses	1,502,338.53		
Rent/Lease Expenses	3,369,354.50		
Membership Dues and Contributions to Organizations	561,290.00		
Subscription Expenses	12,093,271.71		
Donations	283,477.97		
Bank Transaction Fee	2,855.60		
Other Maintenance and Operating Expenses	<u>1,093,514.42</u>	<u>18,944,070.73</u>	157,067,311.45
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	65,052.30		
Depreciation - Buildings and Other Structures	42,652,738.45		
Depreciation - Machinery and Equipment	6,661,858.88		
Depreciation - Transportation Equipment	1,327,874.16		
Depreciation - Furniture, Fixtures and Books	348,803.70		
Depreciation - Other Property, Plant and Equipment	<u>1,595.96</u>	51,057,923.45	
Amortization			
Amortization - Intangible Assets	<u>2,868,903.41</u>	<u>2,868,903.41</u>	53,926,826.86
Total Operating Expenses			<u>452,515,846.99</u>
Surplus/(Deficit) from Current Operations			<u>(448,493,223.07)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	470,447,958.25		470,447,958.25
Losses			
Loss on Sale of Property, Plant and Equipment	71,511.60		
Loss of Assets		<u>(1,501,985.56)</u>	<u>(1,501,985.56)</u>
Surplus(Deficit) for the period			<u><u>20,452,749.62</u></u>

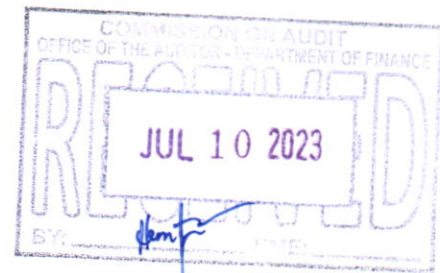
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Cash Flows

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

ALL FUNDS



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	97,723,259.00
Receipt of Notice of Cash Allocation (NCA)	97,723,259.00
Collection of Income/Revenues	579,000.36
Collection of Other Income	223,192.36
Collection of Service Income	355,808.00
Other Receipts	14,939,632.70
Adjustment on Notice of Cash Allocation (NCA)	9,006,472.57
Collection from Audit Disallowances	10,000.00
Collection of Overpayment of Expenses - Unbilled	5,500.00
Collection of Overpayment of Personal Services - Billed	77,557.59
Collection of Personal Accounts	18,852.39
Deposits of Collection from Service, Business, and Other Income	14,860.00
Receipt for Payment of Lost Property	17,274.85
Refund of Cash Advance	7,916.41
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	5,781,198.89
Total Cash Inflows	<u>113,241,892.06</u>

Cash Outflows

Payment of Expenses	(479,045.10)
Payment for Communication Expenses	(87,616.39)
Payment for Other Maintenance and Other Operating Expenses	(108,257.42)
Payment for Utility Expenses	(283,171.29)
Purchase of Inventories	(5,400.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,400.00)
Prepayments	(34,413.77)
Payment for Prepayments	(34,413.77)
Other Disbursements	(272,468,963.47)
Adjustment for cash accounts	(0.70)
Adjustment on Notice of Cash Allocation (NCA)	(9,006,472.57)
Deposits of Collection from Service, Business, and Other Income	(14,815.00)
Grant of Cash Advance for Travel and SDO	(2,096,486.59)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(329,000.00)

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Cash Flows
For The Period June 01, 2023 To June 30, 2023

Payment for Accounts Payable	(2,416,711.44)
Payment for Professional Services	(10,509,960.31)
Payment for the Purchase of Property, Plant and Equipment	(3,902,068.51)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(13,183.74)
Payment for Utilities Expenses	(5,709,234.34)
Payment of Communication Expenses	(1,784,363.56)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(3,529,668.38)
Payment of Other Personnel Benefits	(980,628.38)
Payment of Payables thru ADA	(827,571.02)
Payment of Professional and Other Professional Services	(31,715,365.17)
Payment of Salaries, Allowances, Bonus and Other Compensation	(18,956,308.31)
Payment of Taxes, Insurance Premiums and Other fees	(372,137.06)
Payment of Training and Scholarship Expenses	(1,119,697.59)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(10,741.02)
Payment/Reimbursement for Repairs and Maintenance	(84,142.00)
Payment/Reimbursement of Travelling Expenses	(1,041,063.28)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(73,222.03)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(20,007,125.49)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(18,852.39)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(5,781,198.89)
Unutilized Notice of Cash Allocation (NCA)	(152,168,945.70)
Total Cash Outflows	<u>(272,987,822.34)</u>
Cash Provided by (Used in) Operating Activities	<u>(159,745,930.28)</u>
Total Cash provided by Operating, Investing and Financing Activities	(159,745,930.28)
Add : Cash Balance, Beginning Jun 1 2023	<u>164,557,740.31</u>
Cash Balance, Ending Jun 30 2023	<u><u>4,811,810.03</u></u>

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Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of June 30, 2023

ALL FUNDS

	Total net assets/equity
Balance at December 31, 2022	1,275,213,257.42
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(16,711,126.57)
Other Adjustments	0.00
Restated balance	1,258,502,130.85
Changes in net assets/equity for 2023	
Surplus for the period	20,452,749.62
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	19,353,553.19
Balance at Jun 30, 2023	1,277,855,684.04

