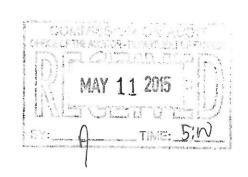


Republic of the Philippines **DEPARTMENT OF FINANCE**

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

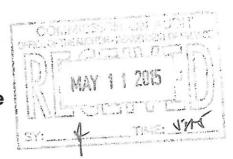
Chief Accountant

<Agency Address>

Central Office

Pre-Closing Trial Balance

As of October 31, 2014 Regular Agency Fund



Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	607.00	
Petty Cash	10101020	390,000.00	
Cash in Bank - Local Currency, Current Account	10102020	89,407,541.29	
ash - Treasury/Agency Deposit, Regular	10104010	26,416,644.29	
ash - Modified Disbursement System (MDS), Regular	10104040	22,516,854.77	
ash - Modified Disbursement System (MDS), Special Account	10104050	149,526.26	
vestments in Stocks	10203010	3,500.00	
ther Investments	10203990		
ue from National Government Agencies	10303010	279,244.40	
ue from Government-Owned and/or Controlled Corporations	10303010	23,102,485.58	
eceivables - Disallowances/Charges		4,688,550.00	
ue from Officers and Employees	10305010 10305020	2,260,349.96	
ther Receivables		20,467.69	
ffice Supplies Inventory	10305990	287,553.89	
ccountable Forms, Plates and Stickers Inventory	10404010	9,172,617.22	
edical, Dental and Laboratory Supplies Inventory	10404020	89,251.43	
uel, Oil and Lubricants Inventory	10404070	1,767.54	
ther Supplies and Materials Inventory	10404080	14,235.00	
and	10404990	1,392,860.02	
ther Land Improvements	10601010	329,268,352.72	
committed Depreciation - Other Land Improve	10602990	11,072,300.00	
ccumulated Depreciation - Other Land Improvements	10602991	***	4,922,571.27
uildings	10604010	687,488,595.82	.,022,011.21
ccumulated Depreciation - Buildings	10604011		244,112,185.83
ther Structures	10604990	12,700,149.06	244,112,100.00
ocumulated Depreciation - Other Structures	10604991	12,100,140.00	1 061 055 00
ffice Equipment	10605020	304,416.54	1,061,055.98
ccumulated Depreciation - Office Equipment	10605021	304,410.54	107.050.44
formation and Communication Technology Equipment	10605030	110 561 607 62	187,853.44
ocumulated Depreciation - Information and Communication Technology	10605030	119,561,697.63	
quipment	10000001		57,257,856.51
ommunication Equipment	10605070	2 002 004 40	
ocumulated Depreciation - Communication Equipment	10605070	2,923,384.10	12 (120)
saster Response and Rescue Equipment		F0 F1	1,317,616.36
ccumulated Depreciation - Disaster Response and Rescue Equipment	10605090	50,514.40	
litary, Police and Security Equipment	10605091	727.722	40,533.74
cumulated Depreciation - Military, Police and Security Equipment	10605100	181,428.46	
edical Equipment	10605101		163,293.38
cumulated Depreciation - Medical Equipment	10605110	541,590.00	
orts Equipment	10605111		213,501.55
cumulated Depreciation - Sports Equipment	10605130	6,950.00	
her Machinery and Equipment	10605131		5,976.57
cumulated Depreciation - Other Machinery and Equipment	10605990	3,469,843.56	5200 * (2000 - 2000 -
otor Vehicles	10605991		1,920,844.20
	10606010	23,770,996.00	1,,011.20
cumulated Depreciation - Motor Vehicles	10606011	,	15,177,155.00
	10607010	36,960,978.55	. =, . , , , , , , , , , , , , , , , , ,
cumulated Depreciation - Furniture and Fixtures	10607011	,,	12,451,047.01
oks	10607020	1,768,597.65	12,701,041.01
cumulated Depreciation - Books	10607021	., 5,001.00	773,955.51
her Property, Plant and Equipment	10699990	298,190.92	110,800.01
cumulated Depreciation - Other Property, Plant and Equipment	10699991	255,100.02	146,260.73
mputer Software	10801020	16,116,460.51	140,200.73
cumulated Amortization - Computer Software	10801021	10, 110,400.01	0.250.000.70
vances to Special Disbursing Officer	19901030	200 049 25	9,353,932.72
vances to Officers and Employees	19901040	209,048.25 3,908.228.64	
vances to Contractors	19902010		
epaid Insurance	19902050	485,934.78	
ner Prepayments	19902990	277,142.48	
ner Assets		3,633,605.41	
counts Payable	19999990	69,648,376.82	
e to Officers and Employees	20101010		857,713.28
e to BIR	20101020		26,280.83
	20201010		6,843,364.33
Date/Time Printed: May 11, 2015 01:40:57 PM			Page 1 of 3

<Agency Address>

Central Office

Pre-Closing Trial Balance

As of October 31, 2014 Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to GSIS	20201020		384,762.59
Due to Pag-IBIG	20201030	10,875.73	001,102.00
Due to PhilHealth	20201040	70,010.10	112,852.39
Due to NGAs	20201050		230,520.87
Due to GOCCs	20201060		
Trust Liabilities	20401010		1,754,633.34
Bail Bonds Payable	20401030		949,330.67
Guaranty/Security Deposits Payable	20401040		424,008.00
Other Payables			8,747,970.94
Accumulated Surplus/(Deficit)	2999990		993,825.95
Clearance and Certification Fees	30101010		976,385,646.32
Processing Fees	40201040		117,500.00
	40201130		24,755,017.73
Other Service Income	40201990		560,511.29
Rent/Lease Income	40202050		837,222.40
nterest Income	40202210		285,665.78
Subsidy from National Government	40301010		488,336,175.33
Other Gains	40501990		41,804,404.46
Salaries and Wages - Regular	50101010	126,794,078.56	, ,
alaries and Wages - Casual/Contractual	50101020	865,059.97	
Personal Economic Relief Allowance (PERA)	50102010	7,308,823.58	
Representation Allowance (RA)	50102020	6,239,500.00	
ransportation Allowance (TA)	50102030	4,572,375.00	
Clothing/Uniform Allowance			
Subsistence Allowance	50102040	2,613,545.00	
Productivity Incentive Allowance	50102050	19,934.05	
Ionoraria	50102080	576,000.00	
	50102100	108,036.74	
Hazard Pay	50102110	110,990.75	
Overtime and Night Pay	50102130	428,283.24	
ear End Bonus	50102140	4,753,350.50	
Cash Gift	50102150	712,500.00	
Retirement and Life Insurance Premiums	50103010	16,897,972.26	
ag-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	379,000.00	
raveling Expenses - Local	50201010	2,887,281.13	
raveling Expenses - Foreign	50201020	6,863,736.06	
raining Expenses	50202010	2,394,374.98	
Office Supplies Expenses	50203010		
Accountable Forms Expenses		6,128,998.08	
Orugs and Medicines Expenses	50203020	129,443.30	
ledical, Dental and Laboratory Supplies Expenses	50203070	359,995.75	
	50203080	19,135.00	
uel, Oil and Lubricants Expenses	50203090	1,063,538.69	
Other Supplies and Materials Expenses	50203990	5,597,497.65	
Vater Expenses	50204010	2,878,775.85	
Electricity Expenses	50204020	20,424,719.61	
Postage and Courier Services	50205010	258,456.00	
elephone Expenses	50205020	2,823,045.28	
nternet Subscription Expenses	50205030	2,526,431.04	
xtraordinary and Miscellaneous Expenses	50210030	2,036,883.70	
egal Services	50211010	13,700.00	
Consultancy Services	50211030	6,553,675.05	
Other Professional Services	50211990	18,353,985.41	
anitorial Services	50212020	4,522,267.31	
Security Services	50212020		
Repairs and Maintenance - Buildings and Other Structures		7,242,561.00	
	50213040	5,440,518.26	
Repairs and Maintenance - Machinery and Equipment	50213050	483,393.00	
Repairs and Maintenance - Transportation Equipment	50213060	671,777.17	
Taxes, Duties and Licenses	50215010	1,027,057.10	
idelity Bond Premiums	50215020	133,587.75	

<Agency Address>

Central Office

Pre-Closing Trial Balance

As of October 31, 2014 Regular Agency Fund

Account Title	Account Code	Debit	Credit
nsurance Expenses	50215030	3,383,207.84	
Advertising Expenses	50299010	3,731,544.58	
Printing and Publication Expenses	50299020	56,744.00	
Representation Expenses	50299030	1,679,036.93	
Rent/Lease Expenses	50299050	35,786,895,71	
Membership Dues and Contributions to Organizations	50299060		
Subscription Expenses	50299070	15,000.00	
Donations	50299080	400,607.00	
Other Maintenance and Operating Expenses	50299990	150,100.00	
Sank Charges		41,682,838.87	
Depreciation - Land Improvements	50301040	1,116.46	
epreciation - Buildings and Other Structures	50501020	67,759.02	
epreciation - Machinery and Equipment	50501040	18,264,607.64	
epreciation - Transportation Equipment	50501050	13,226,963.28	
epreciation - Transportation Equipment epreciation - Furniture, Fixtures and Books	50501060	2,200,253.35	
Personation - Purillule, Fixtures and Books	50501070	771,283.23	
epreciation - Other Property, Plant and Equipment	50501990	11,448.00	
TOTAL		1,903,513,046.30	1,903,513,046.30

Certified Correct:

dulita R. Smales Chief accountant's NAME>

Chief Accountant
Accounting Division - FSD

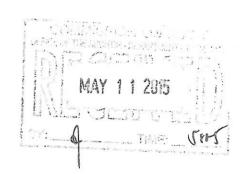
<Agency Address>

Central Office

Pre-Closing Trial Balance

As of October 31, 2014

Special Account - Foreign Assisted/Grants



Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency, Current Account	10102020	14,381,913.94	
Power Supply Systems	10603050	98,490.84	
accumulated Depreciation - Power Supply Systems	10603051	00,400.04	41,778.33
nformation and Communication Technology Equipment	10605030	54,254,261,21	41,770.33
Accumulated Depreciation - Information and Communication Technology Equipment	10605031	0 1,20 1,20 1.21	32,630,542.22
Communication Equipment	10605070	312,652.12	
ccumulated Depreciation - Communication Equipment	10605071	312,032.12	150,302.08
Other Machinery and Equipment	10605990	3,116,464.54	150,502.06
ccumulated Depreciation - Other Machinery and Equipment	10605991	0,110,404.54	298,519,90
Computer Software	10801020	6,518,797.12	290,519.90
ccumulated Amortization - Computer Software	10801021	0,010,707.12	5,780,806.01
dvances to Contractors	19902010	7,068,940.72	3,700,000.01
Other Assets	19999990	159,632,702.72	
ue to BIR	20201010	100,002,702.72	23,571.43
ccumulated Surplus/(Deficit)	30101010		206,688,523.56
nterest Income	40202210		23,677.40
ubsidy from National Government	40301010		5,024,001.25
onsultancy Services	50211030	526,666.67	0,021,001.20
epreciation - Infrastructure Assets	50501030	1,150.84	
epreciation - Machinery and Equipment	50501050	4,749,681.46	
TOTAL		250,661,722.18	250,661,722,1

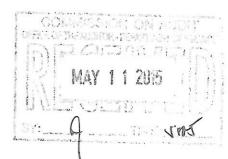
Certified Correct: Lature A Chronic LOLITA R. VERDADERO CHIENACAUUTANTES NAME>

Chief Accountant
Accounting Division - FSD

Central Office

Detailed Statement of Financial Position

As of October 31, 2014



Consolidated Regular Agency as	nd Special Accou	nt Funds	Nigoza	
		S	: 0	TM3
ASSETS Current Assets		fam	-79-1004-101-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	
Cash and Cash Equivalent			1	
Cash on Hand				
Cash - Collecting Officer		607.00)	
Petty Cash		390,000.00		
Cash in Bank - Local Currency				
Cash in Bank - Local Currency, Current Account			103,789,455.23	
Treasury/Agency Cash Accounts				
Cash-Treasury/Agency Deposits, Regular		26,416,644.29)	
Cash-Modified Disbursment System (MDS) , Regular		22,516,854.77		
Cash-Modified Disbursment System (MDS), Special		149,526.26	49,083,025.32	153,263,087.55
Receivables				
Inter-Agency Receivables				
Due from National Government Agencies		23,102,485.58	1	
Due from Government-Owned and/or Controlled Corporations		4,688,550.00		
Other Receivables			27,707,000.00	
Receivables - Disallowances/Charges		2,260,349.96	5	
Due from Officers and Employees		20,467.69		
Other Receivables		287,553.89	2,568,371.54	30,359,407.12
Inventories				
Inventory held for Consumptions Office Supplies Inventory				
Accountable Forms, Plates and Stickers Inventory		9,172,617.22		
Drugs and Medicines Inventory		89,251.43 0.00		
Medical, Dental and Laboratory Supplies Inventory		1,767.54		
Fuel, Oil and Lubricants Inventory		14,235.00		
Other Supplies and Materials Inventory		1,392,860.02		10,670,731.21
Other Assets Advances				
Advances to Special Disbursing Officer Advances to Officers and Employees		209,048.25		
Advances to Officers and Employees)	3,908,228.64	4,117,276.89	
Prepayments				
Advances to Contractors		7,554,875.50	ì	
Prepaid Insurance		277,142.48		
Other Prepayments		3,633,605.41		15,582,900.28
Total Current Assets				209,876,126.16
Non-Current Assets				
Investments				
Financial Assets - Others				
Investments in Stocks Other Investments		3,500.00		
Property Plant and Equipment	į	279,244.40	<u>-</u>	282,744.40
Land			329,268,352.72	
Land				
Land Improvements				
Other Land Improvements	11,072,300.00			
Less: Accumulated Depreciation - Other Land Improvements	4,922,571.27	S	6,149,728.73	
Infrastructure Assets				
Power Supply		98,490.84		
Less: Accumulated Depreciation - Power Supply		41,778.33		
**************************************	,	41,170.00		
Buildings and Other Structures				
Buildings	687,488,595.82			
Less: Accumulated Depreciation - Buildings	244,112,185.83	443,376,409.99		

12,700,149.06

1,061,055.98

304,416.54

187,853.44

11,639,093.08

116,563.10

455,015,503.07

Other Structures

Machinery and Equipment Office Equipment

Less: Accumulated Depreciation - Other Structures

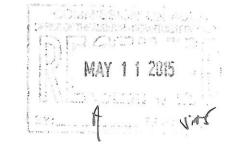
Less: Accumulated Depreciation - Office Equipment

	Information and Communication Technology Equipment Less: Accumulated Depreciation - Information and Communication Tech	173,815,958.84 89,888,398.73	83,927,560.11		
			00,027,000.11		
	Communication Equipment Less: Accumulated Depreciation - Communication Equipment	3,236,036.22 1,467,918.44	1,768,117.78		
	Disease Barrers and B				
	Disaster Response and Rescue Equipment Less: Accumulated Depreciation - Disaster Response and Rescue Equip_	50,514.40 40,533.74	9,980.66		
	Military, Police and Security Equipment	404 400 40			
	Accumulated Depreciation - Military, Police and Security Equipment	181,428.46 163,293.38	18,135.08		
	Medical Equipment	541,590.00			
	Less: Accumulated Depreciation - Medical Equipment	213,501.55	328,088.45		
	Sports Equipment	6,950.00			
	Less: Accumulated Depreciation - Sports Equipment	5,976.57	973.43		
	Other Machinery and Equipment	6,586,308.10			
	Less: Accumulated Depreciation - Other Machinery and Equipment	2,219,364.10	4,366,944.00	90,536,362.61	
Transpo	ortation Equipment				
ranopo	Motor Vehicles	23,770,996.00			
	Less: Accumulated Depreciation - Motor Vehicles	15,177,155.00		8,593,841.00	
E	-			0,333,641.00	
Furnitur	e and Fixtures and Books Furniture and Fixtures				
	Less: Accumulated Depreciation - Furniture and Fixtures	36,960,978.55	0.4.500.004.54		
	- Transmitted Depresentation - Furthful Band Fixtures	12,451,047.01	24,509,931.54		
	Books	1,768,597.65			
	Less: Accumulated Depreciation - Books	773,955.51	994,642.14	25,504,573.68	
Constru	ction in Progress Construction in Progress - Buildings and Other Structures			0.00	
Other D	Planta de la constanta de la c				
Other Pr	Other Property, Plant and Equipment	80 MAR 2011 - 1100 MAR			
	Other Property, Plant and Equipment Less: Accumulated Depreciation - Other Property, Plant and Equipment	298,190.92			
Intangible assets		146,260.73	-	151,930.19	915,277,004.51
	le Assets				
	Computer Software Less: Accumulated Amortization - Computer Software	22,635,257.63 15,134,738.73			7,500,518.90
Other Assets					
Total Non-Current	Assets				229,281,079.54
TOTAL ASSETS					1,152,341,347.35 1,362,217,473.51
					1,002,217,470.01
TOTAL LIABILITIES					
Current Liabilities					
Payable	Accounts				
	Accounts Payable		857,713.28		
Inter-Age	Due to Officers and Employees ency Payables		26,280.83	883,994.11	
	Due to BIR		6,866,935.76		
	Due to GSIS		384,762.59		
	Due to Pag-IBIG		(10,875.73)		
	Due to PhilHealth		112,852.39		
	Due to NGAs Due to GOCCs		230,520.87		
Trust Lia		79-	1,754,633.34	9,338,829.22	
	Trust Liabilities			949,330.67	
Other Lia	ability Accounts			0 (0,000.0)	
	Bail Bonds Payable		424,008.00		
	Guaranty/Security Deposits Payable Other Payables		8,747,970.94		
TOTAL LIABILITIES	Other Payables	97.	993,825.95	10,165,804.89	21,337,958.89
EQUITY					
Government Equity	V				
	ated Surplus/(Deficit)			1,183,074,169.88	
	rent Operations		157,805,344.74	1,100,017,100.00	
Les	ss: Cash- Treasury/Agency Deposit, Regular	-		157,805,344.74	1,340,879,514.62
TOTAL LIABILITIES AN	D EQUITY			=	1,362,217,473.51

Central Office

Detailed Statement of Financial Position

As of October 31, 2014 Regular Agency Fund



ASS	ETS	
_		

Current	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

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

Inventories

Advances

Advances to Special Disbursing Officer

Advances to Officers and Employees

Prepayments

Advances to Contractors

Prepaid Insurance

Other Prepayments

Total Current Assets

Non-Current Assets

Investments

Financial Assets - Others

Investments in Stocks

Other Investments

Property Plant and Equipment

Land

Land

Land Improvements

Other Land Improvements

Less: Accumulated Depreciation - Other Land Improvements

Buildings and Other Structures Buildings

Less: Accumulated Depreciation - Buildings

Other Structures

Less: Accumulated Depreciation - Other Structures

Machinery and Equipment

Office Equipment Less: Accumulated Depreciation - Office Equipment

Information and Communication Technology Equipment

Less: Accumulated Depreciation - Information and Communication Tech

Communication Equipment

Less: Accumulated Depreciation - Communication Equipment

607 00 390,000.00

390,607.00

89,407,541.29

26,416,644.29

22.516.854.77

149,526.26

49,083,025.32

138.881 173 61

23,102,485.58 4,688,550.00 27,791,035.58

2.260 349 96

20,467,69 287,553.89

2,568,371.54

30,359,407.12

9,172,617.22

89.251.43 0.00

1,767.54

14.235.00 1,392,860.02

10.670.731.21

4,117,276.89

485,934.78 277,142.48

3 500 00

279,244.40

11,072,300.00

4,922,571.27

687,488,595.82

244,112,185.83

12,700,149.06

1.061.055.98

304,416,54

187,853.44

119,561,697.63

57,257,856.51

2,923,384.10

1,317,616.36

209 048 25

3,908,228.64

3,633,605.41

4,396,682.67

188.425.271.50

8,513,959.56

282,744.40

329,268,352.72

6,149,728.73

443,376,409.99

11,639,093.08 455,015,503.07

116,563.10

62,303,841.12

1,605,767.74

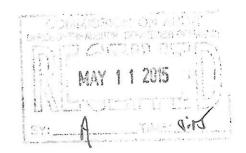
Page 1 of 7

Disaster Response and Rescue Equipment Less: Accumulated Depreciation - Disaster Response and Rescue Equipment	50,514.40 40,533.74			
Military, Police and Security Equipment Accumulated Depreciation - Military, Police and Security Equipment	181,428,46 163,293.38			
Medical Equipment				
Less: Accumulated Depreciation - Medical Equipment	541,590.00 213,501.55			
Sports Equipment	6,950.00	î se		
Less: Accumulated Depreciation - Sports Equipment	5,976.57			
Other Machinery and Equipment	3,469,843.56			
Less: Accumulated Depreciation - Other Machinery and Equipment	1,920,844.20	1,548,999.36	65,932,348.94	
Transportation Equipment				*
Motor Vehicles	23,770,996.00			
Less: Accumulated Depreciation - Motor Vehicles	15,177,155.00		8,593,841.00	
Furniture and Fixtures and Books		-	-1111	
Furniture and Fixtures				
Less: Accumulated Depreciation - Furniture and Fixtures	36,960,978,55			
	12,451,047.01	_ 24,509,931.54		
Books	1,768,597.65			
Less: Accumulated Depreciation - Books	773,955.51	994,642.14	25,504,573.68	
Construction in December			20,004,013.00	
Construction in Progress Construction in Progress - Buildings and Other Structures	40		0.00	
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	298,190.92			
Less: Accumulated Depreciation - Other Property, Plant and Equipment Intangible assets	146,260.73	-	151,930.19	890,616,278.33
Intangible Assets	*			N 6 70228
Computer Software	16 116 100 51			
Less: Accumulated Amortization - Computer Software	16,116,460.51 9,353,932.72			
Other Assets	-11	•		6,762,527.79
Total Non-Current Assets				69,648,376.82
Total Holl Gullett Moods				967,309,927.34
TOTAL ASSETS				1,155,735,198.84
			:	1,100,100,100.04
TOTAL LIABILITIES				
Current Liabilities				
Payable Accounts				
Accounts Payable		957 742 00		
Due to Officers and Employees		857,713.28 26,280.83	992 004 44	
Inter-Agency Payables	•	20,200.03	883,994.11	
Due to BIR		6,843,364.33		
Due to GSIS Due to Pag-IBIG		384,762.59		
Due to PhilHealth		(10,875.73)		
Due to NGAs		112,852.39		
Due to GOCCs		230,520.87 1,754,633.34	0.245.057.70	
Trust Liabilities	1	1,704,000.04	9,315,257.79	
Trust Liabilities			949,330.67	
Other Liability Accounts			,	
Bail Bonds Payable		424,008.00		
Guaranty/Security Deposits Payable Other Payables		8,747,970.94		
TOTAL LIABILITIES	2 -	993,825.95	10,165,804.89	
				21,314,387.46
EQUITY				
Government Equity				
Accumulated Surplus/(Deficit) Add: Current Operations			976,385,646.32	
Less: Cash- Treasury/Agency Deposit, Regular	_	158,035,165.06	158,035,165.06	1,134,420,811.38
TOTAL LIABILITIES AND EQUITY				
			Vivedo	1,155,735,198.84

Central Office **Detailed Statement of Financial Position**

As of September 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

14,381,913.94

Other Assets

Advances

Advances to Officers and Employees

Prepayments

Advances to Contractors

7,068,940.72

21,450,854.66

Total Current Assets

21,450,854.66

Non-Current Assets

Property Plant and Equipment

Infrastructure Assets

Power Supply Less: Accumulated Depreciation - Power Supply

98,490.84 41,778.33

56,712.51

Machinery and Equipment

Information and Communication Technology Equipment

Less: Accumulated Depreciation - Communication Equipment

54,254,261.21

32,630,542.22 21,623,718.99

312,652.12 150,302.08

162,350.04

Other Machinery and Equipment

Communication Equipment

Less: Accumulated Depreciation - Other Machinery and Equipment

Less: Accumulated Depreciation - Information and Communication Technology Equipm

3,116,464.54 298,519.90

2,817,944.64

24,604,013.67

Intangible assets

Intangible Assets

Computer Software

Less: Accumulated Amortization - Computer Software

6,518,797.12

5,780,806.01

737,991.11 25,398,717.29

Other Assets

Total Non-Current Assets

159,632,702.72

185,031,420.01

TOTAL ASSETS

206,482,274.67

TOTAL LIABILITIES

Current Liabilities - Due to BIR

TOTAL LIABILITIES

23,571.43

23,571.43

EQUITY

Government Equity

Accumulated Surplus/(Deficit)

Add: Current Operations

Less: Cash- Treasury/Agency Deposit, Regular

206,688,523.56

(229,820.32)

(229,820.32)

206,458,703.24

TOTAL LIABILITIES AND EQUITY

206,482,274.67

Central Office

Detailed Statement of Financial Performance

	For the period endi	ng October 31, 2014		
	Consolidated Regular Agend		t Funds	
Revenue				AY 1 1 2015
Service	and Business Income			casuru calif
S	Clearance and Certification Fees Processing Fees Other Service Income	117,500.00 24,755,017.73 560,511.29	25,433,029.02	Und
Total Revenue	usiness Income Rent/Lease Income Interest Income	837,222.40 309,343.18	1,146,565.58	26,579,594.60 26,579,594.60
Less: Current Op	perating Expenses			25,010,001.00
Personn	el Services			
S	alaries and Wages Salaries and Wages - Regular Salaries and Wages - Casual/Contractual	126,794,078.56 865,059.97	127,659,138.53	
0	ther Compensation		20 SCC2010 - 100 Houses - 100 House 100 House	
	Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA)	7,308,823.58 6,239,500.00 4,572,375.00		
	Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance	2,613,545.00 19,934.05 0.00		
	Productivity Incentive Allowance Honoraria Hazard Pay	576,000.00 108,036.74 110,990.75		
	Overtime and Night Pay Year End Bonus Cash Gift	428,283.24 4,753,350.50 712,500.00		
_	Other Bonuses and Allowances	0.00	27,443,338.86	
ν ε	Retirement and Life Insurance Premiums Pag-IBIG Contributions PhilHealth Contributions	16,897,972.26 409,150.00 1,119,287.50		
o Ot	Employees Compensation Insurance Premiums her Personnel Benefits	410,818.00	18,837,227.76	
	Terminal Leave Benefits Other Personnel Benefits	2,078,386.70 379,000.00	2,457,386.70	176,397,091.85
Maintena	nce and Other Operating Expenses			
Tra	eveling Expenses			
	Traveling Expenses - Local Traveling Expenses - Foreign	2,887,281.13 6,863,736.06	9,751,017.19	
Tra	ining and Scholarship Expenses Training Expenses	2,394,374.98	2,394,374.98	

Su	applies and Materials Expenses			
	Office Supplies Expenses	6,128,998.08		
	Accountable Forms Expenses	129,443.30		
	Drugs and Medicines Expenses	359,995.75		
	Medical, Dental and Laboratory Supplies Expenses	19,135.00		
	Fuel, Oil and Lubricants Expenses	1,063,538.69		
	Other Supplies and Materials Expenses	5,597,497.65	13,298,608.47	
Uti	lity Expenses		10,200,000.47	
	Water Expenses			
	Electricity Expenses	2,878,775.85		
	Elocatory Expenses	20,424,719.61	23,303,495.46	
Co	mmunication Expenses			
	Postage and Courier Services	258,456.00		
	Telephone Expenses	2,823,045.28		
	Internet Subscription Expenses	2,526,431.04	5,607,932.32	
Co	nfidential, Intelligence and Extraordinary Expenses		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
D	Extraordinary and Miscellaneous Expenses	2,036,883.70	2,036,883.70	
Pro	fessional Services			
	Legal Services	13,700.00		
	Consultancy Services	7,080,341.72		
	Other Professional Services	18,353,985.41	25,448,027.13	
Ger	neral Services			
	Janitorial Services	- No. 1 - African discounts		
	Security Services	4,522,267.31		
Des		7,242,561.00	11,764,828.31	
Ket	pairs and Maintenance			
	Repairs and Maintenance - Buildings and Other Structures	5,440,518.26		
	Repairs and Maintenance - Machinery and Equipment	483,393.00		
	Repairs and Maintenance - Transportation Equipment	671,777.17	6,595,688.43	
Tax	es, Insurance Premiums and Other Fees			
	Taxes, Duties and Licenses	1,027,057.10		
	Fidelity Bond Premiums	133,587.75		
	Insurance Expenses	3,383,207.84	4,543,852.69	
Oth	er Maintenance and Operating Expenses		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
	Advertising Expenses			
	Printing and Publication Expenses	3,731,544.58		
	Representation Expenses	56,744.00		
	Rent/Lease Expenses	1,679,036.93		
	Membership Dues and Contributions to Organizations	35,786,895.71		
	Subscription Expenses	15,000.00		
	Donations	400,607.00		
	Other Maintenance and Operating Expenses	150,100.00 41,682,838.87	83,502,767.09	188,247,475.77
Financial E	xpenses			100,247,470.77
rina	ncial Expenses			
	Bank Charges	1,116.46		1,116.46
Non-Cash E	expenses			
Depr	eciation			
	Depreciation - Land Improvements	67,759.02		
	Depreciation - Infrastructure Assets	1,150.84		
	Depreciation - Buildings and Other Structures	18,264,607.64		
	Depreciation - Machinery and Equipment	17,976,644.74		
	Depreciation - Transportation Equipment	2,200,253.35		

Depreciation - Furniture,ures and Books Depreciation - Other Property, Plant and Equipment	771,283.2 . 11,448.00	39,293,146.82
Total Operating Expenses		403,938,830.90
Surplus/(Deficit) from Current Operations		(377,359,236.30)
Financial Assitance/Subsidy from LGUs, GOCCs		(817,000,200.00)
Subsidy from National Government		493,360,176.58
Gains		333,533, 11 3.33
Other Gains		41,804,404.46
Surplus(Deficit) for the period		
		157,805,344.74

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For the period ending October 31, 2014

Regular Agency Fund

Revenue Service and Business Income		MA	Y 1 1 2015
Service Income		W.	THE US
Clearance and Certification Fees	117,500.00		
Processing Fees	24,755,017.73		
Other Service Income	560,511.29	25,433,029.02	
Business Income			
Rent/Lease Income	837,222.40		
Interest Income	285.665.78	1,122,888.18	26,555,917.20
Total Revenue			26.555,917.20
Less: Current Operating Expenses			
Personnel Services	E .		
Salaries and Wages			
Salaries and Wages - Regular	126,794,078.56		
Salaries and Wages - Casual/Contractual	865,059.97	127,659,138.53	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,308,823.58		
Representation Allowance (RA)	6,239,500.00		
Transportation Allowance (TA)	4,572,375.00		
Clothing/Uniform Allowance	2,613,545.00		
Subsistence Allowance	19,934.05		
Productivity Incentive Allowance	576,000.00		
Honoraria	108,036.74		
Hazard Pay	110,990.75		
Overtime and Night Pay	428,283.24		
Year End Bonus	4,753,350.50		
Cash Gift	712,500.00	27,443,338.86	
Personnel Benefit Contributions			

For the period ending October 31, 2014

Regular Agency Fund

P. C.			
Retirement and Life Insurance Premiums	16,897,972.26		
Pag-IBIG Contributions	409,150.00		
PhillHealth 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	379,000.00	2,457,386.70	176,397,091.85
Maintenance and Other Operating Expenses		21.107,000,70	170,397,091.83
Traveling Expenses			
Traveling Expenses - Local	2,887,281.13		
Traveling Expenses - Foreign	6.863,736.06	9,751,017.19	
Training and Scholarship Expenses		3,731,017.19	
Training Expenses	2,394,374,98	2 204 274 00	
Supplies and Materials Expenses	<u> </u>	2,394,374.98	
Office Supplies Expenses	6,128,998.08		
Accountable Forms Expenses	129,443.30		
Drugs and Medicines Expenses	359,995.75		
Medical, Dental and Laboratory Supplies Expenses	19,135.00		
Fuel, Oil and Lubricants Expenses	1,063,538.69		
Other Supplies and Materials Expenses	5,597,497,65	13,298,608.47	
Utility Expenses		.0,200,000.17	
Water Expenses	2,878,775.85		
Electricity Expenses	20,424,719.61	23,303,495.46	
Communication Expenses		20,000,430.40	
Postage and Courier Services	258,456.00		
Telephone Expenses	2,823,045.28		
Internet Subscription Expenses	2,526,431.04	E 007 000 00	
Confidential, Intelligence and Extraordinary Expenses	<u> </u>	5,607,932.32	

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For the period ending October 31, 2014

Regular Agency Fund

Extraordinary and Miscellaneous Expenses	2.036,883.70	2,036,883.70	
Professional Services	2,999,000.70	2,030,003.70	
Legal Services	13,700.00		
Consultancy Services	6,553,675.05		
Other Professional Services	18.353,985.41	24,921,360.46	
General Services		- 1,02 1,000.10	
Janitorial Services	4,522,267.31		
Security Services	7.242,561.00	11,764,828.31	
Repairs and Maintenance		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Repairs and Maintenance - Buildings and Other Structures	5,440,518.26		
Repairs and Maintenance - Machinery and Equipment	483,393.00		
Repairs and Maintenance - Transportation Equipment	671,777.17	6,595,688.43	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	1,027,057.10		
Fidelity Bond Premiums	133,587.75		
Insurance Expenses	3.383,207.84	4,543,852.69	
Other Maintenance and Operating Expenses			
Advertising Expenses	3,731,544.58		
Printing and Publication Expenses	56,744.00		
Representation Expenses	1,679,036.93		
Rent/Lease Expenses	35,786,895.71		
Membership Dues and Contributions to Organizations	15,000.00		
Subscription Expenses	400,607.00		
Donations	150,100.00		
Other Maintenance and Operating Expenses	41,682,838.87	83,502,767.09	187,720,809.10
Financial Expenses			
Financial Expenses		<u>)</u>	
Bank Charges	1,116.46		1,116.46

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For the period ending October 31, 2014

Regular Agency Fund

Non-Cash Expenses		
Depreciation		
Depreciation - Land Improvements	67,759.02	
Depreciation - Buildings and Other Structures	18,264,607.64	
Depreciation - Machinery and Equipment	13,226,963.28	
Depreciation - Transportation Equipment	2,200,253.35	
Depreciation - Furniture, Fixtures and Books	771,283.23	
Depreciation - Other Property, Plant and Equipment	11,448.00	<u>34.542.314.52</u>
Total Operating Expenses		Santa (1911)
Surplus/(Deficit) from Current Operations		398.661.331.93
Financial Assitance/Subsidy from LGUs, GOCCs		(372,105,414,73)
Subsidy from National Government	488,336,175.33	
Gains	.50,550,175.55	488,336,175.33
Other Gains		

Surplus(Deficit) for the period

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158,035,165.06

41,804,404.46

For the period ending October 31, 2014

Special Account - Foreign Assisted/Grants

Revenue Service and Business Income Business Income Interest Income 23,677.40 **Total Revenue** 23,677.40 Less: Current Operating Expenses Maintenance and Other Operating Expenses Professional Services Consultancy Services 526,666.67 526,666,67 Non-Cash Expenses Depreciation Depreciation - Infrastructure Assets 1,150.84 Depreciation - Machinery and Equipment 4,749,681.46 4.750,832.30 **Total Operating Expenses** 5,277,498.97 Surplus/(Deficit) from Current Operations (5.253,821.57) Financial Assitance/Subsidy from LGUs, GOCCs Subsidy from National Government 5,024,001.25 5,024,001.25 Surplus(Deficit) for the period

(229,820.32)

Statement of Changes in Net Assets/Equity

As of October 31, 2014

Consolidated Regular Agency and Special Account-Foreign Funds

Balance at December 31, 2013	1 000 404 500
Changes in accounting policy	1,220,134,522.78
Prior Period Adjustments/Unrecorded Income and Expenses Others/ and Remitted Unutilized Cash of KFW-IDF to BTR Restated Balance	(13,593,078.54) (23,467,274.36) 1,183,074,169.88
Changes in net assets/equity for 2014	
Adjustment of net revenue recognize directly in net assets/equity	_
Surplus for the period	157 005 244 74
Closing of Cash- Treasury/Agency Deposit	157,805,344.74
Others	-
Total recognized revenue and expense for the period	-
	157,805,344.74
Balance at October 31, 2014	1,340,879,514.62