



Department of Finance
Central Office
Detailed Statement of Financial Position
 As of November 30, 2017



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	7,674.96	
Petty Cash	<u>641,080.17</u>	648,755.13

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		61,129,545.87
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Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account		23,467,492.06
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	10,060,809.62	
Cash - Modified Disbursement System (MDS), Regular	140,823,828.71	
Cash - Modified Disbursement System (MDS), Special Account	<u>114,791,901.17</u>	<u>265,676,539.50</u>
		350,922,332.56

Investments

Financial Assets - Others

Investments in Stocks	3,500.00	
Other Investments	<u>279,244.40</u>	282,744.40

Receivables

Loans and Receivable Accounts

Accounts Receivable		614,527.07
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Inter-Agency Receivables

Due from National Government Agencies	30,666,922.57	
Due from Government-Owned and/or Controlled Corporations	<u>91,790,449.92</u>	122,457,372.49

Other Receivables

Receivables - Disallowances/Charges	2,246,213.22	
Due from Officers and Employees	93,514.16	
Other Receivables	<u>286,553.89</u>	<u>2,626,281.27</u>
		125,698,180.83

Inventories



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Inventory Held for Consumption			
Office Supplies Inventory	7,834,514.69		
Accountable Forms, Plates and Stickers Inventory	123,542.79		
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>3,326,852.69</u>	11,350,052.71	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		29,500.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>80,479.60</u>	11,460,032.31
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,592,882.99		
Advances to Officers and Employees	<u>5,711,240.86</u>	7,304,123.85	
Prepayments			
Advances to Contractors	9,408,930.47		
Prepaid Rent	2,276,200.80		
Prepaid Insurance	445,946.68		
Other Prepayments	<u>3,753,168.39</u>	15,884,246.34	
Other Assets			
Other Assets		<u>774,845.67</u>	<u>23,963,215.86</u>
Total Current Assets			512,326,505.96
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		329,268,352.72	
Land Improvements			
Other Land Improvements	2,265,821.50		



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Less : Accumulated Depreciation - Other Land Improvements	619,504.94	1,646,316.56
Infrastructure Assets		
Power Supply Systems	98,490.84	
Less : Accumulated Depreciation - Power Supply Systems	94,561.79	3,929.05
Buildings and Other Structures		
Buildings	710,949,117.57	
Less : Accumulated Depreciation - Buildings	271,627,899.15	439,321,218.42
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	9,127,035.45	32,420,056.38
		471,741,274.80
Machinery and Equipment		
Office Equipment	7,137,021.11	
Less : Accumulated Depreciation - Office Equipment	6,421,956.93	715,064.18
Information and Communication Technology Equipment	266,823,014.15	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	187,655,030.86	79,167,983.29
Communication Equipment	3,510,602.05	
Less : Accumulated Depreciation - Communication Equipment	2,564,847.00	945,755.05
Military, Police and Security Equipment	338,000.00	
Less : Accumulated Depreciation - Military, Police and Security Equipment	37,667.50	300,332.50
Medical Equipment	466,700.00	
Less : Accumulated Depreciation - Medical Equipment	238,538.58	228,161.42
Sports Equipment	25,000.00	
Less : Accumulated Depreciation - Sports Equipment	23,750.00	1,250.00
Other Machinery and Equipment	16,446,466.77	
Less : Accumulated Depreciation - Other Machinery and Equipment	5,989,629.06	10,456,837.71
		91,815,384.15
Transportation Equipment		
Motor Vehicles	44,452,573.37	
Less : Accumulated Depreciation - Motor Vehicles	26,756,867.57	17,695,705.80



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Furniture, Fixtures and Books

Furniture and Fixtures	37,765,176.02		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>5,984,664.12</u>	31,779,011.90	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	31,779,011.90	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	<u>1,155,987.72</u>	<u>479,796.33</u>	32,258,808.23

Construction in Progress

Construction in Progress - Buildings and Other Structures			197,114,001.87
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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>	1,142,879,793.48

Intangible Assets

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

1,145,208,288.22

TOTAL ASSETS

1,657,534,794.18

LIABILITIES

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

Payables

Accounts Payable		292,150.00	
Due to Officers and Employees		<u>909,016.72</u>	1,201,166.72

Inter-Agency Payables

Inter-Agency Payables

Due to BIR		9,024,238.65	
Due to GSIS		2,997,540.04	



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Due to Pag-IBIG	384,084.09	
Due to PhilHealth	59,533.89	
Due to NGAs	240,019.16	
Due to GOCCs	<u>2,207,376.38</u>	14,912,792.21
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	148,823.12	
Guaranty/Security Deposits Payable	<u>7,594,727.78</u>	7,743,550.90
Deferred Credits		
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		
Other Payables		<u>2,165,989.89</u>
Total Current Liabilities		<u>26,036,317.62</u>
TOTAL LIABILITIES		26,036,317.62
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,631,498,476.56</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,631,498,476.56</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,631,498,476.56</u></u>

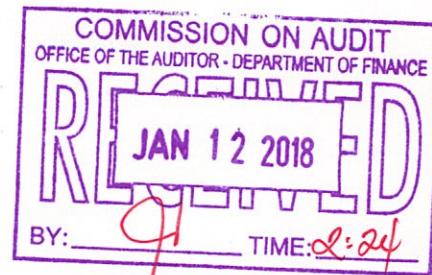


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CUSTODIAL FUNDS - TRUST RECEIPTS -
INTER-AGENCY TRANSFERRED FUND (IATF)
CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
DEPOSITED WITH THE NATIONAL TREASURY OTHER
THAN IATF
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
GERMANY
GENERAL FUND - AUTOMATIC APPROPRIATIONS -
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 COMMITMENTS FUND
GENERAL FUND - CONTINUING APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
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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 -
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SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES



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Detailed Statement of Financial Performance
As of November 30, 2017



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	105,050.00		
Processing Fees	5,148,086.58		
Other Service Income	<u>1,440,888.00</u>	6,694,024.58	
Business Income			
Rent/Lease Income	1,061,526.63		
Interest Income	<u>81,725.92</u>	<u>1,143,252.55</u>	7,837,277.13
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>5,681,323.37</u>		<u>5,681,323.37</u>
Total Revenue			<u>13,518,600.50</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	174,479,877.72		
Salaries and Wages - Casual/Contractual	<u>8,023,190.35</u>	182,503,068.07	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,418,260.93		
Representation Allowance (RA)	6,171,125.00		
Transportation Allowance (TA)	4,498,000.00		
Clothing/Uniform Allowance	1,940,000.00		
Subsistence Allowance	26,650.00		
Laundry Allowance	3,729.46		
Honoraria	3,460,488.00		
Hazard Pay	191,930.00		
Overtime and Night Pay	403,119.42		
Year End Bonus	15,955,458.00		
Cash Gift	1,940,500.00		
Other Bonuses and Allowances	<u>23,400,804.80</u>	66,410,065.61	



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Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	19,108,361.05		
Pag-IBIG Contributions	389,900.00		
PhilHealth Contributions	1,334,050.00		
Employees Compensation Insurance Premiums	<u>428,000.00</u>	21,260,311.05	
Other Personnel Benefits			
Terminal Leave Benefits	1,975,799.24		
Other Personnel Benefits	<u>6,731,639.73</u>	<u>8,707,438.97</u>	278,880,883.70
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	7,148,861.69		
Traveling Expenses - Foreign	<u>19,524,529.50</u>	26,673,391.19	
Training and Scholarship Expenses			
Training Expenses	<u>20,399,809.02</u>	20,399,809.02	
Supplies and Materials Expenses			
Office Supplies Expenses	13,450,686.54		
Accountable Forms Expenses	243,809.00		
Drugs and Medicines Expenses	514,223.89		
Medical, Dental and Laboratory Supplies Expenses	33,964.00		
Fuel, Oil and Lubricants Expenses	869,275.32		
Semi-Expendable Machinery and Equipment Expenses	5,471,556.32		
Semi-Expendable Furniture, Fixtures and Books Expenses	370,451.16		
Other Supplies and Materials Expenses	<u>8,557,687.25</u>	29,511,653.48	
Utility Expenses			
Water Expenses	3,565,591.64		
Electricity Expenses	<u>18,387,933.83</u>	21,953,525.47	
Communication Expenses			
Postage and Courier Services	365,200.71		
Telephone Expenses	7,877,449.40		
Internet Subscription Expenses	<u>5,658,240.00</u>	13,900,890.11	
Confidential, Intelligence and Extraordinary Expenses			



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Extraordinary and Miscellaneous Expenses	<u>2,617,916.13</u>	2,617,916.13	
Professional Services			
Legal Services	42,130.00		
Consultancy Services	52,591,341.17		
Other Professional Services	<u>33,673,147.86</u>	86,306,619.03	
General Services			
Janitorial Services	5,941,487.29		
Security Services	<u>10,206,392.85</u>	16,147,880.14	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	6,803,098.67		
Repairs and Maintenance - Machinery and Equipment	313,017.00		
Repairs and Maintenance - Transportation Equipment	1,075,759.56		
Repairs and Maintenance - Furniture and Fixtures	<u>21,000.00</u>	8,212,875.23	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	192,459.82		
Fidelity Bond Premiums	223,521.00		
Insurance Expenses	<u>3,036,918.65</u>	3,452,899.47	
Other Maintenance and Operating Expenses			
Advertising Expenses	248,452.40		
Printing and Publication Expenses	3,359,100.00		
Representation Expenses	2,358,321.29		
Transportation and Delivery Expenses	9,757.60		
Rent/Lease Expenses	16,843,137.46		
Membership Dues and Contributions to Organizations	100,000.00		
Subscription Expenses	4,253,945.55		
Donations	24,175.00		
Other Maintenance and Operating Expenses	<u>26,913,489.79</u>	<u>54,110,379.09</u>	283,287,838.36
Financial Expenses			
Financial Expenses			
Bank Charges	<u>3,570.30</u>		3,570.30
Non-Cash Expenses			



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Depreciation			
Depreciation - Land Improvements	83,461.73		
Depreciation - Infrastructure Assets	9,206.72		
Depreciation - Buildings and Other Structures	11,479,148.29		
Depreciation - Machinery and Equipment	14,028,573.32		
Depreciation - Transportation Equipment	3,533,718.21		
Depreciation - Furniture, Fixtures and Books	<u>507,663.74</u>	29,641,772.01	
Impairment Loss			
Impairment Loss - Property, Plant and Equipment	<u>1,500.00</u>	<u>1,500.00</u>	<u>29,643,272.01</u>
Total Operating Expenses			<u>591,815,564.37</u>
Surplus/(Deficit) from Current Operations			<u>(578,296,963.87)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,087,347,168.46		1,087,347,168.46
Gains			
Gain on Foreign Exchange (FOREX)		1,079,439.20	
Losses			
Loss on Foreign Exchange (FOREX)	344,053.91		
Loss of Assets		<u>(2,620,776.42)</u>	<u>(1,541,337.22)</u>
Surplus(Deficit) for the period			<u><u>507,508,867.37</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
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 GENERAL FUND - AUTOMATIC APPROPRIATIONS - GERMANY
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 GENERAL FUND - AUTOMATIC APPROPRIATIONS - RETIREMENT AND LIFE INSURANCE PREMIUMS
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Department of Finance Central Office Detailed Statement of Cash Flows

For The Period November 01, 2017 To November 30, 2017



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)		180,821,658.00
Receipt of Notice of Cash Allocation (NCA)	180,821,658.00	
Collection of Income/Revenues		770,838.00
Collection of Other Income	440,888.00	
Collection of Service Income	329,950.00	
Other Receipts		6,966,245.91
Collection of Overpayment of Expenses - Unbilled	348.34	
Collection of Personal Accounts	148,797.12	
Collection of Receivables from GOCCs	5,909.45	
Refund of Cash Advance	494,361.95	
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	6,316,829.05	
Total Cash Inflows		<u>188,558,741.91</u>

Cash Outflows

Payment of Expenses		(4,770,365.42)
Payment for Communication Expenses	(498,617.92)	
Payment for Other Maintenance and Other Operating Expenses	(1,870,067.45)	
Payment for Training and Scholarship Expenses	(2,015,739.12)	
Payment for Utility Expenses	(385,940.93)	
Purchase of Inventories		(1,127,478.96)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(157,736.16)	
Payment for the Procurement Made to Procurement Service	(969,742.80)	
Grant of Cash Advances		(1,252,429.25)
Grant of Cash Advance	(1,252,429.25)	
Other Disbursements		(64,595,036.46)
Grant of Cash Advance for Travel and SDO	(1,241,227.03)	
Payment / Reimbursement of Traveling Expenses	(374,094.29)	
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(242,400.00)	
Payment for Professional Services	(10,256,082.27)	
Payment for Repairs and Maintenance of Transportation Equipment	(22,675.47)	
Payment for the Purchase of Property, Plant and Equipment	(323,657.84)	
Payment for the Purchase of Semi-Expendable Furniture, Fixtures and Books	(83,401.98)	



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For The Period November 01, 2017 To November 30, 2017

Payment for the Purchase of Semi-Expendable Machinery and Equipment	(538,956.99)
Payment for Utilities Expenses	(1,956,466.17)
Payment of Communication Expenses	(272,000.00)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(563,371.22)
Payment of Other Personnel Benefits	(182,798.59)
Payment of Professional and Other Professional Services	(2,351,271.60)
Payment of Salaries, Allowances, Bonus and Other Compensation	(32,049,028.97)
Payment of Taxes, Insurance Premiums and Other fees	(100,875.00)
Payment of Training and Scholarship Expenses	(1,150,760.62)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(369,369.87)
Payment/Reimbursement for Repairs and Maintenance	(118,635.85)
Payment/Reimbursement of Travelling Expenses	(1,875,960.34)
Purchase of Property, Plant and Equipment	(1,273,818.37)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(881,579.38)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(6,699.75)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(66,068.88)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC,HDMF and	(348,377.71)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(6,316,829.05)
Repairs and Maintenance - Buildings	(46,875.00)
Replenishment of Petty Cash	(172,332.56)
Set-up of Receivables	(409,421.66)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(1,000,000.00)
Total Cash Outflows	<u>(71,745,310.09)</u>
Cash Provided by (Used in) Operating Activities	<u>116,813,431.82</u>
Total Cash provided by Operating, Investing and Financing Activities	116,813,431.82
Add : Cash Balance, Beginning Nov 1 2017	<u>234,108,900.74</u>
Cash Balance, Ending Nov 30 2017	<u><u>350,922,332.56</u></u>



Department of Finance
Central Office
Detailed Statement of Cash Flows

For The Period November 01, 2017 To November 30, 2017

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
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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of November 30, 2017



	Total net assets/equity
Balance at December 31, 2016	1,186,130,063.30
Changes in accounting policy	(147,304.59)
Prior Period Adjustments/Unrecorded Income and Expenses	(61,871,260.41)
Other Adjustments	4,912.87
Restated balance	1,124,116,411.17
Changes in net assets/equity for 2017	
Surplus for the period	507,508,867.37
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(126,801.98)
Total recognized revenue and expense for the period	507,382,065.39
Balance at Nov 30, 2017	1,631,498,476.56

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