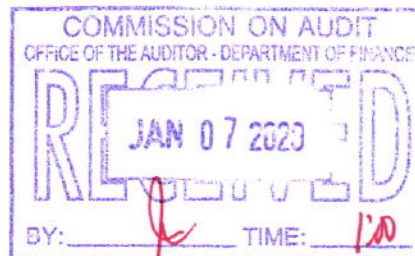




Department of Finance
 Central Office
Detailed Statement of Financial Position
 As of November 30, 2019



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	25,699.07		
Petty Cash	<u>794,206.67</u>	819,905.74	

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		4,265,366.31	
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Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account		990,893.83	
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	45,547,955.72		
Cash - Modified Disbursement System (MDS), Regular	120,434,628.83		
Cash - Modified Disbursement System (MDS), Special Account	<u>28,631,906.50</u>	<u>194,614,491.05</u>	200,690,656.93

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		400.40	
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Inter-Agency Receivables

Due from National Government Agencies	25,437,213.42		
Due from Government-Owned and/or Controlled Corporations	<u>23,407,077.37</u>	48,844,290.79	

Other Receivables

Receivables - Disallowances/Charges	2,236,403.40		
Due from Officers and Employees	72,494.74		
Other Receivables	<u>285,331.87</u>	<u>2,594,230.01</u>	51,438,921.20

Inventories



Department of Finance
 Central Office
Detailed Statement of Financial Position
 As of November 30, 2019

Inventory Held for Consumption			
Office Supplies Inventory	6,631,054.43		
Accountable Forms, Plates and Stickers Inventory	164,487.33		
Drugs and Medicines Inventory	98,955.11		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>10,238,945.50</u>	17,149,444.91	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		611,830.65	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Furniture and Fixtures	469,830.94		
Semi-Expendable Books	<u>80,479.60</u>	<u>550,310.54</u>	18,311,586.10
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,248,358.82		
Advances to Officers and Employees	<u>2,482,251.44</u>	3,730,610.26	
Prepayments			
Advances to Contractors	16,708,481.98		
Prepaid Insurance	218,907.40		
Other Prepayments	<u>4,978,253.99</u>	21,905,643.37	
Deposits			
Deposit on Letters of Credit	4,715,034.27		
Guaranty Deposits	<u>739,480.32</u>	5,454,514.59	
Other Assets			
Other Assets		<u>728,345.67</u>	<u>31,819,113.89</u>
Total Current Assets			302,543,022.52
Non - Current Assets			
Property, Plant and Equipment			
Land			



Department of Finance
Central Office
Detailed Statement of Financial Position
As of November 30, 2019

Land			330,228,352.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,266,164.38</u>		999,657.12
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	1,063,648,093.55		
Less : Accumulated Depreciation - Buildings	<u>303,476,346.19</u>	760,171,747.36	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>12,904,428.09</u>	<u>28,642,663.74</u>	788,814,411.10
Machinery and Equipment			
Office Equipment	7,791,380.11		
Less : Accumulated Depreciation - Office Equipment	<u>6,696,663.89</u>	1,094,716.22	
Information and Communication Technology Equipment	333,753,381.51		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>213,966,100.57</u>	119,787,280.94	
Communication Equipment	3,849,477.12		
Less : Accumulated Depreciation - Communication Equipment	<u>2,983,023.00</u>	866,454.12	
Military, Police and Security Equipment	4,631,600.00		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>877,600.50</u>	3,753,999.50	
Medical Equipment	466,700.00		
Less : Accumulated Depreciation - Medical Equipment	<u>292,422.42</u>	174,277.58	
Sports Equipment	1,398,100.00		
Less : Accumulated Depreciation - Sports Equipment	<u>88,972.46</u>	1,309,127.54	
Technical and Scientific Equipment	389,926.35		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>106,063.01</u>	283,863.34	



Department of Finance
Central Office
Detailed Statement of Financial Position
 As of November 30, 2019

Other Machinery and Equipment	16,665,538.97		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>8,133,170.42</u>	<u>8,532,368.55</u>	135,802,087.79
Transportation Equipment			
Motor Vehicles	57,110,893.30		
Less : Accumulated Depreciation - Motor Vehicles	<u>35,097,744.54</u>		22,013,148.76
Furniture, Fixtures and Books			
Furniture and Fixtures	80,755,464.60		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>12,235,378.03</u>	68,518,586.57	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	68,518,586.57	
Books	1,649,949.91		
Less : Accumulated Depreciation - Books	<u>1,347,245.88</u>	<u>302,704.03</u>	68,821,290.60
Construction in Progress			
Construction in Progress - Buildings and Other Structures			377,143,502.15
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	12,082,559.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>11,102,207.07</u>	<u>980,352.04</u>	1,724,806,731.33
Intangible Assets			
Intangible Assets			
Computer Software	49,047,599.09		
Less : Accumulated Amortization - Computer Software	<u>27,589,391.36</u>		<u>21,458,207.73</u>
Total Non - Current Assets			<u>1,746,264,939.06</u>
TOTAL ASSETS			<u>2,048,807,961.58</u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		4,212,455.89	



Department of Finance
Central Office
Detailed Statement of Financial Position
As of November 30, 2019

Due to Officers and Employees	<u>1,581,920.35</u>	5,794,376.24
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	8,990,850.78	
Due to GSIS	4,087,311.82	
Due to Pag-IBIG	394,440.28	
Due to PhilHealth	334,608.09	
Due to NGAs	634,301.42	
Due to GOCCs	<u>2,420,894.80</u>	16,862,407.19
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	43,507.39	
Guaranty/Security Deposits Payable	<u>52,292,235.74</u>	52,335,743.13
Deferred Credits		
Other Deferred Credits		15,135.39
Other Payables		
Other Payables		
Other Payables		<u>3,706,414.92</u>
Total Current Liabilities		<u>78,714,076.87</u>
TOTAL LIABILITIES		78,714,076.87
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,970,093,884.71</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,970,093,884.71</u>
TOTAL NET ASSETS/EQUITY		<u>1,970,093,884.71</u>



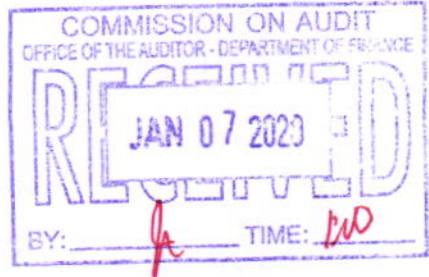
Department of Finance
Central Office
Detailed Statement of Financial Position
As of November 30, 2019

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
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

Accts



Department of Finance
Central Office
Detailed Statement of Financial Performance
 As of November 30, 2019



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	90,900.00	
Processing Fees	3,977,566.21	
Other Service Income	<u>140,900.00</u>	4,209,366.21

Business Income

Interest Income	<u>8,670.31</u>	<u>8,670.31</u>	4,218,036.52
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Shares, Grants and Donations

Grants and Donations

Income from Grants and Donations in Kind	<u>2,152,042.48</u>		2,152,042.48
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Gains

Gains

Sale of Unserviceable Property	<u>59,300.00</u>		59,300.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>767,223.40</u>		<u>767,223.40</u>
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Total Revenue

7,196,602.40

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	263,860,607.51	
Salaries and Wages - Casual/Contractual	<u>12,283,298.75</u>	276,143,906.26

Other Compensation

Personal Economic Relief Allowance (PERA)	10,337,160.89
Representation Allowance (RA)	7,296,875.00
Transportation Allowance (TA)	5,262,875.00
Clothing/Uniform Allowance	1,514,296.80
Subsistence Allowance	20,250.00
Laundry Allowance	2,761.30
Hazard Pay	179,782.82



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of November 30, 2019

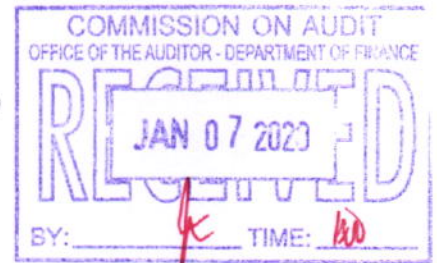
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	104,488.51		
Depreciation - Buildings and Other Structures	24,205,377.84		
Depreciation - Machinery and Equipment	21,624,984.28		
Depreciation - Transportation Equipment	5,253,962.50		
Depreciation - Furniture, Fixtures and Books	3,677,094.90	54,865,908.03	
Amortization			
Amortization - Intangible Assets	4,478,205.83	4,478,205.83	59,344,113.86
Total Operating Expenses			675,809,239.64
Surplus/(Deficit) from Current Operations			(668,612,637.24)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,024,199,136.88		1,024,199,136.88
Gains			
Gain on Foreign Exchange (FOREX)	252,196.77		
Gain on Sale of Property, Plant and Equipment	<i>288,643</i>	510,839.77	
Losses			
Loss on Foreign Exchange (FOREX)	475,678.76		
Loss of Assets	<i>1091,488-16</i>	(1,567,166.92)	(1,056,327.15)
Surplus/(Deficit) for the period			354,530,172.49

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



Acct 6

Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2019 To October 31, 2019



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	119,466,389.00
Receipt of Notice of Cash Allocation (NCA)	119,466,389.00
Collection of Income/Revenues	250,450.00
Collection of Service Income	250,450.00
Other Receipts	10,293,163.17
Cancellation of Checks issued during the year	10,088.52
Collection of Overpayment of Expenses - Unbilled	20,387.63
Collection of Overpayment of Expenses for Prior Years	1,415.38
Collection of Overpayment of Personal Services - Billed	105,250.03
Collection of Overpayment of Personal Services Deducted - Unbilled	15,000.00
Collection of Personal Accounts	43,507.39
Proceeds from Sale of Property, Plant and Equipment	104,000.00
Refund of Cash Advance	160,586.71
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	9,832,927.51
Total Cash Inflows	<u>130,010,002.17</u>

Cash Outflows

Payment of Expenses	(810,763.09)
Payment for Communication Expenses	(274,677.52)
Payment for Other Maintenance and Other Operating Expenses	(38,755.02)
Payment for Training and Scholarship Expenses	(300,000.00)
Payment for Utility Expenses	(197,330.55)
Purchase of Inventories	(257,788.28)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(11,250.00)
Payment for the Procurement Made to Procurement Service	(246,538.28)
Prepayments	(74,109.99)
Payment for Prepayments	(74,109.99)
Other Disbursements	(54,013,441.64)
Adjustment on Foreign Exchange Rate	(47,901.52)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(25,594.00)
Grant of Cash Advance for Travel and SDO	(1,324,616.76)
Payment / Reimbursement of Traveling Expenses	(159,905.92)



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2019 To October 31, 2019

Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(301,600.00)
Payment for Professional Services	(10,017,133.62)
Payment for Utilities Expenses	(2,328,264.67)
Payment of Communication Expenses	(358,651.46)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(1,646,307.71)
Payment of Other Personnel Benefits	(583,083.83)
Payment of Professional and Other Professional Services	(5,119,750.89)
Payment of Salaries, Allowances, Bonus and Other Compensation	(18,416,373.82)
Payment of Taxes, Insurance Premiums and Other fees	(111,839.18)
Payment of Training and Scholarship Expenses	(182,220.16)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(730,032.65)
Payment/Reimbursement for Repairs and Maintenance	(305,054.45)
Payment/Reimbursement of Travelling Expenses	(1,373,281.12)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(58,766.28)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(431,879.04)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(513,829.90)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(9,832,927.51)
Replenishment of Petty Cash	(144,427.15)
Total Cash Outflows	<u>(55,156,103.00)</u>
Cash Provided by (Used in) Operating Activities	<u>74,853,899.17</u>
Total Cash provided by Operating, Investing and Financing Activities	74,853,899.17
Add : Cash Balance, Beginning Oct 1 2019	<u>48,737,469.39</u>
Cash Balance, Ending Oct 31 2019	<u><u>123,591,368.56</u></u>



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2019 To October 31, 2019

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

Central Office

Statement of Changes in Net Assets/Equity

As of November 30, 2019



	Total net assets/equity
Balance at December 31, 2018	1,753,263,620.09
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(93,138,930.78)
Other Adjustments	(6,562.50)
Restated balance	1,660,118,126.81
Changes in net assets/equity for 2019	
Surplus for the period	354,530,172.49
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(44,554,414.59)
Total recognized revenue and expense for the period	309,975,757.90
Balance at Nov 30, 2019	1,970,093,884.71

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