

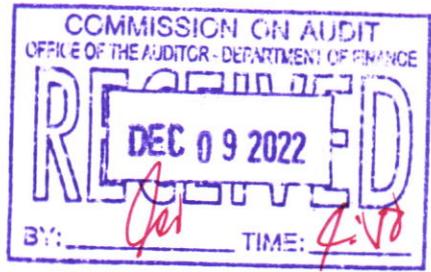
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Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of November 30, 2022



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers 12,700.00

Petty Cash 969,236.67 981,936.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 1,657,090.89

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular 22,808,972.79

Cash - Treasury/Agency Deposit, Special Account 4,534,338.80

Cash - Modified Disbursement System (MDS), Regular 122,289,795.69

Cash - Modified Disbursement System (MDS), Special Account 574,927.28 150,208,034.56 152,847,062.12

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 400.00

Inter-Agency Receivables

Due from National Government Agencies 12,703,647.01

Due from Government-Owned and/or Controlled Corporations 14,486,538.23 27,190,185.24

Other Receivables

Receivables- Disallowances/Charges 1,989,478.44

Due from Officers and Employees 2,925,004.90



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As of November 30, 2022

Other Receivables	431,178.53	5,345,661.87	32,536,247.11
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	7,767,966.54		
Accountable Forms, Plates and Stickers Inventory	125,580.18		
Non-Accountable Forms Inventory	17,400.00		
Drugs and Medicines Inventory	38,976.00		
Medical, Dental and Laboratory Supplies Inventory	142,256.83		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	678,824.06	8,785,238.61	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Office Equipment	7,299.00		
Semi-Expendable Information and Communications Technology Equipment	1,091,786.96		
Semi-Expendable Communications Equipment	72,049.26	1,171,135.22	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	469,830.94		
Semi-Expendable Books	121,249.60	591,080.54	10,547,454.37
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,741,468.12		
Advances to Officers and Employees	12,747,415.13	16,488,883.25	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	1,691,923.61		
Prepaid Subscription	8,272,187.34		
Other Prepayments	2,177,398.79	19,601,950.46	

Other Assets



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

Detailed Statement of Financial Position
As of November 30, 2022

Other Assets			<u>728,345.67</u>	<u>36,819,179.38</u>
Total Current Assets				233,032,687.38
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>1,336,066.30</u>		929,755.20	
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	1,426,424,633.31			
Less : Accumulated Depreciation - Buildings	<u>593,874,284.88</u>	832,550,348.43		
Other Structures	41,547,091.83			
Less : Accumulated Depreciation - Other Structures	<u>18,579,721.05</u>	<u>22,967,370.78</u>	855,517,719.21	
Machinery and Equipment				
Office Equipment	594,888.00			
Less : Accumulated Depreciation - Office Equipment	<u>536,886.42</u>	58,001.58		
Information and Communication Technology Equipment	168,383,147.03			
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>129,383,481.44</u>	38,999,665.59		
Communication Equipment	1,337,338.61			
Less : Accumulated Depreciation - Communication Equipment	<u>1,149,170.78</u>	188,167.83		
Military, Police and Security Equipment	10,343,333.47			
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>4,627,232.35</u>	5,716,101.12		



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

Detailed Statement of Financial Position

As of November 30, 2022

Medical Equipment	302,100.00		
Less : Accumulated Depreciation - Medical Equipment	<u>259,706.34</u>	42,393.66	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>376,656.00</u>	756,144.00	
Technical and Scientific Equipment	177,577.76		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>61,856.52</u>	115,721.24	
Other Equipment	6,321,912.71		
Less : Accumulated Depreciation - Other Equipment	<u>5,070,065.80</u>	<u>1,251,846.91</u>	47,128,041.93
Transportation Equipment			
Motor Vehicles	55,726,665.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>46,512,252.27</u>		9,214,413.05
Furniture, Fixtures and Books			
Furniture and Fixtures	10,949,162.86		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>4,736,715.39</u>		6,212,447.47
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>		6,210,947.47
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	236,095.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>131,078.93</u>	<u>105,016.99</u>	1,324,177,737.02
Intangible Assets			
Intangible Assets			
Computer Software	245,401,197.72		
Less : Accumulated Amortization - Computer Software	<u>154,001,060.55</u>		91,400,137.17
Development in Progress			



Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of November 30, 2022

Development in Progress - Computer Software	8,823,534.14	100,223,671.31
Total Non - Current Assets		<u>1,424,401,408.33</u>
TOTAL ASSETS		<u><u>1,657,434,095.71</u></u>
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	2,181,209.27	
Due to Officers and Employees	<u>1,467,532.58</u>	3,648,741.85
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	12,050,999.37	
Due to GSIS	5,141,539.50	
Due to Pag-IBIG	414,775.72	
Due to PhilHealth	1,321,324.37	
Due to NGAs	2,211,857.77	
Due to GOCCs	<u>1,756,946.70</u>	22,897,443.43
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	11,609,757.45	
Trust Liabilities - Disallowances/Charges	<u>521,832.07</u>	12,131,589.52
Deferred Credits		
Other Deferred Credits		18,164.25
Other Payables		
Other Payables		
Other Payables		<u>3,084,174.13</u>



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

Detailed Statement of Financial Position

As of November 30, 2022

Total Current Liabilities	<u>41,780,113.18</u>
TOTAL LIABILITIES	41,780,113.18
TOTAL ASSETS LESS TOTAL LIABILITIES	<u><u>1,615,653,982.53</u></u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>1,615,653,982.53</u>
TOTAL NET ASSETS/EQUITY	<u><u>1,615,653,982.53</u></u>

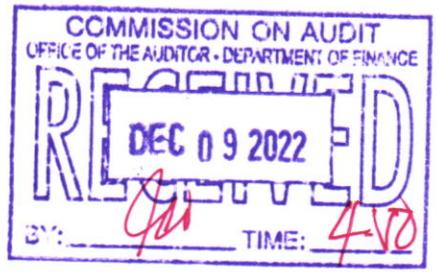
CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
DEPOSITED WITH THE NATIONAL TREASURY OTHER
THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
INTERNATIONAL BANK OF RECONSTRUCTION AND
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
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

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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 November 30, 2022



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	57,350.00		
Processing Fees	2,127,740.00		
Other Service Income	<u>354,931.00</u>	2,540,021.00	
Business Income			
Interest Income	<u>492.95</u>	<u>492.95</u>	2,540,513.95
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>80,015.52</u>		<u>80,015.52</u>
Total Revenue			<u>2,620,529.47</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	294,268,465.03		
Salaries and Wages - Casual/Contractual	<u>9,456,953.34</u>	303,725,418.37	
Other Compensation			
Personal Economic Relief Allowance (PERA)	10,663,989.24		
Representation Allowance (RA)	6,611,125.00		
Transportation Allowance (TA)	4,736,000.00		
Clothing/Uniform Allowance	252,000.00		
Subsistence Allowance	19,700.00		
Laundry Allowance	2,686.24		
Honoraria	203,000.00		
Hazard Pay	211,902.50		
Overtime and Night Pay	836,619.59		
Year End Bonus	23,823,509.10		



Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of November 30, 2022

Cash Gift	2,228,500.00		
Mid-Year Bonus	27,072,695.00		
Other Bonuses and Allowances	<u>28,407,722.22</u>	105,069,448.89	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	32,268,030.30		
Pag-IBIG Contributions	494,200.00		
PhilHealth Contributions	4,136,742.24		
Employees Compensation Insurance Premiums	<u>495,100.00</u>	37,394,072.54	
Other Personnel Benefits			
Terminal Leave Benefits	13,132,591.91		
Other Personnel Benefits	<u>697,966.93</u>	<u>13,830,558.84</u>	460,019,498.64
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	597,201.30		
Traveling Expenses - Foreign	<u>8,818,311.88</u>	9,415,513.18	
Training and Scholarship Expenses			
Training Expenses	<u>10,642,067.09</u>	10,642,067.09	
Supplies and Materials Expenses			
Office Supplies Expenses	9,716,634.26		
Accountable Forms Expenses	148,489.82		
Non-Accountable Forms Expenses	7,200.00		
Drugs and Medicines Expenses	904,410.45		
Medical, Dental and Laboratory Supplies Expenses	2,084,267.92		
Fuel, Oil and Lubricants Expenses	3,654,157.82		
Semi-Expendable Machinery and Equipment Expenses	7,462,781.25		
Semi-Expendable Furniture, Fixtures and Books Expenses	5,116,050.00		
Other Supplies and Materials Expenses	<u>2,852,628.98</u>	31,946,620.50	
Utility Expenses			



Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of November 30, 2022

Water Expenses	2,870,870.39	
Electricity Expenses	<u>24,386,944.97</u>	27,257,815.36
Communication Expenses		
Postage and Courier Services	378,928.37	
Telephone Expenses	4,528,016.04	
Internet Subscription Expenses	<u>8,164,037.21</u>	13,070,981.62
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	500,000.00	
Extraordinary and Miscellaneous Expenses	<u>3,342,104.32</u>	3,842,104.32
Professional Services		
Legal Services	6,400.00	
Consultancy Services	18,467,235.72	
Other Professional Services	<u>69,122,137.52</u>	87,595,773.24
General Services		
Janitorial Services	11,053,750.28	
Security Services	17,539,014.92	
Other General Services	<u>9,990,883.99</u>	38,583,649.19
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	501,704.00	
Repairs and Maintenance - Machinery and Equipment	3,723,924.27	
Repairs and Maintenance - Transportation Equipment	2,671,043.99	
Repairs and Maintenance - Furniture and Fixtures	107,800.00	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>38,761.23</u>	7,043,233.49
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	421,236.27	
Fidelity Bond Premiums	447,143.06	
Insurance Expenses	<u>3,675,834.75</u>	4,544,214.08
Other Maintenance and Operating Expenses		



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of November 30, 2022

Advertising, Promotional and Marketing Expense	47,627.60		
Printing and Publication Expenses	705,866.32		
Representation Expenses	1,580,889.85		
Rent/Lease Expenses	10,442,205.09		
Subscription Expenses	10,747,789.91		
Bank Transaction Fee	13,386.60		
Other Maintenance and Operating Expenses	<u>7,554,866.31</u>	<u>31,092,631.68</u>	265,034,603.75
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	3,615.26		
Depreciation - Buildings and Other Structures	69,754,049.04		
Depreciation - Machinery and Equipment	19,440,820.68		
Depreciation - Transportation Equipment	2,969,579.88		
Depreciation - Furniture, Fixtures and Books	4,024,631.96		
Depreciation - Other Property, Plant and Equipment	<u>1,106.59</u>	96,193,803.41	
Amortization			
Amortization - Intangible Assets	<u>5,545,047.08</u>	<u>5,545,047.08</u>	<u>101,738,850.49</u>
Total Operating Expenses			<u>826,792,952.88</u>
Surplus/(Deficit) from Current Operations			<u>(824,172,423.41)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,061,006,202.91		1,061,006,202.91
Gains			
Gain on Foreign Exchange (FOREX)	3,814.30		
Gain on Sale of Property, Plant and Equipment	442,098.39		
Other Gains		446,062.69	
Losses			
Loss on Sale of Property, Plant and Equipment	99,285.15		
Loss of Assets		<u>(112,969.94)</u>	<u>333,092.75</u>



**Department of Finance
Central Office**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of November 30, 2022

Surplus(Deficit) for the period

237,166,872.25

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
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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 November 30, 2022

	Total net assets/equity
Balance at December 31, 2021	1,519,988,076.28
Changes in accounting policy	(34,961,357.14)
Prior Period Adjustments/Unrecorded Income and Expenses	(106,539,608.86)
Other Adjustments	37.20
Restated balance	1,378,487,147.48
Changes in net assets/equity for 2022	
Surplus for the period	237,166,872.25
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(37.20)
Total recognized revenue and expense for the period	237,166,835.05
Balance at Nov 30, 2022	1,615,653,982.53

