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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, 2022



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers 73,278.00

Petty Cash 969,236.67 1,042,514.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account 1,510,054.89

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular 22,407,408.43

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

Cash - Modified Disbursement System (MDS), Regular 115,572,831.31

Cash - Modified Disbursement System (MDS), Special Account 1,032,994.00

Cash - Tax Remittance Advice 312,100.79 143,859,673.33 146,412,242.89

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 12,708,678.96

Due from Government-Owned and/or Controlled Corporations 14,761,414.23 27,470,093.19

Other Receivables

Receivables- Disallowances/Charges 2,003,492.74



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Due from Officers and Employees	2,991,569.63		
Other Receivables	<u>431,178.53</u>	<u>5,426,240.90</u>	32,896,734.09
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	8,326,577.85		
Accountable Forms, Plates and Stickers Inventory	138,293.68		
Non-Accountable Forms Inventory	17,400.00		
Drugs and Medicines Inventory	46,044.00		
Medical, Dental and Laboratory Supplies Inventory	171,641.28		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>931,698.15</u>	<u>9,645,889.96</u>	
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		
Semi-Expendable Other Equipment	<u>48,750.00</u>	<u>1,219,885.22</u>	
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>	11,456,855.72
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,732,559.12		
Advances to Officers and Employees	<u>12,460,882.55</u>	<u>16,193,441.67</u>	
Prepayments			
Advances to Contractors	9,184,454.74		
Prepaid Insurance	2,075,139.51		
Prepaid Subscription	7,037,436.44		



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Other Prepayments		<u>2,177,398.79</u>	20,474,429.48
Other Assets			
Other Assets			<u>728,345.67</u> <u>37,396,216.82</u>
Total Current Assets			228,444,793.92
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>1,335,737.64</u>		930,083.86
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	1,408,553,109.51		
Less : Accumulated Depreciation - Buildings	<u>581,857,023.90</u>	826,696,085.61	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>18,421,975.69</u>	<u>23,125,116.14</u>	849,821,201.75
Machinery and Equipment			
Office Equipment	594,888.00		
Less : Accumulated Depreciation - Office Equipment	<u>527,467.36</u>	67,420.64	
Information and Communication Technology Equipment	168,175,147.03		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>128,021,992.21</u>	40,153,154.82	
Communication Equipment	1,337,338.61		
Less : Accumulated Depreciation - Communication Equipment	<u>1,147,820.06</u>	189,518.55	



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Military, Police and Security Equipment	10,343,333.47		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>4,551,360.86</u>	5,791,972.61	
Medical Equipment	302,100.00		
Less : Accumulated Depreciation - Medical Equipment	<u>257,861.76</u>	44,238.24	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>367,688.00</u>	765,112.00	
Technical and Scientific Equipment	177,577.76		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>60,450.69</u>	117,127.07	
Other Equipment	15,067,816.51		
Less : Accumulated Depreciation - Other Equipment	<u>10,477,015.10</u>	<u>4,590,801.41</u>	51,719,345.34
Transportation Equipment			
Motor Vehicles	55,726,665.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>46,308,657.34</u>		9,418,007.98
Furniture, Fixtures and Books			
Furniture and Fixtures	25,101,642.86		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>4,678,110.60</u>		20,423,532.26
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>		20,422,032.26
Construction in Progress			
Construction in Progress - Buildings and Other Structures			52,422,593.54
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>	1,315,070,563.49
Intangible Assets			
Intangible Assets			
Computer Software	245,249,908.12		



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Less : Accumulated Amortization - Computer Software	<u>153,480,938.34</u>	91,768,969.78
Development in Progress		
Development in Progress - Computer Software		<u>8,823,534.14</u> <u>100,592,503.92</u>
Total Non - Current Assets		<u>1,415,663,067.41</u>
TOTAL ASSETS		<u><u>1,644,107,861.33</u></u>
LIABILITIES		
Deferred Credits/Unearned Income		
Current Liabilities		
Financial Liabilities		
Payables		
Accounts Payable	5,076,214.00	
Due to Officers and Employees	<u>1,501,150.82</u>	6,577,364.82
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	9,032,861.99	
Due to GSIS	5,293,181.40	
Due to Pag-IBIG	427,382.84	
Due to PhilHealth	637,087.85	
Due to NGAs	2,211,857.77	
Due to GOCCs	<u>2,261,386.82</u>	19,863,758.67
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	9,368,060.67	
Trust Liabilities - Disallowances/Charges	<u>521,832.07</u>	9,889,892.74
Deferred Credits		
Other Deferred Credits		17,277.88
Other Payables		



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Other Payables	
Other Payables	<u>2,398,569.29</u>
Total Current Liabilities	<u>38,746,863.40</u>
TOTAL LIABILITIES	38,746,863.40
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>1,605,360,997.93</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>1,605,360,997.93</u>
TOTAL NET ASSETS/EQUITY	<u>1,605,360,997.93</u>

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Detailed Statement of Financial Performance

As of October 31, 2022



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	54,350.00		
Processing Fees	1,927,940.00		
Other Service Income	<u>261,853.00</u>	2,244,143.00	
Business Income			
Interest Income	<u>492.95</u>	<u>492.95</u>	2,244,635.95
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>72,020.94</u>		<u>72,020.94</u>
Total Revenue			<u>2,316,656.89</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	268,024,897.76		
Salaries and Wages - Casual/Contractual	<u>8,821,275.73</u>	276,846,173.49	
Other Compensation			
Personal Economic Relief Allowance (PERA)	9,735,261.89		
Representation Allowance (RA)	6,003,875.00		
Transportation Allowance (TA)	4,316,750.00		
Clothing/Uniform Allowance	246,000.00		
Subsistence Allowance	19,700.00		
Laundry Allowance	2,686.24		
Honoraria	203,000.00		
Hazard Pay	211,902.50		
Overtime and Night Pay	785,248.45		
Year End Bonus	116,453.40		



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As of October 31, 2022

Cash Gift	11,000.00		
Mid-Year Bonus	27,072,695.00		
Other Bonuses and Allowances	<u>20,234,729.83</u>	68,959,302.31	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	28,851,090.70		
Pag-IBIG Contributions	444,500.00		
PhilHealth Contributions	3,704,277.56		
Employees Compensation Insurance Premiums	<u>445,100.00</u>	33,444,968.26	
Other Personnel Benefits			
Terminal Leave Benefits	12,940,541.54		
Other Personnel Benefits	<u>437,931.99</u>	<u>13,378,473.53</u>	392,628,917.59
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	486,698.32		
Traveling Expenses - Foreign	<u>7,266,574.04</u>	7,753,272.36	
Training and Scholarship Expenses			
Training Expenses	<u>9,823,674.88</u>	9,823,674.88	
Supplies and Materials Expenses			
Office Supplies Expenses	9,148,729.09		
Accountable Forms Expenses	124,852.32		
Non-Accountable Forms Expenses	7,200.00		
Drugs and Medicines Expenses	885,027.45		
Medical, Dental and Laboratory Supplies Expenses	2,047,198.47		
Fuel, Oil and Lubricants Expenses	3,250,868.90		
Semi-Expendable Machinery and Equipment Expenses	7,214,821.85		
Semi-Expendable Furniture, Fixtures and Books Expenses	19,300.00		
Other Supplies and Materials Expenses	<u>2,052,924.58</u>	24,750,922.66	
Utility Expenses			



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Water Expenses	2,635,148.43	
Electricity Expenses	<u>21,828,038.78</u>	24,463,187.21
Communication Expenses		
Postage and Courier Services	350,126.90	
Telephone Expenses	4,081,520.40	
Internet Subscription Expenses	<u>7,606,277.21</u>	12,037,924.51
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	500,000.00	
Extraordinary and Miscellaneous Expenses	<u>3,018,055.93</u>	3,518,055.93
Professional Services		
Legal Services	6,100.00	
Consultancy Services	17,873,996.72	
Other Professional Services	<u>66,700,159.55</u>	84,580,256.27
General Services		
Janitorial Services	11,053,750.28	
Security Services	15,534,104.96	
Other General Services	<u>9,990,883.99</u>	36,578,739.23
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	463,304.00	
Repairs and Maintenance - Machinery and Equipment	3,432,044.50	
Repairs and Maintenance - Transportation Equipment	<u>2,487,091.99</u>	6,382,440.49
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	408,391.27	
Fidelity Bond Premiums	447,143.06	
Insurance Expenses	<u>3,218,517.50</u>	4,074,051.83
Other Maintenance and Operating Expenses		
Advertising, Promotional and Marketing Expense	47,627.60	
Printing and Publication Expenses	474,093.52	



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As of October 31, 2022

Representation Expenses	1,359,551.69		
Rent/Lease Expenses	10,442,205.09		
Subscription Expenses	9,376,694.65		
Bank Transaction Fee	7,300.80		
Other Maintenance and Operating Expenses	<u>7,475,945.81</u>	<u>29,183,419.16</u>	243,145,944.53
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	3,286.60		
Depreciation - Buildings and Other Structures	63,022,796.86		
Depreciation - Machinery and Equipment	17,944,773.50		
Depreciation - Transportation Equipment	2,765,984.95		
Depreciation - Furniture, Fixtures and Books	<u>3,966,027.17</u>	87,702,869.08	
Amortization			
Amortization - Intangible Assets	<u>5,024,924.87</u>	<u>5,024,924.87</u>	<u>92,727,793.95</u>
Total Operating Expenses			<u>728,502,656.07</u>
Surplus/(Deficit) from Current Operations			<u>(726,185,999.18)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	955,112,205.75		955,112,205.75
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>13,684.79</u>	<u>(112,969.94)</u>	<u>333,092.75</u>
Surplus(Deficit) for the period			<u><u>229,259,299.32</u></u>



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Statement of Changes in Net Assets/Equity

As of October 31, 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	(108,925,020.53)
Other Adjustments	37.20
Restated balance	1,376,101,735.81
Changes in net assets/equity for 2022	
Surplus for the period	229,259,299.32
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(37.20)
Total recognized revenue and expense for the period	229,259,262.12
Balance at Oct 31, 2022	1,605,360,997.93

