



Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2018



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer

19,800.00

Petty Cash

784,206.67

804,006.67

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

52,961,279.16

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

4,039,067.46

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular

2,501,205.39

Cash - Modified Disbursement System (MDS),
Regular

67,756,595.58

Cash - Modified Disbursement System (MDS),
Special Account

36,130,626.28

164,192,780.54

Investments

Financial Assets - Others

Investments in Stocks

3,500.00

Other Investments

279,244.40

282,744.40

Receivables

Inter-Agency Receivables

Due from National Government Agencies

43,354,115.62

Due from Government-Owned and/or Controlled
Corporations

95,759,368.58

139,113,484.20

Other Receivables

Receivables - Disallowances/Charges

2,246,213.22

Due from Officers and Employees

140,707.00

Other Receivables

286,553.89

141,786,958.31

Inventories

Inventory Held for Consumption

Office Supplies Inventory

5,819,115.18



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Accountable Forms, Plates and Stickers Inventory	162,802.79	
Drugs and Medicines Inventory	49,140.00	
Medical, Dental and Laboratory Supplies Inventory	1,767.54	
Fuel, Oil and Lubricants Inventory	14,235.00	
Other Supplies and Materials Inventory	<u>3,473,387.68</u>	9,520,448.19
Semi-Expendable Machinery and Equipment		
Semi-Expendable Information and Communications Technology Equipment		41,500.00
Semi-Expendable Furniture, Fixtures and Books		
Semi-Expendable Books		<u>103,573.60</u>
Other Assets		9,665,521.79
Advances		
Advances to Special Disbursing Officer	2,085,282.99	
Advances to Officers and Employees	<u>2,802,841.68</u>	4,888,124.67
Prepayments		
Advances to Contractors	31,644,587.71	
Prepaid Rent	835,480.32	
Prepaid Insurance	1,970,029.79	
Other Prepayments	<u>4,316,410.57</u>	38,766,508.39
Deposits		
Guaranty Deposits	739,480.32	
Other Assets		
Other Assets		<u>774,845.67</u>
Total Current Assets		45,168,959.05
Non - Current Assets		
Property, Plant and Equipment		361,096,964.09
Land		
Land		
Land Improvements		329,268,352.72
Other Land Improvements		
		2,265,821.50



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Less : Accumulated Depreciation - Other Land Improvements	<u>642,267.23</u>	1,623,554.27
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	775,308,479.72	
Less : Accumulated Depreciation - Buildings	<u>274,121,936.94</u>	501,186,542.78
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	<u>9,599,209.53</u>	533,134,425.08
Machinery and Equipment		
Office Equipment	7,137,021.11	
Less : Accumulated Depreciation - Office Equipment	<u>6,425,661.90</u>	711,359.21
Information and Communication Technology Equipment	272,720,786.13	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>189,141,170.00</u>	83,579,616.13
Communication Equipment	3,747,866.05	
Less : Accumulated Depreciation - Communication Equipment	<u>2,623,617.87</u>	1,124,248.18
Military, Police and Security Equipment	338,000.00	
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>44,935.00</u>	293,065.00
Medical Equipment	466,700.00	
Less : Accumulated Depreciation - Medical Equipment	<u>245,274.06</u>	221,425.94
Sports Equipment	25,000.00	
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00
Other Machinery and Equipment	16,800,354.77	
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>6,329,729.34</u>	96,401,589.89
Transportation Equipment		
Motor Vehicles	43,573,073.37	
Less : Accumulated Depreciation - Motor Vehicles	<u>25,821,403.24</u>	17,751,670.13



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Furniture, Fixtures and Books			
Furniture and Fixtures	32,025,624.92		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>6,285,600.64</u>	25,738,524.28	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	25,738,524.28	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	<u>1,175,732.16</u>	<u>460,051.89</u>	26,198,576.17
Construction in Progress			
Construction in Progress - Buildings and Other Structures			150,946,943.20
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	12,139,092.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>10,803,071.81</u>		<u>1,336,020.30</u>
Intangible Assets			1,156,665,060.81
Intangible Assets			
Computer Software	23,043,425.63		
Less : Accumulated Amortization - Computer Software	<u>20,714,930.89</u>		<u>2,328,494.74</u>
Total Non - Current Assets			<u>1,520,090,519.64</u>
TOTAL ASSETS			<u>1,158,993,555.55</u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable	13,807,596.38		
Due to Officers and Employees		<u>1,031,262.47</u>	14,838,858.85
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR			6,255,075.32
Due to GSIS			3,098,799.07



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Due to Pag-IBIG	339,715.45	
Due to PhilHealth	281,548.31	
Due to NGAs	234,061.42	
Due to GOCCs	<u>1,753,348.38</u>	11,962,547.95
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	72,835.91	
Guaranty/Security Deposits Payable		
Deferred Credits	<u>8,829,427.59</u>	8,902,263.50
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		
Other Payables		
Other Payables		
Total Current Liabilities		<u>1,887,900.12</u>
TOTAL LIABILITIES		<u>37,604,388.32</u>
		37,604,388.32
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,482,486,131.32</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,482,486,131.32</u>
TOTAL NET ASSETS/EQUITY		<u>1,482,486,131.32</u>



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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 COMMITMENT'S 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 COMMITMENT'S 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