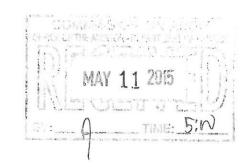


# Republic of the Philippines **DEPARTMENT OF FINANCE**

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

May 11, 2015

Ms. Remedios F. Pacheco State Auditor IV Acting Supervising Auditor This Department



#### Dear Ms. Pacheco:

Submitted herewith are the Financial Statements as of September 30, October 31 and November 30, 2014 using the ENGAS v2. The following are:

Pre-Closing Trial Balance

- Regular Agency (RA) Fund

-Special Account-Foreign Assisted/Grants -Japan

-Special Account-Foreign Assisted/Grants- Germany

Detailed Statement of Financial Position

- Consolidated RA and Special Account Funds \/
with a separate Statement for each fund as above

Detailed Statement of Financial Performance –Consolidated RA and Special Account Funds with a separate Statement for each fund as above

Statement of Changes in Net Assets/Equity - Consolidated RA and Special Account Funds

Please be informed that except of the Statement of Financial Performance, the system is still unable to generate correct Financial Statements and Consolidated Reports.

Thank you.

Very truly yours,

LOLITA R. VERDADERO
Chief Accountant

<Agency Address>

**Central Office** 

# **Pre-Closing Trial Balance**

As of November 30, 2014 Regular Agency Fund



Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	20,000.00	
Petty Cash	10101020	373,083.78	
Cash in Bank - Local Currency, Current Account	10102020	88,355,975.93	
Cash - Treasury/Agency Deposit, Regular	10104010	27,639,644.11	
Cash - Modified Disbursement System (MDS), Regular	10104040	54,939,290.46	
Cash - Modified Disbursement System (MDS), Special Account	10104050	149,526.26	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Due from National Government Agencies	10303010	22,945,207.74	
Due from Government-Owned and/or Controlled Corporations	10303020	4,688,550.00	
Receivables - Disallowances/Charges	10305010	2,259,418.29	
Due from Officers and Employees	10305020	20,219.05	
Other Receivables	10305990	287,553.89	
Office Supplies Inventory	10404010	9,310,732.20	
Accountable Forms, Plates and Stickers Inventory	10404020	83,551.43	
Medical, Dental and Laboratory Supplies Inventory	10404070	1,767.54	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	1,384,092.82	
Land	10601010	329,268,352.72	
Other Land Improvements	10602990	11,072,300.00	
Accumulated Depreciation - Other Land Improvements	10602991		4,929,830.04
Buildings	10604010	687,488,595.82	1,020,000.01
Accumulated Depreciation - Buildings	10604011	1.1.1,1.0.1.0	246,488,175.34
Other Structures	10604990	12,700,149.06	210,100,110.01
Accumulated Depreciation - Other Structures	10604991	,,,,	1,061,055.98
Office Equipment	10605020	319,666.54	1,001,000.00
Accumulated Depreciation - Office Equipment	10605021	010,000.04	191,243.94
Information and Communication Technology Equipment	10605030	119,642,697.63	101,240.04
Accumulated Depreciation - Information and Communication Technology	10605031	110,012,001.00	58,027,918.49
Equipment			00,021,010.40
Communication Equipment	10605070	2,932,234.10	
Accumulated Depreciation - Communication Equipment	10605071	2,002,201.10	1,339,419.49
Disaster Response and Rescue Equipment	10605090	50,514.40	1,000,410.40
Accumulated Depreciation - Disaster Response and Rescue Equipment	10605091	00,011.10	40,640.04
Military, Police and Security Equipment	10605100	181,428.46	10,010.01
Accumulated Depreciation - Military, Police and Security Equipment	10605101	000000 <b>1</b> 000000	163,301.15
Medical Equipment	10605110	541,590.00	,
Accumulated Depreciation - Medical Equipment	10605111		216,980.85
Sports Equipment	10605130	6,950.00	,
Accumulated Depreciation - Sports Equipment	10605131		5,976.57
Other Machinery and Equipment	10605990	3,512,243.56	
Accumulated Depreciation - Other Machinery and Equipment	10605991	V. 10. F. 10. T.	1,941,235.12
Motor Vehicles	10606010	23,770,996.00	
Accumulated Depreciation - Motor Vehicles	10606011		15,402,544.56
Furniture and Fixtures	10607010	37,422,098.55	Subjection To Processing AT 49 Code ( Hot research?)
Accumulated Depreciation - Furniture and Fixtures	10607011		12,520,129.50
Books	10607020	1,768,597.65	2
Accumulated Depreciation - Books	10607021		867,686.15
Other Property, Plant and Equipment	10699990	298,190.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		146,260.73
Computer Software	10801020	16,116,460.51	
Accumulated Amortization - Computer Software	10801021		9,353,932.72
Advances to Special Disbursing Officer	19901030	141,374.21	
Advances to Officers and Employees	19901040	3,585,967.40	
Advances to Contractors	19902010	485,934.78	
Prepaid Insurance	19902050	277,142.48	
Other Prepayments	19902990	3,633,605.41	
Other Assets	19999990	69,648,376.82	
Accounts Payable	20101010		857,713.28
Due to Officers and Employees	20101020		24,402.70
Due to BIR	20201010		5,046,081.82
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<Agency Address>

#### **Central Office**

# **Pre-Closing Trial Balance**

As of November 30, 2014 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to GSIS	20201020		2,822,739.53
Due to Pag-IBIG	20201030		302,769.96
Due to PhilHealth	20201040		240,152.39
Due to NGAs	20201050		230,569.22
Due to GOCCs	20201060		1,754,633.33
Trust Liabilities	20401010		932,270.31
Bail Bonds Payable	20401030		
Guaranty/Security Deposits Payable	20401030		424,008.00
Other Payables	29999990		7,768,751.16
Accumulated Surplus/(Deficit)			1,765,798.17
Clearance and Certification Fees	30101010		976,343,812.89
Processing Fees	40201040		125,450.00
Other Service Income	40201130		25,711,227.63
	40201990		642,511.29
Rent/Lease Income	40202050		920,944.64
Interest Income	40202210		285,665.78
Subsidy from National Government	40301010		562,909,660.98
Other Gains	40501990		41,804,404.46
Salaries and Wages - Regular	50101010	139,832,187.12	
Salaries and Wages - Casual/Contractual	50101020	1,115,556.55	
Personal Economic Relief Allowance (PERA)	50102010	8,055,717.89	
Representation Allowance (RA)	50102020	6,876,000.00	
Transportation Allowance (TA)	50102030	5,018,875.00	
Clothing/Uniform Allowance	50102040	2,618,545.00	
Subsistence Allowance	50102050	24,559.05	
Laundry Allowance	50102060	681.80	
Productivity Incentive Allowance	50102080	576,000.00	
Honoraria			
Hazard Pay	50102100	108,036.74	
	50102110	142,820.25	
Overtime and Night Pay	50102130	446,354.14	
Year End Bonus	50102140	12,792,312.50	
Cash Gift	50102150	1,853,500.00	
Retirement and Life Insurance Premiums	50103010	16,897,972.26	
Pag-IBIG Contributions	50103020	409,150.00	
PhilHealth Contributions	50103030	1,119,287.50	
Employees Compensation Insurance Premiums	50103040	410,818.00	
Terminal Leave Benefits	50104030	2,078,386.70	
Other Personnel Benefits	50104990	409,000.00	
Traveling Expenses - Local	50201010	3,652,855.37	
Traveling Expenses - Foreign	50201020	8,146,178.18	
Training Expenses	50202010	2,430,374.98	
Office Supplies Expenses	50203010	8,604,486.54	
Accountable Forms Expenses	50203020	135,143.30	
Drugs and Medicines Expenses	50203070	920,259.75	
Medical, Dental and Laboratory Supplies Expenses	50203080	19,135.00	
Fuel, Oil and Lubricants Expenses	50203090	1,152,813.80	
Other Supplies and Materials Expenses	50203990	5,771,226.85	
Water Expenses	50204010	3,002,489.19	
Electricity Expenses	50204020	22,424,694.84	
Postage and Courier Services	50205010	286,730.00	
Telephone Expenses			
Internet Subscription Expenses	50205020	3,064,561.76	
	50205030	2,526,431.04	
Extraordinary and Miscellaneous Expenses	50210030	2,220,050.29	
Legal Services	50211010	13,700.00	
Consultancy Services	50211030	6,987,653.55	
Other Professional Services	50211990	22,601,049.21	
Janitorial Services	50212020	4,630,819.07	
Security Services	50212030	8,707,726.13	
Repairs and Maintenance - Buildings and Other Structures	50213040	5,850,104.26	
Repairs and Maintenance - Machinery and Equipment	50213050	483,393.00	
Repairs and Maintenance - Transportation Equipment	50213060	733,466.25	
Taxes, Duties and Licenses	50215010	1,053,305.73	

<Agency Address>

#### **Central Office**

# **Pre-Closing Trial Balance**

As of November 30, 2014 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Fidelity Bond Premiums	50215020	133,587.75	
Insurance Expenses	50215030	3,383,207.84	
Advertising Expenses	50299010	3,962,544.92	
Printing and Publication Expenses	50299020	56,744.00	
Representation Expenses	50299030	1,808,323.72	
Rent/Lease Expenses	50299050	38,232,181,36	
Membership Dues and Contributions to Organizations	50299060	15,000.00	
Subscription Expenses	50299070	411,007.00	
Donations	50299080	150,100.00	
Other Maintenance and Operating Expenses	50299990	43.497.611.26	
Bank Charges	50301040	1,116.46	
Depreciation - Land Improvements	50501020	75,017.79	
Depreciation - Buildings and Other Structures	50501040	20.640.597.15	
Depreciation - Machinery and Equipment	50501050	14,046,203.18	
Depreciation - Transportation Equipment	50501060	2,425,642.91	
Depreciation - Furniture, Fixtures and Books	50501070	934,096.36	
Depreciation - Other Property, Plant and Equipment	50501990	11,448.00	
TOTAL		1,983,609,898.21	1,983,609,898.21

Certified Correct: Colling R Children R. VERDADERO

CHIEF ACCOLOGRAPHS NAME>

Chief Accountant'S NA

Accounting Division - FSD

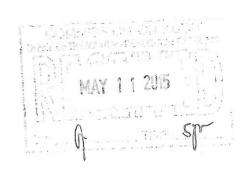
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**Central Office** 

# **Pre-Closing Trial Balance**

As of November 30, 2014

Special Account - Foreign Assisted/Grants



Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102020	14,381,913.94	
Cash - Modified Disbursement System (MDS), Special Account	10104050	21,333,035.12	
ower Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051	55, 155.5 (	42,929.17
nformation and Communication Technology Equipment	10605030	54,254,261.21	12,020.11
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	32,743,675.46
Communication Equipment	10605070	312,652.12	
Accumulated Depreciation - Communication Equipment	10605071	012,002.12	152,876.09
Other Machinery and Equipment	10605990	3,116,464.54	132,070.09
Accumulated Depreciation - Other Machinery and Equipment	10605991	5,116,464.54	324,885.39
Computer Software	10801020	6,518,797.12	324,003.39
Accumulated Amortization - Computer Software	10801021	0,010,737.12	5,780,806.01
Advances to Officers and Employees	19901040	306,885.69	3,700,000.01
Advances to Contractors	19902010	7,068,940.72	
Other Assets	19999990	159,632,702.72	
Accumulated Surplus/(Deficit)	30101010	100,002,702.72	206,688,523,56
nterest Income	40202210		23,677.40
Subsidy from National Government	40301010		27,047,572.68
Fraveling Expenses - Foreign	50201020	360,079.19	21,041,012.00
Consultancy Services	50211030	526,666.67	
Depreciation - Infrastructure Assets	50501030	2,301.68	
Depreciation - Machinery and Equipment	50501050	4,891,754.20	
TOTAL	_	272,804,945.76	272,804,945.76

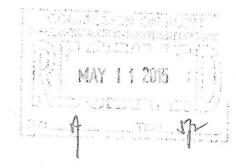
Certified Correct :

Chief Accountant

Accounting Division - FSD

# Central Office Detailed Statement of Financial Position

#### As of November 30, 2014



	As of November	er 30, 2014	i i	MAY I	1 2013
	Consolidated Regular Agency	y and Special Account	Funds		Tuck
ACCETC			13	· A	The Mar
ASSETS Current Assets			h	Stemen and the second	TEAR STY
Cash and Cash E	quivalent			l	ď
Cash or					
	Cash - Collecting Officer		20,000.00		
	Petty Cash		373,083.78	393,083.78	
Cash in	Bank - Local Currency			,	
	Cash in Bank - Local Currency, Current Account			102,737,889.87	
Treasur	y/Agency Cash Accounts				
	Cash-Treasury/Agency Deposits, Regular		27,639,644.11		
	Cash-Modified Disbursment System (MDS), Regular		54,939,290.46		
	Cash-Modified Disbursment System (MDS), Special		21,482,561.38	104,061,495.95	207,192,469.60
Receivables					
Inter-Ag	ency Receivables				
	Due from National Government Agencies		22,945,207.74		
0.11	Due from Government-Owned and/or Controlled Corporations		4,688,550.00	27,633,757.74	
Other R	eceivables				
	Receivables - Disallowances/Charges		2,259,418.29		
	Due from Officers and Employees Other Receivables		20,219.05	0.507.404.00	
	Other Receivables		287,553.89	2,567,191.23	30,200,948.97
Inventories					
	y held for Consumptions				
IIIVOINOI	Office Supplies Inventory		9,310,732.20		
	Accountable Forms, Plates and Stickers Inventory		83,551.43		
	Drugs and Medicines Inventory		0.00		
	Medical, Dental and Laboratory Supplies Inventory		1,767.54		
	Fuel, Oil and Lubricants Inventory		14,235.00		
	Other Supplies and Materials Inventory		1,384,092.82		10,794,378.99
	200	,	1,001,002.02		10,704,070.00
Other Assets					
Advance	es				
	Advances to Special Disbursing Officer		141,374.21		
	Advances to Officers and Employees		3,892,853.09	4,034,227.30	
198					
Prepayr					
	Advances to Contractors		7,554,875.50		
	Prepaid Insurance Other Prepayments		277,142.48	44 405 005 00	15 100 000 00
	Other Prepayments		3,633,605.41	11,465,623.39	15,499,850.69
Total Current Assets					263,687,648.25
Non Current Assets					
Non-Current Assets Investments					
	al Assets - Others				
i manor	Investments in Stocks		3,500.00		
	Other Investments		279,244.40		282,744.40
			270,244.40		202,744.40
Property Plant an	d Equipment				
Land				329,268,352.72	
	Land				
Land Im	provements				
	Other Land Improvements	11,072,300.00			
	Less: Accumulated Depreciation - Other Land Improvements	4,929,830.04		6,142,469.96	
Infrastru	acture Assets				
	Power Supply	98,490.84			
	Less: Accumulated Depreciation - Power Supply	42,929.17	F):	55,561.67	
D. 27 P	and Other Charles				
Building	s and Other Structures				
	Buildings	687,488,595.82	4/4 000		
	Less: Accumulated Depreciation - Buildings	246,488,175.34	441,000,420.48		
	Other Structures	40 700 440 00			
	Less: Accumulated Depreciation - Other Structures	12,700,149.06	11 600 000 00	450 000 510 55	
	2000, Assumulated Depresiation - Other Structures	1,061,055.98	11,639,093.08	452,639,513.56	

319,666.54

191,243.94

128,422.60

Machinery and Equipment
Office Equipment

Less: Accumulated Depreciation - Office Equipment

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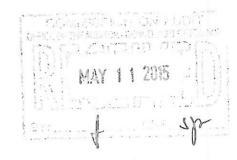
Inform Less:	nation and Communication Technology Equipment Accumulated Depreciation - Information and Communication Tech	173,896,958.84 90,771,593.95	83,125,364.89		
_					
	nunication Equipment Accumulated Depreciation - Communication Equipment _	3,244,886.22 1,492,295.58	1,752,590.64		
Disas	ter Response and Possus Equipment				
Less:	ter Response and Rescue Equipment Accumulated Depreciation - Disaster Response and Rescue Equip_	50,514.40 40,640.04	9,874.36		
Militar	y, Police and Security Equipment	404 400 40			
Accun	nulated Depreciation - Military, Police and Security Equipment	181,428.46 163,301.15	18,127.31		
Medic	al Equipment	541,590.00			
	Accumulated Depreciation - Medical Equipment	216,980.85	324,609.15		
Sports	Equipment	6,950.00			
	Accumulated Depreciation - Sports Equipment	5,976.57	973.43		
Other	Machinery and Equipment	6 639 709 40			
	Accumulated Depreciation - Other Machinery and Equipment	6,628,708.10 2,266,120.51	4,362,587.59	89,722,549.97	
Transportation	Equipment				
Transportation (	equipment Vehicles				
	Accumulated Depreciation - Motor Vehicles	23,770,996.00			
		15,402,544.56		8,368,451.44	
	xtures and Books				
	ure and Fixtures	37,422,098.55			
Less.	Accumulated Depreciation - Furniture and Fixtures	12,520,129.50	24,901,969.05		
Books		1,768,597.65			
Less:	Accumulated Depreciation - Books	867,686.15	900,911.50	25 000 000 55	
	Transferred and America States of States and America States and Americ	307,000.10	300,311.30	25,802,880.55	
Construction in Constr	Progress ruction in Progress - Buildings and Other Structures			0.00	
Other Property	Plant and Equipment				
	Property, Plant and Equipment	000 400 00			
	Accumulated Depreciation - Other Property, Plant and Equipment	298,190.92			
Intangible assets	The state of the s	146,260.73	-	151,930.19	912,151,710.06
Intangible Asset	s				
Compi	uter Software	22,635,257.63			
Less:	Accumulated Amortization - Computer Software	15,134,738.73			7,500,518.90
Other Assets					229,281,079.54
Total Non-Current Assets				۰-	1,149,216,052.90
TOTAL ASSETS				7-	
				=	1,412,903,701.15
TOTAL LIABILITIES					
Current Liabilities					
Payable Account	ts				
Accour	nts Payable		857,713.28		
Due to	Officers and Employees		24,402.70	882,115.98	
Inter-Agency Page					
Due to			5,046,081.82		
Due to	Pag-IBIG		2,822,739.53		
	PhilHealth		302,769.96		
Due to			240,152.39		
	GOCCs		230,569.22 1,754,633.33	10 206 046 05	(8)
Trust Liabilities		_	1,704,000.00	10,396,946.25	
Trust L	iabilities			932,270.31	
Other Liability Ad					
	nds Payable		424,008.00		
	nty/Security Deposits Payable Payables		7,768,751.16		
TOTAL LIABILITIES	uyunus	_	1,765,798.17	9,958,557.33	22,169,889.87
EQUITY					
Government Equity					
Accumulated Sur				1,183,032,336.45	
Add: Current Ope			207,701,474.83	.,,002,000.70	
Less: Cash	- Treasury/Agency Deposit, Regular	_	-	207,701,474.83	1,390,733,811.28
TOTAL LIABILITIES AND EQUI	TY			95-0	1,412,903,701.15
				=	

#### Central Office

#### **Detailed Statement of Financial Position**

## As of November 30, 2014

#### Regular Agency Fund



171,477,520,54

30,200,948.97

10,794,378.99

393,083,78

88,355,975.93

82,728,460.83

27,633,757.74

2,567,191.23

3,727,341.61

4.396.682.67

ASS	E	P
MOO	<b>L</b>	ı o

Curron	Assets.

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer

Petty Cash

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposits, Regular

Cash-Modified Disbursment System (MDS), Regular

Cash-Modified Disbursment System (MDS), Special

Receivables Inter-Agency Receivables

Due from National Government Agencies

Due from Government-Owned and/or Controlled Corporations

Other Receivables

Receivables - Disallowances/Charges Due from Officers and Employees

Other Receivables

Inventories

Inventory held for Consumptions

Office Supplies Inventory

Accountable Forms, Plates and Stickers Inventory

Drugs and Medicines Inventory

Medical, Dental and Laboratory Supplies Inventory Fuel, Oil and Lubricants Inventory

Other Supplies and Materials Inventory

Other Assets

Advances

Advances to Special Disbursing Officer

Advances to Officers and Employees

Prepayments

Advances to Contractors

Prepaid Insurance

Other Prepayments

**Total Current Assets** 

220,596,872.78

Non-Current Assets

Investments

Financial Assets - Others

Investments in Stocks

Other Investments

3.500.00

279,244.40

20,000.00

373.083.78

27,639,644,11

54,939,290.46

22.945 207 74

4,688,550.00

2,259,418.29

20 219 05

287,553.89

9,310,732.20

83,551.43

1 767 54

14,235.00

1,384,092.82

141 374 21

3,585,967.40

485,934.78

277,142.48

3,633,605.41

0.00

149,526.26

282,744.40

8,124,024.28

Property Plant and Equipment Land

Land

Land Improvements

Other Land Improvements

Less: Accumulated Depreciation - Other Land Improvements

11.072.300.00 4,929,830.04

6,142,469.96

**Buildings and Other Structures** 

Buildings

Less: Accumulated Depreciation - Buildings

687,488,595.82 246,488,175.34

441,000,420.48

Other Structures

Less: Accumulated Depreciation - Other Structures

12,700,149.06 1,061,055.98

11,639,093.08

452,639,513.56

329,268,352,72

Machinery and Equipment

Office Equipment

319,666.54 191,243.94

Less: Accumulated Depreciation - Office Equipment

119.642.697.63

Information and Communication Technology Equipment Less: Accumulated Depreciation - Information and Communication Tech

58,027,918.49

61,614,779.14

128,422.60

			-	
Communication Equipment	2,932,234.10			
Less: Accumulated Depreciation - Communication Equipment	1,339,419.49	1,592,814.61		
Disease Passage and Passage Environment	50.544.40			
Disaster Response and Rescue Equipment  Less: Accumulated Depreciation - Disaster Response and Rescue Equip	50,514.40	0.974.26		
Less. Accumulated Depresiation - Disaster Nesponse and Nescue Equit	40,640.04	9,874.36		
Military, Police and Security Equipment	181,428.46			
Accumulated Depreciation - Military, Police and Security Equipment	163,301.15	18,127.31		
Medical Equipment	541,590.00			
Less: Accumulated Depreciation - Medical Equipment	216,980.85	324,609.15		
Coasta Conjernant	0.050.00			
Sports Equipment  Less: Accumulated Depreciation - Sports Equipment	6,950.00 5,976.57	973.43		
Less. Accombinated Depreciation - Sports Equipment	3,910.51	973.43		
Other Machinery and Equipment	3,512,243.56			
Less: Accumulated Depreciation - Other Machinery and Equipment	1,941,235.12	1,571,008.44	65,260,609.04	
Transportation Equipment				
Motor Vehicles	23,770,996.00			
Less: Accumulated Depreciation - Motor Vehicles	15,402,544.56		8,368,451.44	
Furniture and Fixtures and Books				
Furniture and Fixtures  Furniture and Fixtures	37,422,098.55			
Less: Accumulated Depreciation - Furniture and Fixtures	12,520,129.50	24,901,969.05		
2000. Floodinalated Depression - 1 artificite and 1 incures	12,020,120.00	2-,301,000.00		
Books	1,768,597.65			
Less: Accumulated Depreciation - Books	867,686.15	900,911.50	25,802,880.55	
Construction in Progress				
Construction in Progress - Buildings and Other Structures			0.00	
Other Property, Plant and Equipment	000 400 00			
Other Property, Plant and Equipment	298,190.92		454 000 40	207 204 207 40
Less: Accumulated Depreciation - Other Property, Plant and Equipment	146,260.73	9	151,930.19	887,634,207.46
Intangible assets Intangible Assets				
Computer Software	16,116,460.51			
Less: Accumulated Amortization - Computer Software	9,353,932.72			6,762,527.79
Visitativa Na no 2000 (South Charles Control C			(4.1	
Other Assets			_	69,648,376.82
Total Non-Current Assets			-	964,327,856.47
TOTAL ACCUTE				1,184,924,729.25
TOTAL ASSETS			=	1,104,324,123.23
TOTAL LIABILITIES				
Current Liabilities				
Payable Accounts				
Accounts Payable		857,713.28		
Due to Officers and Employees	_	24,402.70	882,115.98	
Inter-Agency Payables	_			
Due to BIR		5,046,081.82		
Due to GSIS		2,822,739.53		
Due to Pag-IBIG		302,769.96		
Due to PhilHealth		240,152.39		
Due to NGAs		230,569.22	10/202 202 22	
Due to GOCCs		1,754,633.33	10,396,946.25	
Trust Liabilities			932,270.31	
Trust Liabilities Other Liability Accounts			552,210.51	
Other Liability Accounts  Bail Bonds Payable		424,008.00		
Guaranty/Security Deposits Payable		7,768,751.16		
Other Payables		1,765,798.17	9,958,557.33	
TOTAL LIABILITIES				22,169,889.87
EQUITY				
Government Equity				
Accumulated Surplus/(Deficit)		100 4/1 000 15	976,343,812.89	
Add: Current Operations		186,411,026.49	100 111 000 10	4 460 754 000 00
Less: Cash-Treasury/Agency Deposit, Regular	8-		186,411,026.49	1,162,754,839.38
TOTAL LIABILITIES AND EQUITY				1,184,924,729.25
IN THE FINDINITIES AND EXOLIT			=	1,101,027,120.20
		3		

#### Central Office

### **Detailed Statement of Financial Position**

As of November 30, 2014 Special Account - Foreign Assisted/Grants



ASSETS

Current Assets

Cash and Cash Equivalent

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

Treasury/Agency Cash Accounts

Cash-Modified Disbursment System (MDS) , Special

14,381,913.94 21,333,035.12

35,714,949.06

Other Assets

Advances

Advances to Officers and Employees

306,885.69

Prepayments

Advances to Contractors

7,068,940.72

7,375,826.41 43,090,775.47

Total Current Assets Non-Current Assets

Property Plant and Equipment

Infrastructure Assets

Power Supply Less: Accumulated Depreciation - Power Supply 98,490.84 42,929.17

55,561.67

Machinery and Equipment

Information and Communication Technology Equipment

54,254,261.21

Less: Accumulated Depreciation - Information and Communication Technology Equipm 32,743,675.46

21,510,585.75

Communication Equipment

Less: Accumulated Depreciation - Communication Equipment

312,652.12 152,876.09

159,776.03

Other Machinery and Equipment

Less: Accumulated Depreciation - Other Machinery and Equipment

3,116,464.54 324.885.39

2,791,579.15

24,461,940.93

Intangible assets

Intangible Assets

Computer Software

Less: Accumulated Amortization - Computer Software

6,518,797.12 5,780,806.01

737,991.11

25,255,493.71

Other Assets

**Total Non-Current Assets** 

159,632,702.72

184,888,196.43

TOTAL ASSETS

227,978,971.90

TOTAL LIABILITIES

Current Liabilities - Due to BIR

TOTAL LIABILITIES

0.00

**EQUITY** 

Government Equity

Accumulated Surplus/(Deficit)

Add: Current Operations

21,290,448.34 Less: Cash- Treasury/Agency Deposit, Regular

206,688,523.56

21,290,448.34

227,978,971.90

TOTAL LIABILITIES AND EQUITY

227,978,971.90

#### **Central Office**

# **Detailed Statement of Financial Performance**

	Detailed Statement of	Financial Perform	ance	
	For the period ending	g November 30, 2014		
	Consolidated Regular Agency	y and Special Account	Funds	
Revenue		,	COMING DEPOS OF THE AUG TO VIEW	7 1 1 2015
Servi	ice and Business Income			
	Service Income		Α	The state of the s
	Clearance and Certification Fees Processing Fees Other Service Income Business Income	125,450.00 25,711,227.63 642,511.29	26,479,188.92	v
	Rent/Lease Income	202.244.24		
	Interest Income	920,944.64	1 220 207 02	07 700 470 74
Total Revenue		309,343.18	1,230,287.82	27,709,476.74
	t Operating Expenses			27,709,476.74
	onnel Services			
	Salaries and Wages			
	Salaries and Wages - Regular	139,832,187.12		
	Salaries and Wages - Casual/Contractual	1,115,556.55	140,947,743.67	
	Other Compensation			
	Personal Economic Relief Allowance (PERA)	8,055,717.89		
	Representation Allowance (RA)	6,876,000.00		
	Transportation Allowance (TA)	5,018,875.00		
	Clothing/Uniform Allowance	2,618,545.00		
	Subsistence Allowance	24,559.05		
	Laundry Allowance	681.80		
	Productivity Incentive Allowance	576,000.00		
	Honoraria	108,036.74		
	Hazard Pay	142,820.25		
	Overtime and Night Pay Year End Bonus	446,354.14		
	Cash Gift	12,792,312.50		
	Other Bonuses and Allowances	1,853,500.00 0.00	20 542 402 27	
	Personnel Benefit Contributions	0.00	38,513,402.37	
	Retirement and Life Insurance Premiums	10 007 070 00		
	Pag-IBIG Contributions	16,897,972.26		
	PhilHealth Contributions	409,150.00		
	Employees Compensation Insurance Premiums	1,119,287.50 410,818.00	18,837,227.76	
	Other Personnel Benefits	410,010.00	10,031,221.10	
	Terminal Leave Benefits	2,078,386.70		
	Other Personnel Benefits	409,000.00	2,487,386.70	200 705 760 50
Main		403,000.00	2,407,300.70	200,785,760.50
iviaint	tenance and Other Operating Expenses			
	Traveling Expenses			
	Traveling Expenses - Local	3,652,855.37		
	Traveling Expenses - Foreign	8,506,257.37	12,159,112.74	
	Training and Scholarship Expenses			
	Training Expenses	2,430,374.98	2,430,374.98	
			p 5	

	Supplies and Materials Expenses			
	Office Supplies Expenses	8,604,486.54		
	Accountable Forms Expenses	135,143.30		
	Drugs and Medicines Expenses	920,259.75		
	Medical, Dental and Laboratory Supplies Expenses	19,135.00		
	Fuel, Oil and Lubricants Expenses	1,152,813.80		
	Other Supplies and Materials Expenses	5,771,226.85	16 602 065 24	
	Utility Expenses	3,771,220.03	16,603,065.24	
	Water Expenses	3,002,489.19		
	Electricity Expenses	22,424,694.84	25,427,184.03	
	Communication Expenses			
	Postage and Courier Services	286,730.00		
	Telephone Expenses	3,064,561.76		
	Internet Subscription Expenses	2,526,431.04	5,877,722.80	
	Confidential, Intelligence and Extraordinary Expenses			
	Extraordinary and Miscellaneous Expenses	0.000.050.00		
	• • • • • • • • • • • • • • • • • • • •	2,220,050.29	2,220,050.29	
	Professional Services			
	Legal Services	13,700.00		
	Consultancy Services	7,514,320.22		
	Other Professional Services	22,601,049.21	30,129,069.43	
	General Services	·		
	Janitorial Services	4 620 940 07		
	Security Services	4,630,819.07	42 220 545 00	
	County Colvices	8,707,726.13	13,338,545.20	
	Repairs and Maintenance			
	Repairs and Maintenance - Buildings and Other Structures	5,850,104.26		
	Repairs and Maintenance - Machinery and Equipment	483,393.00		
	Repairs and Maintenance - Transportation Equipment	733,466.25	7,066,963.51	
	Taxes, Insurance Premiums and Other Fees			
	Taxes, Duties and Licenses	1,053,305.73		
	Fidelity Bond Premiums			
	Insurance Expenses	133,587.75	4,570,101.32	
		3,383,207.84	4,570, 10 1.32	
	Other Maintenance and Operating Expenses			
	Advertising Expenses	3,962,544.92		
	Printing and Publication Expenses	56,744.00		
	Representation Expenses	1,808,323.72		
	Rent/Lease Expenses	38,232,181.36		
	Membership Dues and Contributions to Organizations	15,000.00		
	Subscription Expenses	411,007.00		
	Donations	150,100.00		
	Other Maintenance and Operating Expenses	43,497,611.26	88,133,512.26	207,955,701.80
Fin	ancial Expenses			
	Figure 1 Types			
	Financial Expenses			
	Bank Charges	1,116.46		1,116.46
Nor	n-Cash Expenses			
	Depreciation			
	Depreciation - Land Improvements	75,017.79		
	Depreciation - Infrastructure Assets	2,301.68		
	Depreciation - Buildings and Other Structures	20,640,597.15		
	Depreciation - Machinery and Equipment	18,937,957.38		
	Depreciation - Transportation Equipment	2,425,642.91		

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Depreciation - Furniture, Laurers and Books Depreciation - Other Property, Plant and Equipment	934,096.3ь	
	11,448.00	43,027,061.27
Total Operating Expenses		451,769,640.03
Surplus/(Deficit) from Current Operations		
		(424,060,163.29)
Financial Assitance/Subsidy from LGUs, GOCCs		
Subsidy from National Government		589,957,233.66
Gains		
Other Gains		41,804,404.46
Surplus(Deficit) for the period		
		207,701,474.83

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For the period ending November 30, 2014

Regular Agency Fund

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Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	125,450.00		
Processing Fees	25,711,227.63		
Other Service Income	642,511.29	26,479,188.92	
Business Income			
Rent/Lease Income	920,944.64		
Interest Income	285,665.78	1,206,610.42	27,685,799.34
Total Revenue			27,685,799.34
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	139,832,187.12		
Salaries and Wages - Casual/Contractual	1,115,556.55	140,947,743.67	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,055,717.89		
Representation Allowance (RA)	6,876,000.00		
Transportation Allowance (TA)	5,018,875.00		
Clothing/Uniform Allowance	2,618,545.00		
Subsistence Allowance	24,559.05		
Laundry Allowance	681.80		
Productivity Incentive Allowance	576,000.00		
Honoraria	108,036.74		
Hazard Pay	142,820.25		
Overtime and Night Pay	446,354.14		
Year End Bonus	12,792,312.50		
Cash Gift	1,853,500.00	38,513,402.37	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	16,897,972.26		
Pag-IBIG Contributions	409,150.00		

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For the period ending November 30, 2014

Regular Agency Fund

	PhilHealth Contributions	1,119,287.50		
	Employees Compensation Insurance Premiums	410,818.00	18,837,227.76	
	Other Personnel Benefits			
	Terminal Leave Benefits	2,078,386.70		
	Other Personnel Benefits	409,000.00	2,487,386.70	200,785,760.50
Mai	ntenance and Other Operating Expenses			
•	Traveling Expenses			
	Traveling Expenses - Local	3,652,855.37		
	Traveling Expenses - Foreign	8,146,178.18	11,799,033.55	
	Fraining and Scholarship Expenses			
	Training Expenses	2,430,374.98	2,430,374.98	
;	Supplies and Materials Expenses			
	Office Supplies Expenses	8,604,486.54		
	Accountable Forms Expenses	135,143.30		
	Drugs and Medicines Expenses	920,259.75		
	Medical, Dental and Laboratory Supplies Expenses	19,135.00		
	Fuel, Oil and Lubricants Expenses	1,152,813.80		
	Other Supplies and Materials Expenses	5,771,226.85	16,603,065.24	
Į	Jtility Expenses			
	Water Expenses	3,002,489.19		
	Electricity Expenses	22,424,694,84	25,427,184.03	
(	Communication Expenses			
	Postage and Courier Services	286,730.00		
	Telephone Expenses	3,064,561.76		
	Internet Subscription Expenses	2,526,431.04	5,877,722.80	
(	Confidential, Intelligence and Extraordinary Expenses			
	Extraordinary and Miscellaneous Expenses	2,220,050.29	2,220,050.29	
F	Professional Services			
	Legal Services	13,700.00		
	Consultancy Services	6,987,653.55		
	Other Professional Services	22,601,049.21	29,602,402.76	

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# Department of Finance Central Office Detailed Statement of Financial Performance

For the period ending November 30, 2014

Regular Agency Fund

General Services			
Janitorial Services	4,630,819.07		
Security Services	8,707,726.13	13,338,545.20	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	5,850,104.26		
Repairs and Maintenance - Machinery and Equipment	483,393.00		
Repairs and Maintenance - Transportation Equipment	733,466.25	7,066,963.51	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	1,053,305.73		
Fidelity Bond Premiums	133,587.75		
Insurance Expenses	3,383,207.84	4,570,101.32	
Other Maintenance and Operating Expenses			
Advertising Expenses	3,962,544.92		
Printing and Publication Expenses	56,744.00		
Representation Expenses	1,808,323.72		
Rent/Lease Expenses	38,232,181.36		
Membership Dues and Contributions to Organizations	15,000.00		
Subscription Expenses	411,007.00		
Donations	150,100.00		
Other Maintenance and Operating Expenses	43,497,611.26	88,133,512.26	207,068,955.94
Financial Expenses			
Financial Expenses			
Bank Charges	1,116.46		1,116.46
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	75,017.79		
Depreciation - Buildings and Other Structures	20,640,597.15		
Depreciation - Machinery and Equipment	14,046,203.18		
Depreciation - Transportation Equipment	2,425,642.91		
Depreciation - Furniture, Fixtures and Books	934,096.36		
Depreciation - Other Property, Plant and Equipment	11,448.00		38,133,005.39

Page 3 of 4



For the period ending November 30, 2014

Regular Agency Fund

Total Operating Expenses 445,988,838.29

Surplus/(Deficit) from Current Operations (418,303,038.95)

Financial Assitance/Subsidy from LGUs, GOCCs

 Subsidy from National Government
 562,909,660.98

 562,909,660.98
 562,909,660.98

Gains

Other Gains 41,804,404.46

Surplus(Deficit) for the period 186,411,026.49

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## For the period ending November 30, 2014

Special Account - Foreign Assisted/Grants

Revenue Service and Business Income Business Income Interest Income 23,677.40 otal Revenue 23,677.40 Less: Current Operating Expenses Maintenance and Other Operating Expenses Traveling Expenses Traveling Expenses - Foreign 360,079.19 360.079.19 Professional Services Consultancy Services 526,666.67 526,666.67 886,745.86 Non-Cash Expenses Depreciation Depreciation - Infrastructure Assets 2,301.68 Depreciation - Machinery and Equipment 4.891,754.20 4.894.055.88 otal Operating Expenses 5,780,801,74 urplus/(Deficit) from Current Operations (5,757,124.34) Financial Assitance/Subsidy from LGUs, GOCCs Subsidy from National Government 27,047,572.68 27,047,572.68 ırplus(Deficit) for the period 21,290,448.34

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## Department of Finance

# Statement of Changes in Net Assets/Equity

As of November 30, 2014

Consolidated Regular Agency and Special Account-Foreign Funds

Balance at December 31, 2013	1,220,134,522.78
Changes in accounting policy	-
Prior Period Adjustments/Unrecorded Income and Expenses	(13,634,911.97)
Others/ and Remitted Unutilized Cash of KFW-IDF to BTR	(23,467,274.36)
Restated Balance	1,183,032,336.45
Changes in net assets/equity for 2014	-
Adjustment of net revenue recognize directly in net assets/equity	
Surplus for the period	207,701,474.83
Closing of Cash- Treasury/Agency Deposit	_
Others	-
Total recognized revenue and expense for the period	207,701,474.83
Balance at November 30, 2014	1,390,733,811.28