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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 October 31, 2021



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers 4,550.00

Petty Cash 601,987.25 606,537.25

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 1,821,239.76

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular 14,184,189.44

Cash - Modified Disbursement System (MDS), Regular 5,054,947.09

Cash - Modified Disbursement System (MDS), Special Account 78,920,199.40 98,159,335.93 100,587,112.94

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 1,422.36

Inter-Agency Receivables

Due from National Government Agencies 21,283,128.91

Due from Government-Owned and/or Controlled Corporations 27,677,026.98 48,960,155.89

Other Receivables

Receivables- Disallowances/Charges 2,703,014.20

Due from Officers and Employees 3,581,323.17

Other Receivables 431,178.53 6,715,515.90 55,677,094.15



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2021

Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	10,785,257.29		
Accountable Forms, Plates and Stickers Inventory	125,617.04		
Drugs and Medicines Inventory	76,290.91		
Medical, Dental and Laboratory Supplies Inventory	1,797,562.04		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>2,256,655.48</u>	15,055,617.76	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	872,680.41		
Semi-Expendable Communications Equipment	55,419.84		
Semi-Expendable Medical Equipment	5,700.00		
Semi-Expendable Other Equipment	<u>16,346.16</u>	950,146.41	
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>	16,596,844.71
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,836,560.02		
Advances to Officers and Employees	<u>5,414,311.68</u>	7,250,871.70	
Prepayments			
Advances to Contractors	5,758,962.83		
Prepaid Insurance	738,922.97		
Prepaid Subscription	6,611,549.69		
Other Prepayments	<u>3,484,098.57</u>	16,593,534.06	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>24,572,751.43</u>



Department of Finance

Central Office

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As of October 31, 2021

Total Current Assets			197,716,547.63
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>1,331,793.72</u>		934,027.78
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	1,355,846,585.99		
Less : Accumulated Depreciation - Buildings	<u>487,513,584.16</u>	868,333,001.83	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>16,529,031.37</u>	<u>25,018,060.46</u>	893,351,062.29
Machinery and Equipment			
Office Equipment	7,879,180.11		
Less : Accumulated Depreciation - Office Equipment	<u>6,920,454.73</u>	958,725.38	
Information and Communication Technology Equipment	351,353,690.11		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>250,731,398.11</u>	100,622,292.00	
Communication Equipment	3,868,004.91		
Less : Accumulated Depreciation - Communication Equipment	<u>3,230,449.27</u>	637,555.64	
Military, Police and Security Equipment	10,445,058.27		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>3,176,540.87</u>	7,268,517.40	
Medical Equipment	370,700.00		



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2021

Less : Accumulated Depreciation - Medical Equipment	<u>280,581.10</u>	90,118.90	
Sports Equipment	1,398,100.00		
Less : Accumulated Depreciation - Sports Equipment	<u>338,991.89</u>	1,059,108.11	
Technical and Scientific Equipment	409,619.12		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>196,236.30</u>	213,382.82	
Other Equipment	17,910,472.81		
Less : Accumulated Depreciation - Other Equipment	<u>10,913,783.59</u>	<u>6,996,689.22</u>	117,846,389.47
Transportation Equipment			
Motor Vehicles	56,205,893.30		
Less : Accumulated Depreciation - Motor Vehicles	<u>43,322,454.51</u>		12,883,438.79
Furniture, Fixtures and Books			
Furniture and Fixtures	94,272,456.06		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>30,370,195.00</u>	63,900,761.06	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	63,900,761.06	
Books	1,649,949.91		
Less : Accumulated Depreciation - Books	<u>1,347,793.42</u>	<u>302,156.49</u>	64,202,917.55
Construction in Progress			
Construction in Progress - Buildings and Other Structures			4,342,777.60
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>	1,424,773,247.29
Intangible Assets			
Intangible Assets			
Computer Software	131,891,467.33		
Less : Accumulated Amortization - Computer Software	<u>110,448,750.69</u>		21,442,716.64



Department of Finance

Central Office

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Detailed Statement of Financial Position

As of October 31, 2021

Development in Progress		
Development in Progress - Computer Software		<u>82,967,380.19</u> <u>104,410,096.83</u>
Total Non - Current Assets		<u>1,529,183,344.12</u>
TOTAL ASSETS		<u><u>1,726,899,891.75</u></u>
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	16,269,280.93	
Due to Officers and Employees	<u>1,643,723.51</u>	17,913,004.44
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	7,309,411.57	
Due to GSIS	1,042,319.22	
Due to Pag-IBIG	(5,373.84)	
Due to PhilHealth	177,720.90	
Due to NGAs	634,331.42	
Due to GOCCs	<u>1,773,080.29</u>	10,931,489.56
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	32,318,284.06	
Trust Liabilities - Disallowances/Charges	<u>430,582.52</u>	32,748,866.58
Deferred Credits		
Other Deferred Credits		15,135.39
Other Payables		
Other Payables		



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2021

Other Payables	<u>1,550,031.58</u>
Total Current Liabilities	<u>63,158,527.55</u>
TOTAL LIABILITIES	63,158,527.55
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>1,663,741,364.20</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>1,663,741,364.20</u>
TOTAL NET ASSETS/EQUITY	<u>1,663,741,364.20</u>



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of October 31, 2021

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
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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 October 31, 2021



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	55,900.00		
Processing Fees	1,690,800.00		
Other Service Income	<u>83,279.00</u>	1,829,979.00	
Business Income			
Interest Income	<u>564.33</u>	<u>564.33</u>	1,830,543.33
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>3,383,701.90</u>		<u>3,383,701.90</u>
Total Revenue			<u>5,214,245.23</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	266,193,494.83		
Salaries and Wages - Casual/Contractual	<u>15,186,806.93</u>	281,380,301.76	
Other Compensation			
Personal Economic Relief Allowance (PERA)	10,662,679.04		
Representation Allowance (RA)	6,796,500.00		
Transportation Allowance (TA)	4,987,750.00		
Clothing/Uniform Allowance	2,904,000.00		
Subsistence Allowance	6,150.00		
Laundry Allowance	838.59		
Honoraria	76,000.00		
Hazard Pay	5,192,438.54		
Overtime and Night Pay	657,244.05		
Year End Bonus	38,395.80		



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2021

Cash Gift	4,500.00		
Mid-Year Bonus	24,493,310.00		
Other Bonuses and Allowances	<u>13,830,965.58</u>	69,650,771.60	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	31,634,482.87		
Pag-IBIG Contributions	490,900.00		
PhilHealth Contributions	3,043,337.24		
Employees Compensation Insurance Premiums	<u>489,420.00</u>	35,658,140.11	
Other Personnel Benefits			
Terminal Leave Benefits	6,465,145.54		
Other Personnel Benefits	<u>28,741,720.78</u>	<u>35,206,866.32</u>	421,896,079.79
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	56,941.87		
Traveling Expenses - Foreign	<u>105,278.87</u>	162,220.74	
Training and Scholarship Expenses			
Training Expenses	<u>2,522,195.61</u>	2,522,195.61	
Supplies and Materials Expenses			
Office Supplies Expenses	4,762,875.41		
Accountable Forms Expenses	112,037.50		
Non-Accountable Forms Expenses	21,000.00		
Drugs and Medicines Expenses	471,375.70		
Medical, Dental and Laboratory Supplies Expenses	3,223,988.80		
Fuel, Oil and Lubricants Expenses	1,291,658.63		
Semi-Expendable Machinery and Equipment Expenses	806,765.71		
Other Supplies and Materials Expenses	<u>1,226,740.48</u>	11,916,442.23	
Utility Expenses			
Water Expenses	2,092,382.57		



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2021

Electricity Expenses	<u>17,176,668.27</u>	19,269,050.84
Communication Expenses		
Postage and Courier Services	367,721.79	
Telephone Expenses	4,110,390.87	
Internet Subscription Expenses	<u>5,594,989.00</u>	10,073,101.66
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	500,000.00	
Extraordinary and Miscellaneous Expenses	<u>3,039,788.19</u>	3,539,788.19
Professional Services		
Legal Services	5,561.00	
Consultancy Services	8,685,517.70	
Other Professional Services	<u>64,963,353.53</u>	73,654,432.23
General Services		
Janitorial Services	9,189,330.17	
Security Services	13,276,356.72	
Other General Services	<u>1,858,607.96</u>	24,324,294.85
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	2,965,808.17	
Repairs and Maintenance - Machinery and Equipment	814,948.37	
Repairs and Maintenance - Transportation Equipment	819,429.13	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>13,725.63</u>	4,613,911.30
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	260,622.30	
Fidelity Bond Premiums	341,068.05	
Insurance Expenses	<u>5,546,000.04</u>	6,147,690.39
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	32,256.00	
Printing and Publication Expenses	290,972.24	



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2021

Representation Expenses	558,884.55		
Rent/Lease Expenses	1,102,214.68		
Subscription Expenses	9,723,691.51		
Donations	60,539.56		
Bank Transaction Fee	3,447.40		
Other Maintenance and Operating Expenses	<u>11,223,163.27</u>	<u>22,995,169.21</u>	179,218,297.25
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	3,286.60		
Depreciation - Buildings and Other Structures	63,069,595.28		
Depreciation - Machinery and Equipment	19,784,993.10		
Depreciation - Transportation Equipment	3,667,198.64		
Depreciation - Furniture, Fixtures and Books	<u>6,399,706.84</u>	92,924,780.46	
Amortization			
Amortization - Intangible Assets	<u>7,128,241.63</u>	<u>7,128,241.63</u>	<u>100,053,022.09</u>
Total Operating Expenses			<u>701,167,399.13</u>
Surplus/(Deficit) from Current Operations			<u>(695,953,153.90)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	824,202,885.04		824,202,885.04
Losses			
Loss of Assets		(58,632.01)	<u>(58,632.01)</u>
Surplus/(Deficit) for the period			<u><u>128,191,099.13</u></u>



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of October 31, 2021

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CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
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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
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Department of Finance

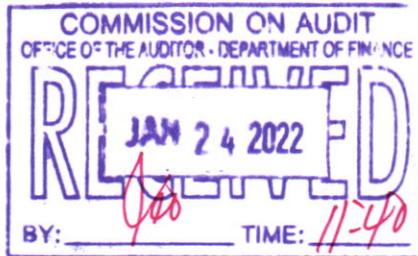
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of October 31, 2021

	Total net assets/equity
Balance at December 31, 2020	1,618,345,800.35
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(72,648,257.45)
Other Adjustments	(250,438.55)
Restated balance	1,545,447,104.35
Changes in net assets/equity for 2021	
Surplus for the period	128,191,099.13
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(9,896,839.28)
Total recognized revenue and expense for the period	118,294,259.85
Balance at Oct 31, 2021	1,663,741,364.20





Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of October 31, 2021

Total net
assets/equity

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