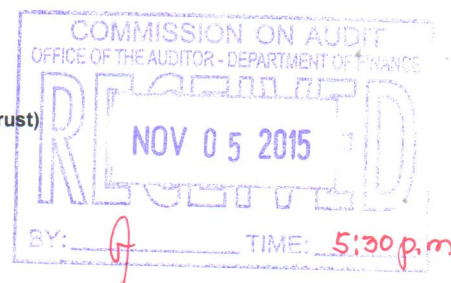


Department of Finance (OSEC)

Detailed Statement of Financial Position

As of June 30, 2015

All Funds
(Consolidated Regular Agency and Special Account Funds and Trust)

ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer

32,405.48

Petty Cash

419,908.00

452,313.48

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

79,003,216.87

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

31,093,844.34

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Regular

8,750,437.30

Cash-Modified Disbursements System (MDS), Regular

223,147.00

Cash-Modified Disbursements System (MDS), Trust

322,868.36

9,296,452.66

119,845,827.35

Receivables

Inter-Agency Receivables

Due from National Government Agencies

21,005,306.61

Due from Government-Owned and/or Controlled Corporations

24,006,106.83

45,011,413.44

Other Receivables

Receivables - Disallowances/Charges

2,253,509.24

Due from Officers and Employees

57,943.15

Other Receivables

287,553.89

2,599,006.28

47,610,419.72

Inventories

Inventory held for Consumptions

Office Supplies Inventory

11,006,091.59

Accountable Forms, Plates and Stickers Inventory

70,920.78

Medical, Dental and Laboratory Supplies Inventory

1,767.54

Fuel, Oil and Lubricants Inventory

14,235.00

Other Supplies and Materials Inventory

1,655,789.74

12,748,804.65

Other Current Assets

Advances

Advances to Special Disbursing Officer

1,556,812.50

Advances to Officers and Employees

4,007,363.79

5,564,176.29

Prepayments

Advances to Contractors

9,264,629.71

Prepaid Insurance

2,623,165.91

Other Prepayments

5,075,777.43

16,963,573.05

22,527,749.34

Total Current Assets

202,732,801.06

Non-Current Assets

Investments

Financial Assets - Others

Investments in Stocks

3,500.00

Other Investments

279,244.40

282,744.40

Property Plant and Equipment

Land

Land

329,268,352.72

Land Improvements

Other Land Improvements

11,072,300.00

Less: Accumulated Depreciation - Other Land Improvements

4,980,641.43

6,091,658.57

Infrastructure Assets

Power Supply

98,490.84

Less: Accumulated Depreciation - Power Supply

64,639.95

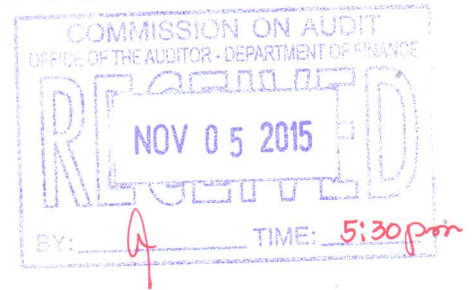
33,850.89

Buildings and Other Structures			
Buildings	691,869,865.83		
Less: Accumulated Depreciation - Buildings	<u>263,115,818.87</u>	428,754,046.96	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	440,393,140.04
Machinery and Equipment			
Office Equipment	385,396.54		
Less: Accumulated Depreciation - Office Equipment	<u>221,243.97</u>	164,152.57	
Information and Communication Technology Equipment	222,013,789.21		
Less: Accumulated Depreciation - Information and Communication Tec	<u>126,639,997.43</u>	95,373,791.78	
Communication Equipment	3,407,006.94		
Less: Accumulated Depreciation - Communication Equipment	<u>1,670,256.58</u>	1,736,750.36	
Disaster Response and Rescue Equipment	52,014.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>41,384.14</u>	10,630.26	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,355.54</u>	18,072.92	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>236,585.93</u>	305,004.07	
Sports Equipment	6,950.00		
Less: Accumulated Depreciation - Sports Equipment	<u>5,976.57</u>	973.43	
Other Machinery and Equipment	6,823,308.10		
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,698,467.76</u>	4,124,840.34	101,734,215.73
Transportation Equipment			
Motor Vehicles	31,400,400.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>17,312,931.33</u>		14,087,468.67
Furniture and Fixtures and Books			
Furniture and Fixtures	37,583,488.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>13,253,383.25</u>	24,330,105.30	
Books	1,905,464.65		
Less: Accumulated Depreciation - Books	<u>1,104,432.49</u>	801,032.16	25,131,137.46
Construction in Progress			
Construction in Progress - Buildings and Other Structures			128,993,755.74
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	298,190.92		
Less: Accumulated Depreciation - Other Property, Plant and Equipmer	<u>146,260.73</u>	151,930.19	1,045,885,510.01
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>18,804,166.44</u>		3,831,091.19
Other Non-Cuurent Assets			
Other Assets			<u>27,876,551.11</u>
Total Non-Current Assets			<u>1,077,875,896.71</u>
TOTAL ASSETS			<u>1,280,608,697.77</u>
TOTAL LIABILITIES			
Current Liabilities			
Payable Accounts			
Due to Officers and Employees		<u>19,775.47</u>	19,775.47
Inter-Agency Payables			
Due to BIR		6,465,865.44	
Due to GSIS		485,703.30	
Due to Pag-IBIG		2,372.19	
Due to PhilHealth		119,289.89	
Due to NGAs		5,204,783.07	

Due to GOCCs	1,754,633.33	14,032,647.22	
Trust Liabilities			
Trust Liabilities	922,352.83		
Bail Bonds Payable	9,000.00		
Guaranty/Security Deposits Payable	7,769,728.98	8,701,081.81	
Other Payables			
Other Payables	1,166,524.85	1,166,524.85	
TOTAL LIABILITIES			23,920,029.35
EQUITY			
Government Equity			
Accumulated Surplus/(Deficit)		1,197,620,838.88	
Add: Current Operations		59,067,829.54	1,256,688,668.42
TOTAL LIABILITIES AND EQUITY			1,280,608,697.77

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Department of Finance
Central Office
Detailed Statement of Financial Performance
 As of June 30, 2015



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	62,950.00	
Processing Fees	6,505,456.90	
Other Service Income	<u>270,000.00</u>	6,838,406.90

Business Income

Rent/Lease Income	502,333.44	
Interest Income	<u>109,146.87</u>	<u>611,480.31</u>
		<u>7,449,887.21</u>

Total Revenue7,449,887.21

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	76,349,582.72	
Salaries and Wages - Casual/Contractual	<u>2,348,835.33</u>	78,698,418.05

Other Compensation

Personal Economic Relief Allowance (PERA)	4,363,164.84	
Representation Allowance (RA)	3,367,000.00	
Transportation Allowance (TA)	2,334,250.00	
Clothing/Uniform Allowance	1,383,456.40	
Year End Bonus	5,432,797.75	
Cash Gift	776,875.00	
Other Bonuses and Allowances	<u>10,324,979.00</u>	27,982,522.99

Personnel Benefit Contributions

Retirement and Life Insurance Premiums	9,225,839.94	
Pag-IBIG Contributions	220,400.00	
PhilHealth Contributions	602,350.00	
Employees Compensation Insurance Premiums	<u>220,825.00</u>	10,269,414.94

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of June 30, 2015

Other Personnel Benefits			
Terminal Leave Benefits	653,480.59		
Other Personnel Benefits	<u>60,308.30</u>	<u>713,788.89</u>	117,664,144.87
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	1,863,607.60		
Traveling Expenses - Foreign	<u>4,512,277.83</u>	6,375,885.43	
Training and Scholarship Expenses			
Training Expenses	<u>1,191,916.03</u>	1,191,916.03	
Supplies and Materials Expenses			
Office Supplies Expenses	1,992,897.06		
Accountable Forms Expenses	69,844.80		
Drugs and Medicines Expenses	102,935.00		
Fuel, Oil and Lubricants Expenses	218,410.39		
Other Supplies and Materials Expenses	<u>611,510.88</u>	2,995,598.13	
Utility Expenses			
Water Expenses	1,597,947.81		
Electricity Expenses	<u>10,053,916.01</u>	11,651,863.82	
Communication Expenses			
Postage and Courier Services	99,164.85		
Telephone Expenses	2,002,211.94		
Internet Subscription Expenses	<u>137,500.01</u>	2,238,876.80	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,141,783.11</u>	1,141,783.11	
Professional Services			
Legal Services	2,300.00		
Consultancy Services	10,206,086.12		
Other Professional Services	<u>11,657,981.64</u>	21,866,367.76	

Department of Finance
Central Office
Detailed Statement of Financial Performance
As of June 30, 2015

General Services			
Janitorial Services	2,707,212.66		
Security Services	<u>3,907,107.00</u>	6,614,319.66	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	3,625,078.73		
Repairs and Maintenance - Machinery and Equipment	835,980.00		
Repairs and Maintenance - Transportation Equipment	<u>372,323.28</u>	4,833,382.01	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	178,137.89		
Fidelity Bond Premiums	2,533.50		
Insurance Expenses	<u>87,514.46</u>	268,185.85	
Other Maintenance and Operating Expenses			
Advertising Expenses	1,891,361.80		
Printing and Publication Expenses	1,120,000.00		
Representation Expenses	360,954.12		
Rent/Lease Expenses	5,261,425.64		
Subscription Expenses	62,636.00		
Donations	133,029.40		
Other Maintenance and Operating Expenses	<u>8,692,587.75</u>	<u>17,521,994.71</u>	76,700,173.31
Financial Expenses			
Financial Expenses			
Bank Charges	<u>462.30</u>		462.30
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	43,552.62		
Depreciation - Infrastructure Assets	6,905.04		
Depreciation - Buildings and Other Structures	14,251,654.02		
Depreciation - Machinery and Equipment	9,716,368.68		

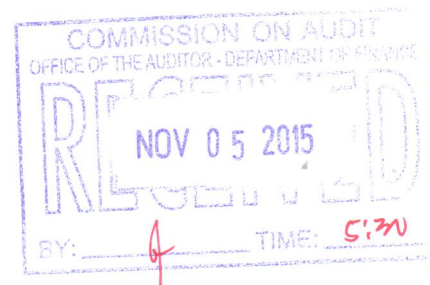
Department of Finance
Central Office
Detailed Statement of Financial Performance
As of June 30, 2015

Depreciation - Transportation Equipment	1,790,383.61		
Depreciation - Furniture, Fixtures and Books	<u>770,491.62</u>	26,579,355.59	
Amortization			
Amortization - Intangible Assets	<u>2,130,405.73</u>	<u>2,130,405.73</u>	<u>28,709,761.32</u>
Total Operating Expenses			<u>223,074,541.80</u>
Surplus/(Deficit) from Current Operations			<u>(215,624,654.59)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	274,602,069.96		274,602,069.96
Gains			
Gain on Foreign Exchange (FOREX)		91,675.04	
Losses			
Loss of Assets		(1,260.87)	<u>90,414.17</u>
Surplus(Deficit) for the period			<u><u>59,067,829.54</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (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
 OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS

Acctg

Department of Finance (OSEC)
Statement of Cash Flows
For the Period June 01, 2015 to June 30, 2015



All Funds
(Consolidated Regular Agency, Special Account-Foreign Grants, Trust)

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	70,769,062.00	
Collection of Income/Revenues	908,135.20	
Other Receipts	12,967,266.50	
Total Cash Inflows		84,644,463.70

Cash Outflows

Payment of Expenses	(16,342,638.65)	
Purchases of Inventories	(1,596,977.95)	
Grant of Cash Advances	(201,812.99)	
Remittance of Personnel Benefits and Mandatory Contribution	(161,998.89)	
Other Disbursements	(162,970,196.12)	
Total Cash Outflows		(181,273,624.60)

Cash Provided by (Used In) Operating Activities (96,629,160.90)

Total Cash Provided by Operating, Investing and Financing Activities (96,629,160.90)

Cash Balance, Beginning June 1, 2015 216,474,988.25

Cash Balance, Ending June 30, 2015 119,845,827.35

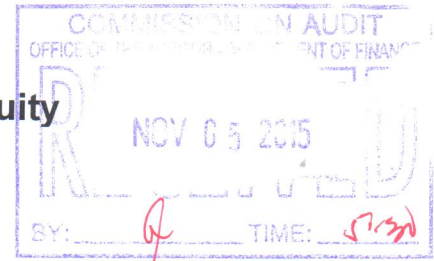
Needy

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of June 30, 2015



	Total net assets/equity
Balance at December 31, 2014	1,213,558,665.93
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(15,963,354.05)
Other Adjustments	25,527.00
Restated balance	1,197,620,838.88
Changes in net assets/equity for 2015	
Adjustment of net revenue recognized directly in net assets/equity	0.00
Surplus for the period	59,067,829.54
Others	0.00
Total recognized revenue and expense for the period	59,067,829.54
Balance at Jun 30, 2015	1,256,688,668.42

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of June 30, 2015

Total net
assets/equity

CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (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
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS