

Accts



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

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

| | | |
|---------------------------|-------------------|------------|
| Cash - Collecting Officer | 7,524.63 | |
| Petty Cash | <u>919,206.67</u> | 926,731.30 |

Cash in Bank - Local Currency

| | | |
|--|--|--------------|
| Cash in Bank - Local Currency, Current Account | | 4,042,769.43 |
|--|--|--------------|

Cash in Bank - Foreign Currency

| | | |
|--|--|--------------|
| Cash in Bank - Foreign Currency, Savings Account | | 3,185,473.66 |
|--|--|--------------|

Treasury/Agency Cash Accounts

| | | |
|---|----------------------|---------------|
| Cash - Treasury/Agency Deposit, Regular | <u>40,582,495.00</u> | 48,737,469.39 |
|---|----------------------|---------------|

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 | | 30.00 |
|---------------------|--|-------|

Inter-Agency Receivables

| | | |
|--|----------------------|---------------|
| Due from National Government Agencies | 57,398,185.34 | |
| Due from Government-Owned and/or Controlled Corporations | <u>23,443,301.37</u> | 80,841,486.71 |

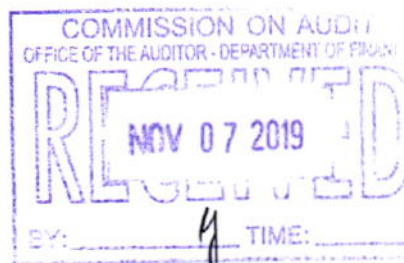
Other Receivables

| | | |
|-------------------------------------|-------------------|---------------------|
| Receivables - Disallowances/Charges | 2,237,543.40 | |
| Due from Officers and Employees | 175,232.18 | |
| Other Receivables | <u>285,331.87</u> | <u>2,698,107.45</u> |
| | | 83,539,624.16 |

Inventories

Inventory Held for Consumption

| | | |
|---------------------------|--------------|--|
| Office Supplies Inventory | 5,436,763.25 | |
|---------------------------|--------------|--|





Department of Finance
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Detailed Statement of Financial Position
As of September 30, 2019

| | | | |
|---|----------------------|-------------------|-----------------------|
| Accountable Forms, Plates and Stickers Inventory | 133,587.33 | | |
| 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>16,327,844.48</u> | 22,013,152.71 | |
| 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> | 23,175,293.90 |
| Other Assets | | | |
| Advances | | | |
| Advances to Special Disbursing Officer | 3,006,106.01 | | |
| Advances to Officers and Employees | <u>3,641,843.50</u> | 6,647,949.51 | |
| Prepayments | | | |
| Advances to Contractors | 16,708,481.98 | | |
| Prepaid Insurance | 605,846.64 | | |
| Other Prepayments | <u>5,708,045.59</u> | 23,022,374.21 | |
| 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>35,853,183.98</u> |
| Total Current Assets | | | 191,588,315.83 |
| Non - Current Assets | | | |
| Property, Plant and Equipment | | | |
| Land | | | |
| Land | | 330,228,352.72 | |
| Land Improvements | | | |



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

| | | | |
|--|-----------------------|----------------------|----------------|
| Other Land Improvements | 2,265,821.50 | | |
| Less : Accumulated Depreciation - Other Land Improvements | <u>1,250,989.52</u> | | 1,014,831.98 |
| 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>299,032,395.77</u> | 764,615,697.78 | |
| Other Structures | 41,547,091.83 | | |
| Less : Accumulated Depreciation - Other Structures | <u>12,589,645.37</u> | <u>28,957,446.46</u> | 793,573,144.24 |
| Machinery and Equipment | | | |
| Office Equipment | 7,837,265.11 | | |
| Less : Accumulated Depreciation - Office Equipment | <u>6,672,784.26</u> | 1,164,480.85 | |
| Information and Communication Technology Equipment | 322,647,613.49 | | |
| Less : Accumulated Depreciation - Information and Communication Technology Equipment | <u>208,174,020.90</u> | 114,473,592.59 | |
| Communication Equipment | 3,894,832.23 | | |
| Less : Accumulated Depreciation - Communication Equipment | <u>2,952,993.51</u> | 941,838.72 | |
| Military, Police and Security Equipment | 4,631,600.00 | | |
| Less : Accumulated Depreciation - Military, Police and Security Equipment | <u>804,773.50</u> | 3,826,826.50 | |
| Medical Equipment | 466,700.00 | | |
| Less : Accumulated Depreciation - Medical Equipment | <u>287,932.10</u> | 178,767.90 | |
| Sports Equipment | 1,398,100.00 | | |
| Less : Accumulated Depreciation - Sports Equipment | <u>67,231.64</u> | 1,330,868.36 | |
| Technical and Scientific Equipment | 495,533.12 | | |
| Less : Accumulated Depreciation - Technical and Scientific Equipment | <u>99,053.10</u> | 396,480.02 | |
| Other Machinery and Equipment | 16,665,538.97 | | |
| Less : Accumulated Depreciation - Other Machinery and Equipment | <u>7,906,900.92</u> | <u>8,758,638.05</u> | 131,071,492.99 |



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As of September 30, 2019

| | | | | |
|---|----------------------|---------------------|--------------------------------|--|
| Transportation Equipment | | | | |
| Motor Vehicles | 52,256,999.37 | | | |
| Less : Accumulated Depreciation - Motor Vehicles | <u>33,310,866.78</u> | | 18,946,132.59 | |
| Furniture, Fixtures and Books | | | | |
| Furniture and Fixtures | 80,215,258.36 | | | |
| Less : Accumulated Depreciation - Furniture and Fixtures | <u>11,481,500.90</u> | 68,732,257.46 | | |
| Less : Accumulated Impairment Losses - Furniture and Fixtures | <u>1,500.00</u> | 68,732,257.46 | | |
| Books | 1,727,075.05 | | | |
| Less : Accumulated Depreciation - Books | <u>1,340,872.98</u> | <u>386,202.07</u> | 69,118,459.53 | |
| Construction in Progress | | | | |
| Construction in Progress - Buildings and Other Structures | | | 372,548,082.93 | |
| 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> | 1,717,484,778.07 | |
| Intangible Assets | | | | |
| Intangible Assets | | | | |
| Computer Software | 49,047,599.09 | | | |
| Less : Accumulated Amortization - Computer Software | <u>26,708,980.08</u> | | <u>22,338,619.01</u> | |
| Total Non - Current Assets | | | <u>1,739,823,397.08</u> | |
| TOTAL ASSETS | | | <u><u>1,931,411,712.91</u></u> | |
| LIABILITIES | | | | |
| Deferred Credits/Unearned Income | | | | |
| Current Liabilities | | | | |
| Financial Liabilities | | | | |
| Payables | | | | |
| Accounts Payable | | 3,587,916.81 | | |
| Due to Officers and Employees | | <u>1,560,819.80</u> | 5,148,736.61 | |
| Inter-Agency Payables | | | | |



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As of September 30, 2019

| | | |
|--|----------------------|--------------------------------|
| Inter-Agency Payables | | |
| Due to BIR | 11,248,965.00 | |
| Due to GSIS | 298,336.89 | |
| Due to Pag-IBIG | 396,578.57 | |
| Due to PhilHealth | 334,037.93 | |
| Due to NGAs | 634,286.42 | |
| Due to GOCCs | <u>1,756,946.70</u> | 14,669,151.51 |
| Trust Liabilities | | |
| Trust Liabilities | | |
| Trust Liabilities | 43,507.39 | |
| Guaranty/Security Deposits Payable | <u>51,832,693.82</u> | 51,876,201.21 |
| Deferred Credits | | |
| Other Deferred Credits | | 15,135.39 |
| Other Payables | | |
| Other Payables | | |
| Other Payables | | <u>1,075,671.41</u> |
| Total Current Liabilities | | <u>72,784,896.13</u> |
| TOTAL LIABILITIES | | 72,784,896.13 |
| TOTAL ASSETS LESS TOTAL LIABILITIES | | <u><u>1,858,626,816.78</u></u> |
| EQUITY | | |
| Net Asset/Equity | | |
| Net Asset/Equity | | |
| Accumulated Surplus/(Deficit) | | <u>1,858,626,816.78</u> |
| TOTAL NET ASSETS/EQUITY | | <u><u>1,858,626,816.78</u></u> |



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

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



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

Revenue

Service and Business Income

Service Income

| | | |
|----------------------------------|------------------|--------------|
| Clearance and Certification Fees | 81,300.00 | |
| Processing Fees | 3,508,952.84 | |
| Other Service Income | <u>11,250.00</u> | 3,601,502.84 |

Business Income

| | | | |
|-----------------|-----------------|-----------------|--------------|
| Interest Income | <u>8,670.31</u> | <u>8,670.31</u> | 3,610,173.15 |
|-----------------|-----------------|-----------------|--------------|

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>59,300.00</u> | | 59,300.00 |
|--------------------------------|------------------|--|-----------|

Other Non-Operating Income

Miscellaneous Income

| | | | |
|----------------------|-------------------|--|-------------------|
| Miscellaneous Income | <u>767,223.40</u> | | <u>767,223.40</u> |
|----------------------|-------------------|--|-------------------|

Total Revenue

8,417,769.91

Less: Current Operating Expenses

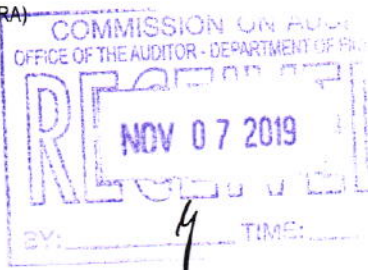
Personnel Services

Salaries and Wages

| | | |
|---|---------------------|----------------|
| Salaries and Wages - Regular | 215,551,730.37 | |
| Salaries and Wages - Casual/Contractual | <u>9,623,295.47</u> | 225,175,025.84 |

Other Compensation

| | |
|---|--------------|
| Personal Economic Relief Allowance (PERA) | 8,453,053.87 |
| Representation Allowance (RA) | 5,917,000.00 |
| Transportation Allowance (TA) | 4,262,500.00 |
| Clothing/Uniform Allowance | 1,434,000.00 |
| Subsistence Allowance | 18,450.00 |
| Laundry Allowance | 2,515.85 |
| Hazard Pay | 164,701.32 |





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

| | | | |
|--|----------------------|----------------------|----------------|
| Overtime and Night Pay | 484,959.45 | | |
| Year End Bonus | 18,318.60 | | |
| Cash Gift | 3,000.00 | | |
| Other Bonuses and Allowances | <u>23,836,160.00</u> | 44,594,659.09 | |
| Personnel Benefit Contributions | | | |
| Retirement and Life Insurance Premiums | 25,783,185.54 | | |
| Pag-IBIG Contributions | 384,600.00 | | |
| PhilHealth Contributions | 1,698,433.52 | | |
| Employees Compensation Insurance Premiums | <u>432,900.00</u> | 28,299,119.06 | |
| Other Personnel Benefits | | | |
| Terminal Leave Benefits | 1,358,263.11 | | |
| Other Personnel Benefits | <u>9,626,304.92</u> | <u>10,984,568.03</u> | 309,053,372.02 |
| Maintenance and Other Operating Expenses | | | |
| Traveling Expenses | | | |
| Traveling Expenses - Local | 3,191,973.88 | | |
| Traveling Expenses - Foreign | <u>12,245,049.85</u> | 15,437,023.73 | |
| Training and Scholarship Expenses | | | |
| Training Expenses | <u>5,854,597.65</u> | 5,854,597.65 | |
| Supplies and Materials Expenses | | | |
| Office Supplies Expenses | 4,654,415.48 | | |
| Accountable Forms Expenses | 129,969.00 | | |
| Drugs and Medicines Expenses | 173,270.20 | | |
| Medical, Dental and Laboratory Supplies Expenses | 39,040.75 | | |
| Fuel, Oil and Lubricants Expenses | 1,104,723.18 | | |
| Semi-Expendable Machinery and Equipment Expenses | 1,891,957.28 | | |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 1,579,400.00 | | |
| Other Supplies and Materials Expenses | <u>2,690,123.40</u> | 12,262,899.29 | |
| Utility Expenses | | | |
| Water Expenses | 3,569,683.98 | | |
| Electricity Expenses | <u>19,840,344.22</u> | 23,410,028.20 | |
| Communication Expenses | | | |



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

| | | | |
|--|----------------------|----------------------|----------------|
| Postage and Courier Services | 253,276.10 | | |
| Telephone Expenses | 4,381,331.65 | | |
| Internet Subscription Expenses | <u>2,972,276.00</u> | 7,606,883.75 | |
| Confidential, Intelligence and Extraordinary Expenses | | | |
| Extraordinary and Miscellaneous Expenses | <u>2,585,129.03</u> | 2,585,129.03 | |
| Professional Services | | | |
| Legal Services | 5,500.00 | | |
| Consultancy Services | 23,948,281.43 | | |
| Other Professional Services | <u>28,572,168.19</u> | 52,525,949.62 | |
| General Services | | | |
| Janitorial Services | 6,801,989.28 | | |
| Security Services | 10,176,813.95 | | |
| Other General Services | <u>47,150.88</u> | 17,025,954.11 | |
| Repairs and Maintenance | | | |
| Repairs and Maintenance - Buildings and Other Structures | 2,441,724.45 | | |
| Repairs and Maintenance - Machinery and Equipment | 84,695.55 | | |
| Repairs and Maintenance - Transportation Equipment | <u>1,265,311.40</u> | 3,791,731.40 | |
| Taxes, Insurance Premiums and Other Fees | | | |
| Taxes, Duties and Licenses | 244,125.73 | | |
| Fidelity Bond Premiums | 87,559.06 | | |
| Insurance Expenses | <u>2,760,935.92</u> | 3,092,620.71 | |
| Other Maintenance and Operating Expenses | | | |
| Advertising Expenses | 8,695,724.64 | | |
| Printing and Publication Expenses | 395,762.00 | | |
| Representation Expenses | 1,587,844.63 | | |
| Rent/Lease Expenses | 1,698,759.21 | | |
| Membership Dues and Contributions to Organizations | 151,000.00 | | |
| Subscription Expenses | 2,341,758.73 | | |
| Donations | 695,946.02 | | |
| Other Maintenance and Operating Expenses | <u>2,845,757.27</u> | <u>18,412,552.50</u> | 162,005,369.99 |
| Non-Cash Expenses | | | |



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

| | | | |
|--|---------------------|-----------------------|------------------------------|
| Depreciation | | | |
| Depreciation - Land Improvements | 89,313.65 | | |
| Depreciation - Buildings and Other Structures | 19,638,672.06 | | |
| Depreciation - Machinery and Equipment | 16,517,250.38 | | |
| Depreciation - Transportation Equipment | 3,220,265.70 | | |
| Depreciation - Furniture, Fixtures and Books | <u>2,916,844.87</u> | 42,382,346.66 | |
| Amortization | | | |
| Amortization - Intangible Assets | <u>3,597,794.55</u> | <u>3,597,794.55</u> | <u>45,980,141.21</u> |
| Total Operating Expenses | | | <u>517,038,883.22</u> |
| Surplus/(Deficit) from Current Operations | | | <u>(508,621,113.31)</u> |
| Financial Assistance/Subsidy from LGUs, GOCCs | | | |
| Subsidy from National Government | 732,764,196.24 | | 732,764,196.24 |
| Gains | | | |
| Gain on Foreign Exchange (FOREX) | 249,767.26 | | |
| Gain on Sale of Property, Plant and Equipment | <u>154,643.00</u> | 404,410.26 | |
| Losses | | | |
| Loss on Foreign Exchange (FOREX) | 427,777.24 | | |
| Loss of Assets | | <u>(1,519,265.40)</u> | <u>(1,114,855.14)</u> |
| Surplus/(Deficit) for the period | | | <u><u>223,028,227.79</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
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 GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES



Accts

Department of Finance
Central Office
Detailed Statement of Cash Flows

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

CASH FLOWS FROM OPERATING ACTIVITIES

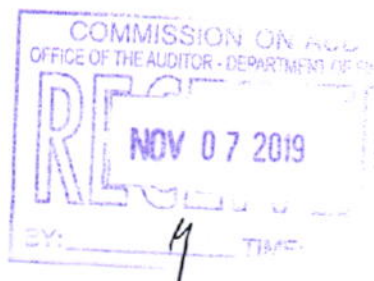
Cash Inflows

| | |
|--|------------------------------|
| Receipt of Notice of Cash Allocation (NCA) | 140,611,065.00 |
| Receipt of Notice of Cash Allocation (NCA) | 140,611,065.00 |
| Collection of Income/Revenues | 278,607.05 |
| Collection of Other Income | 8,057.05 |
| Collection of Service Income | 270,550.00 |
| Other Receipts | 55,281,138.54 |
| Adjustment in Funding Source Used | 43,366,845.00 |
| Adjustment on Notice of Cash Allocation (NCA) | 4,931,487.44 |
| Cancellation of Checks issued during the year | 63,577.46 |
| Collection from Audit Disallowances | 8,470.00 |
| Collection from Closed Bank Account or Closing of Petty Cash Fund | 62,635.95 |
| Collection of Overpayment of Expenses - Unbilled | 5,860.17 |
| Collection of Overpayment of Personal Services - Billed | 99,921.92 |
| Collection of Personal Accounts | 43,507.39 |
| Proceeds from Sale of Property, Plant and Equipment | 39,500.00 |
| Refund of Cash Advance | 176,017.94 |
| Set-up for the Constructive Receipt of Cash for Remittances thru TRA | 6,483,315.27 |
| Total Cash Inflows | <u>196,170,810.59</u> |

Cash Outflows

| | |
|---|-------------------------|
| Payment of Expenses | (22,191,832.21) |
| Payment for Communication Expenses | (298,658.68) |
| Payment for Other Maintenance and Other Operating Expenses | (21,453,262.32) |
| Payment for Utility Expenses | (439,911.21) |
| Purchase of Inventories | (2,408,491.09) |
| Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User | (329,325.00) |
| Payment for the Procurement Made to Procurement Service | (2,079,166.09) |
| Prepayments | (262,763.28) |
| Payment for Prepayments | (262,763.28) |
| Other Disbursements | (204,991,951.00) |
| Adjustment in Funding Source Used | (43,366,845.00) |
| Adjustment on Foreign Exchange Rate | (21,656.35) |

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Department of Finance
Central Office
Detailed Statement of Cash Flows

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

| | |
|--|--------------------------------|
| Adjustment on Notice of Cash Allocation (NCA) | (4,931,487.44) |
| Grant of Cash Advance for Travel and SDO | (2,032,752.05) |
| Payment / Reimbursement of Traveling Expenses | (1,365.00) |
| Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses | (322,400.00) |
| Payment for Professional Services | (2,772,588.00) |
| Payment for Repairs and Maintenance of Transportation Equipment | (68,820.92) |
| Payment for the Purchase of Property, Plant and Equipment | (683,092.99) |
| Payment for the Purchase of Semi-Expendable Furniture, Fixtures and Books | (689,550.00) |
| Payment for the Purchase of Semi-Expendable Machinery and Equipment | (8,990.13) |
| Payment for Utilities Expenses | (2,321,749.20) |
| Payment of Allowances, Bonus and Other Compensation/Benefits | (83,954.55) |
| Payment of Billing of Contractors for Construction of Agency Assets thru ADA | (30,664,784.37) |
| Payment of Communication Expenses | (658,186.70) |
| Payment of Other Maintenance and Other Operating Expenses (MOOE) | (1,487,834.61) |
| Payment of Other Personnel Benefits | (21,250.00) |
| Payment of Professional and Other Professional Services | (22,406,975.35) |
| Payment of Salaries, Allowances, Bonus and Other Compensation | (18,460,491.51) |
| Payment of Taxes, Insurance Premiums and Other fees | (32,171.98) |
| Payment of Training and Scholarship Expenses | (656,330.66) |
| Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users | (244,899.91) |
| Payment/Reimbursement for Repairs and Maintenance | (153,615.19) |
| Payment/Reimbursement of Travelling Expenses | (2,834,160.62) |
| Purchase of Property, Plant and Equipment | (4,725,180.38) |
| Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries | (25,417.63) |
| Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and | (3,770,702.33) |
| Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF | (13,864,099.22) |
| Remittance of Taxes thru Tax Remittance Advice (TRA) | (6,483,315.27) |
| Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors thru Credit | (11,457.50) |
| Replenishment of Petty Cash | (163,875.69) |
| Unutilized Notice of Cash Allocation (NCA) | (41,021,950.45) |
| Total Cash Outflows | <u>(229,855,037.58)</u> |
| Cash Provided by (Used in) Operating Activities | <u>(33,684,226.99)</u> |



Department of Finance
Central Office
Detailed Statement of Cash Flows

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

Total Cash provided by Operating, Investing and Financing Activities (33,684,226.99)

Add : Cash Balance, Beginning Sep 1 2019 82,421,696.38

Cash Balance, Ending Sep 30 2019 48,737,469.39

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

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Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of September 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 | (73,099,054.01) |
| Other Adjustments | (6,562.50) |
| Restated balance | 1,680,158,003.58 |
| Changes in net assets/equity for 2019 | |
| Surplus for the period | 223,028,227.79 |
| Adjustment of net revenue recognized directly in net assets/equity | 0.00 |
| Others | (44,559,414.59) |
| Total recognized revenue and expense for the period | 178,468,813.20 |
| Balance at Sep 30, 2019 | 1,858,626,816.78 |

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

