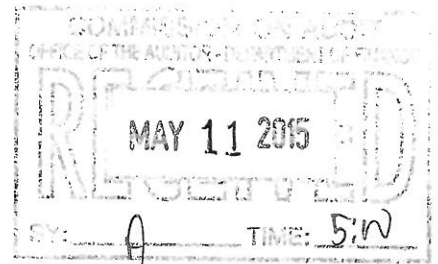




Republic of the Philippines
DEPARTMENT OF FINANCE

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
 LOLITA R. VERDADERO
 Chief Accountant

Department of Finance

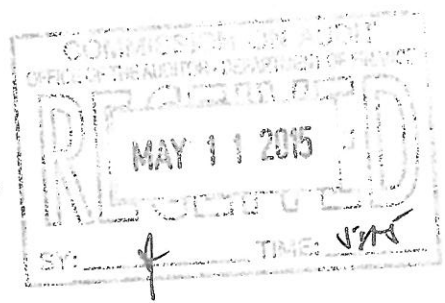
<Agency Address>

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 | |
| Cash - Treasury/Agency Deposit, Regular | 10104010 | 26,416,644.29 | |
| Cash - Modified Disbursement System (MDS), Regular | 10104040 | 22,516,854.77 | |
| Cash - Modified Disbursement System (MDS), Special Account | 10104050 | 149,526.26 | |
| Investments in Stocks | 10203010 | 3,500.00 | |
| Other Investments | 10203990 | 279,244.40 | |
| Due from National Government Agencies | 10303010 | 23,102,485.58 | |
| Due from Government-Owned and/or Controlled Corporations | 10303020 | 4,688,550.00 | |
| Receivables - Disallowances/Charges | 10305010 | 2,260,349.96 | |
| Due from Officers and Employees | 10305020 | 20,467.69 | |
| Other Receivables | 10305990 | 287,553.89 | |
| Office Supplies Inventory | 10404010 | 9,172,617.22 | |
| Accountable Forms, Plates and Stickers Inventory | 10404020 | 89,251.43 | |
| Medical, Dental and Laboratory Supplies Inventory | 10404070 | 1,767.54 | |
| Fuel, Oil and Lubricants Inventory | 10404080 | 14,235.00 | |
| Other Supplies and Materials Inventory | 10404990 | 1,392,860.02 | |
| Land | 10601010 | 329,268,352.72 | |
| Other Land Improvements | 10602990 | 11,072,300.00 | |
| Accumulated Depreciation - Other Land Improvements | 10602991 | | 4,922,571.27 |
| Buildings | 10604010 | 687,488,595.82 | |
| Accumulated Depreciation - Buildings | 10604011 | | 244,112,185.83 |
| Other Structures | 10604990 | 12,700,149.06 | |
| Accumulated Depreciation - Other Structures | 10604991 | | 1,061,055.98 |
| Office Equipment | 10605020 | 304,416.54 | |
| Accumulated Depreciation - Office Equipment | 10605021 | | 187,853.44 |
| Information and Communication Technology Equipment | 10605030 | 119,561,697.63 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 10605031 | | 57,257,856.51 |
| Communication Equipment | 10605070 | 2,923,384.10 | |
| Accumulated Depreciation - Communication Equipment | 10605071 | | 1,317,616.36 |
| Disaster Response and Rescue Equipment | 10605090 | 50,514.40 | |
| Accumulated Depreciation - Disaster Response and Rescue Equipment | 10605091 | | 40,533.74 |
| Military, Police and Security Equipment | 10605100 | 181,428.46 | |
| Accumulated Depreciation - Military, Police and Security Equipment | 10605101 | | 163,293.38 |
| Medical Equipment | 10605110 | 541,590.00 | |
| Accumulated Depreciation - Medical Equipment | 10605111 | | 213,501.55 |
| Sports Equipment | 10605130 | 6,950.00 | |
| Accumulated Depreciation - Sports Equipment | 10605131 | | 5,976.57 |
| Other Machinery and Equipment | 10605990 | 3,469,843.56 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10605991 | | 1,920,844.20 |
| Motor Vehicles | 10606010 | 23,770,996.00 | |
| Accumulated Depreciation - Motor Vehicles | 10606011 | | 15,177,155.00 |
| Furniture and Fixtures | 10607010 | 36,960,978.55 | |
| Accumulated Depreciation - Furniture and Fixtures | 10607011 | | 12,451,047.01 |
| Books | 10607020 | 1,768,597.65 | |
| Accumulated Depreciation - Books | 10607021 | | 773,955.51 |
| Other Property, Plant and Equipment | 10699990 | 298,190.92 | |
| Accumulated Depreciation - Other Property, Plant and Equipment | 10699991 | | 146,260.73 |
| Computer Software | 10801020 | 16,116,460.51 | |
| Accumulated Amortization - Computer Software | 10801021 | | 9,353,932.72 |
| Advances to Special Disbursing Officer | 19901030 | 209,048.25 | |
| Advances to Officers and Employees | 19901040 | 3,908,228.64 | |
| Advances to Contractors | 19902010 | 485,934.78 | |
| Prepaid Insurance | 19902050 | 277,142.48 | |
| Other Prepayments | 19902990 | 3,633,605.41 | |
| Other Assets | 19999990 | 69,648,376.82 | |
| Accounts Payable | 20101010 | | 857,713.28 |
| Due to Officers and Employees | 20101020 | | 26,280.83 |
| Due to BIR | 20201010 | | 6,843,364.33 |

Department of Finance

<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 | |
| Due to PhilHealth | 20201040 | | 112,852.39 |
| Due to NGAs | 20201050 | | 230,520.87 |
| Due to GOCCs | 20201060 | | 1,754,633.34 |
| Trust Liabilities | 20401010 | | 949,330.67 |
| Bail Bonds Payable | 20401030 | | 424,008.00 |
| Guaranty/Security Deposits Payable | 20401040 | | 8,747,970.94 |
| Other Payables | 29999990 | | 993,825.95 |
| Accumulated Surplus/(Deficit) | 30101010 | | 976,385,646.32 |
| Clearance and Certification Fees | 40201040 | | 117,500.00 |
| Processing Fees | 40201130 | | 24,755,017.73 |
| Other Service Income | 40201990 | | 560,511.29 |
| Rent/Lease Income | 40202050 | | 837,222.40 |
| Interest 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 | |
| Salaries 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 | |
| Transportation Allowance (TA) | 50102030 | 4,572,375.00 | |
| Clothing/Uniform Allowance | 50102040 | 2,613,545.00 | |
| Subsistence Allowance | 50102050 | 19,934.05 | |
| Productivity Incentive Allowance | 50102080 | 576,000.00 | |
| Honoraria | 50102100 | 108,036.74 | |
| Hazard Pay | 50102110 | 110,990.75 | |
| Overtime and Night Pay | 50102130 | 428,283.24 | |
| Year End Bonus | 50102140 | 4,753,350.50 | |
| Cash Gift | 50102150 | 712,500.00 | |
| Retirement and Life Insurance Premiums | 50103010 | 16,897,972.26 | |
| Pag-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 | |
| Traveling Expenses - Local | 50201010 | 2,887,281.13 | |
| Traveling Expenses - Foreign | 50201020 | 6,863,736.06 | |
| Training Expenses | 50202010 | 2,394,374.98 | |
| Office Supplies Expenses | 50203010 | 6,128,998.08 | |
| Accountable Forms Expenses | 50203020 | 129,443.30 | |
| Drugs and Medicines Expenses | 50203070 | 359,995.75 | |
| Medical, Dental and Laboratory Supplies Expenses | 50203080 | 19,135.00 | |
| Fuel, Oil and Lubricants Expenses | 50203090 | 1,063,538.69 | |
| Other Supplies and Materials Expenses | 50203990 | 5,597,497.65 | |
| Water Expenses | 50204010 | 2,878,775.85 | |
| Electricity Expenses | 50204020 | 20,424,719.61 | |
| Postage and Courier Services | 50205010 | 258,456.00 | |
| Telephone Expenses | 50205020 | 2,823,045.28 | |
| Internet Subscription Expenses | 50205030 | 2,526,431.04 | |
| Extraordinary and Miscellaneous Expenses | 50210030 | 2,036,883.70 | |
| Legal Services | 50211010 | 13,700.00 | |
| Consultancy Services | 50211030 | 6,553,675.05 | |
| Other Professional Services | 50211990 | 18,353,985.41 | |
| Janitorial Services | 50212020 | 4,522,267.31 | |
| Security Services | 50212030 | 7,242,561.00 | |
| Repairs and Maintenance - Buildings and Other Structures | 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 | |
| Fidelity Bond Premiums | 50215020 | 133,587.75 | |

Department of Finance

<Agency Address>

Central Office

Pre-Closing Trial Balance

As of October 31, 2014

Regular Agency Fund

| Account Title | Account Code | Debit | Credit |
|--|--------------|-------------------------|-------------------------|
| Insurance 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 | 15,000.00 | |
| Subscription Expenses | 50299070 | 400,607.00 | |
| Donations | 50299080 | 150,100.00 | |
| Other Maintenance and Operating Expenses | 50299990 | 41,682,838.87 | |
| Bank Charges | 50301040 | 1,116.46 | |
| Depreciation - Land Improvements | 50501020 | 67,759.02 | |
| Depreciation - Buildings and Other Structures | 50501040 | 18,264,607.64 | |
| Depreciation - Machinery and Equipment | 50501050 | 13,226,963.28 | |
| Depreciation - Transportation Equipment | 50501060 | 2,200,253.35 | |
| Depreciation - Furniture, Fixtures and Books | 50501070 | 771,283.23 | |
| Depreciation - Other Property, Plant and Equipment | 50501990 | 11,448.00 | |
| TOTAL | | 1,903,513,046.30 | 1,903,513,046.30 |

Certified Correct :

Debra R. Sunda
<CHIEF ACCOUNTANT'S NAME>
Chief Accountant
Accounting Division - FSD

Department of Finance

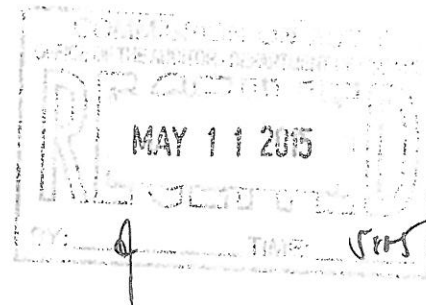
<Agency Address>

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 | | 41,778.33 |
| Information and Communication Technology Equipment | 10605030 | 54,254,261.21 | |
| Accumulated Depreciation - Information and Communication Technology Equipment | 10605031 | | 32,630,542.22 |
| Communication Equipment | 10605070 | 312,652.12 | |
| Accumulated Depreciation - Communication Equipment | 10605071 | | 150,302.08 |
| Other Machinery and Equipment | 10605990 | 3,116,464.54 | |
| Accumulated Depreciation - Other Machinery and Equipment | 10605991 | | 298,519.90 |
| Computer Software | 10801020 | 6,518,797.12 | |
| Accumulated Amortization - Computer Software | 10801021 | | 5,780,806.01 |
| Advances to Contractors | 19902010 | 7,068,940.72 | |
| Other Assets | 19999990 | 159,632,702.72 | |
| Due to BIR | 20201010 | | 23,571.43 |
| Accumulated Surplus/(Deficit) | 30101010 | | 206,688,523.56 |
| Interest Income | 40202210 | | 23,677.40 |
| Subsidy from National Government | 40301010 | | 5,024,001.25 |
| Consultancy Services | 50211030 | 526,666.67 | |
| Depreciation - Infrastructure Assets | 50501030 | 1,150.84 | |
| Depreciation - Machinery and Equipment | 50501050 | 4,749,681.46 | |
| TOTAL | | 250,661,722.18 | 250,661,722.18 |

Certified Correct: *Lolita R. Verdadero*
LOLITA R. VERDADERO
 <CHIEF ACCOUNTANT'S NAME>
 Chief Accountant
 Accounting Division - FSD

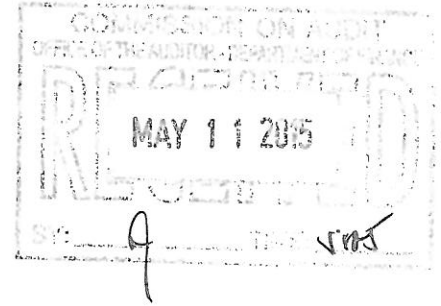
Department of Finance

Central Office

Detailed Statement of Financial Position

As of October 31, 2014

Consolidated Regular Agency and Special Account Funds



ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer

607.00

Petty Cash

390,000.00

390,607.00

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 Disbursement System (MDS), Regular

22,516,854.77

Cash-Modified Disbursement 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

Due from Government-Owned and/or Controlled Corporations

4,688,550.00

27,791,035.58

Other Receivables

Receivables - Disallowances/Charges

2,260,349.96

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

9,172,617.22

Accountable Forms, Plates and Stickers Inventory

89,251.43

Drugs and Medicines Inventory

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

209,048.25

Advances to Officers and Employees

3,908,228.64

4,117,276.89

Prepayments

Advances to Contractors

7,554,875.50

Prepaid Insurance

277,142.48

Other Prepayments

3,633,605.41

11,465,623.39

15,582,900.28

Total Current Assets

209,876,126.16

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

4,922,571.27

6,149,728.73

Infrastructure Assets

Power Supply

98,490.84

Less: Accumulated Depreciation - Power Supply

41,778.33

56,712.51

Buildings and Other Structures

Buildings

687,488,595.82

Less: Accumulated Depreciation - Buildings

244,112,185.83

443,376,409.99

Other Structures

12,700,149.06

Less: Accumulated Depreciation - Other Structures

1,061,055.98

11,639,093.08

455,015,503.07

Machinery and Equipment

Office Equipment

304,416.54

Less: Accumulated Depreciation - Office Equipment

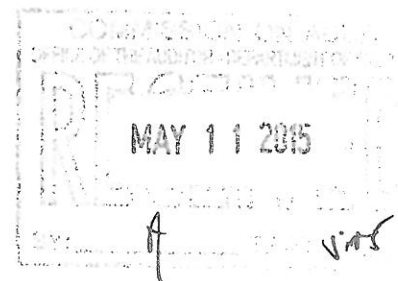
187,853.44

116,563.10

| | | | |
|--|----------------------|---------------------|--------------------------------|
| Information and Communication Technology Equipment | 173,815,958.84 | | |
| Less: Accumulated Depreciation - Information and Communication Tech | <u>89,888,398.73</u> | 83,927,560.11 | |
| Communication Equipment | 3,236,036.22 | | |
| Less: Accumulated Depreciation - Communication Equipment | <u>1,467,918.44</u> | 1,768,117.78 | |
| Disaster Response and Rescue Equipment | 50,514.40 | | |
| Less: Accumulated Depreciation - Disaster Response and Rescue Equip | <u>40,533.74</u> | 9,980.66 | |
| Military, Police and Security Equipment | 181,428.46 | | |
| Accumulated Depreciation - Military, Police and Security Equipment | <u>163,293.38</u> | 18,135.08 | |
| Medical Equipment | 541,590.00 | | |
| Less: Accumulated Depreciation - Medical Equipment | <u>213,501.55</u> | 328,088.45 | |
| Sports Equipment | 6,950.00 | | |
| Less: Accumulated Depreciation - Sports Equipment | <u>5,976.57</u> | 973.43 | |
| Other Machinery and Equipment | 6,586,308.10 | | |
| Less: Accumulated Depreciation - Other Machinery and Equipment | <u>2,219,364.10</u> | 4,366,944.00 | 90,536,362.61 |
| Transportation Equipment | | | |
| Motor Vehicles | 23,770,996.00 | | |
| Less: Accumulated Depreciation - Motor Vehicles | <u>15,177,155.00</u> | | 8,593,841.00 |
| Furniture and Fixtures and Books | | | |
| Furniture and Fixtures | 36,960,978.55 | | |
| Less: Accumulated Depreciation - Furniture and Fixtures | <u>12,451,047.01</u> | 24,509,931.54 | |
| Books | 1,768,597.65 | | |
| Less: Accumulated Depreciation - Books | <u>773,955.51</u> | 994,642.14 | 25,504,573.68 |
| Construction in Progress | | | |
| Construction in Progress - Buildings and Other Structures | | | 0.00 |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | 298,190.92 | | |
| Less: Accumulated Depreciation - Other Property, Plant and Equipment | <u>146,260.73</u> | 151,930.19 | 915,277,004.51 |
| Intangible assets | | | |
| Intangible Assets | | | |
| Computer Software | 22,635,257.63 | | |
| Less: Accumulated Amortization - Computer Software | <u>15,134,738.73</u> | | 7,500,518.90 |
| Other Assets | | | <u>229,281,079.54</u> |
| Total Non-Current Assets | | | <u>1,152,341,347.35</u> |
| TOTAL ASSETS | | | <u>1,362,217,473.51</u> |
| TOTAL LIABILITIES | | | |
| Current Liabilities | | | |
| Payable Accounts | | | |
| Accounts Payable | | 857,713.28 | |
| Due to Officers and Employees | | <u>26,280.83</u> | 883,994.11 |
| Inter-Agency Payables | | | |
| 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 | | 230,520.87 | |
| Due to GOCCs | | <u>1,754,633.34</u> | 9,338,829.22 |
| Trust Liabilities | | | |
| Trust Liabilities | | | 949,330.67 |
| Other Liability Accounts | | | |
| Bail Bonds Payable | | 424,008.00 | |
| Guaranty/Security Deposits Payable | | 8,747,970.94 | |
| Other Payables | | <u>993,825.95</u> | 10,165,804.89 |
| TOTAL LIABILITIES | | | 21,337,958.89 |
| EQUITY | | | |
| Government Equity | | | |
| Accumulated Surplus/(Deficit) | | 1,183,074,169.88 | |
| Add: Current Operations | | 157,805,344.74 | |
| Less: Cash- Treasury/Agency Deposit, Regular | | <u>-</u> | 157,805,344.74 |
| TOTAL LIABILITIES AND EQUITY | | | <u>1,362,217,473.51</u> |

Department of Finance

Central Office
Detailed Statement of Financial Position
 As of October 31, 2014
 Regular Agency Fund



| ASSETS | | | |
|---|-----------------------|----------------------|-----------------------|
| Current Assets | | | |
| Cash and Cash Equivalent | | | |
| Cash on Hand | | | |
| Cash - Collecting Officer | 607.00 | | |
| Petty Cash | | | |
| Cash in Bank - Local Currency | <u>390,000.00</u> | 390,607.00 | |
| Cash in Bank - Local Currency, Current Account | | | 89,407,541.29 |
| Treasury/Agency Cash Accounts | | | |
| Cash-Treasury/Agency Deposits, Regular | 26,416,644.29 | | |
| Cash-Modified Disbursement System (MDS) , Regular | 22,516,854.77 | | |
| Cash-Modified Disbursement System (MDS) , Special | <u>149,526.26</u> | <u>49,083,025.32</u> | 138,881,173.61 |
| Receivables | | | |
| Inter-Agency Receivables | | | |
| Due from National Government Agencies | 23,102,485.58 | | |
| Due from Government-Owned and/or Controlled Corporations | <u>4,688,550.00</u> | 27,791,035.58 | |
| Other Receivables | | | |
| Receivables - Disallowances/Charges | 2,260,349.96 | | |
| Due from Officers and Employees | 20,467.69 | | |
| Other Receivables | <u>287,553.89</u> | <u>2,568,371.54</u> | 30,359,407.12 |
| Inventories | | | |
| Inventory held for Consumptions | | | |
| Office Supplies Inventory | 9,172,617.22 | | |
| Accountable Forms, Plates and Stickers Inventory | 89,251.43 | | |
| Drugs and Medicines Inventory | 0.00 | | |
| Medical, Dental and Laboratory Supplies Inventory | 1,767.54 | | |
| Fuel, Oil and Lubricants Inventory | 14,235.00 | | |
| Other Supplies and Materials Inventory | <u>1,392,860.02</u> | | 10,670,731.21 |
| Other Assets | | | |
| Advances | | | |
| Advances to Special Disbursing Officer | 209,048.25 | | |
| Advances to Officers and Employees | <u>3,908,228.64</u> | 4,117,276.89 | |
| Prepayments | | | |
| Advances to Contractors | 485,934.78 | | |
| Prepaid Insurance | 277,142.48 | | |
| Other Prepayments | <u>3,633,605.41</u> | <u>4,396,682.67</u> | 8,513,959.56 |
| Total Current Assets | | | |
| | | | 188,425,271.50 |
| Non-Current Assets | | | |
| Investments | | | |
| Financial Assets - Others | | | |
| Investments in Stocks | 3,500.00 | | |
| Other Investments | <u>279,244.40</u> | | 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 | <u>4,922,571.27</u> | | 6,149,728.73 |
| Buildings and Other Structures | | | |
| Buildings | 687,488,595.82 | | |
| Less: Accumulated Depreciation - Buildings | <u>244,112,185.83</u> | 443,376,409.99 | |
| Other Structures | 12,700,149.06 | | |
| Less: Accumulated Depreciation - Other Structures | <u>1,061,055.98</u> | <u>11,639,093.08</u> | 455,015,503.07 |
| Machinery and Equipment | | | |
| Office Equipment | 304,416.54 | | |
| Less: Accumulated Depreciation - Office Equipment | <u>187,853.44</u> | 116,563.10 | |
| Information and Communication Technology Equipment | 119,561,697.63 | | |
| Less: Accumulated Depreciation - Information and Communication Tecf | <u>57,257,856.51</u> | 62,303,841.12 | |
| Communication Equipment | 2,923,384.10 | | |
| Less: Accumulated Depreciation - Communication Equipment | <u>1,317,616.36</u> | 1,605,767.74 | |

| | | | |
|--|----------------------|---------------------|--------------------------------|
| Disaster Response and Rescue Equipment | 50,514.40 | | |
| Less: Accumulated Depreciation - Disaster Response and Rescue Equip | <u>40,533.74</u> | 9,980.66 | |
| Military, Police and Security Equipment | 181,428.46 | | |
| Accumulated Depreciation - Military, Police and Security Equipment | <u>163,293.38</u> | 18,135.08 | |
| Medical Equipment | 541,590.00 | | |
| Less: Accumulated Depreciation - Medical Equipment | <u>213,501.55</u> | 328,088.45 | |
| Sports Equipment | 6,950.00 | | |
| Less: Accumulated Depreciation - Sports Equipment | <u>5,976.57</u> | 973.43 | |
| Other Machinery and Equipment | 3,469,843.56 | | |
| Less: Accumulated Depreciation - Other Machinery and Equipment | <u>1,920,844.20</u> | 1,548,999.36 | 65,932,348.94 |
| Transportation Equipment | | | |
| Motor Vehicles | 23,770,996.00 | | |
| Less: Accumulated Depreciation - Motor Vehicles | <u>15,177,155.00</u> | | 8,593,841.00 |
| Furniture and Fixtures and Books | | | |
| Furniture and Fixtures | 36,960,978.55 | | |
| Less: Accumulated Depreciation - Furniture and Fixtures | <u>12,451,047.01</u> | 24,509,931.54 | |
| Books | 1,768,597.65 | | |
| Less: Accumulated Depreciation - Books | <u>773,955.51</u> | 994,642.14 | 25,504,573.68 |
| Construction in Progress | | | |
| Construction in Progress - Buildings and Other Structures | | | 0.00 |
| Other Property, Plant and Equipment | | | |
| Other Property, Plant and Equipment | 298,190.92 | | |
| Less: Accumulated Depreciation - Other Property, Plant and Equipment | <u>146,260.73</u> | | |
| Intangible assets | | | |
| Intangible Assets | | | |
| Computer Software | 16,116,460.51 | | |
| Less: Accumulated Amortization - Computer Software | <u>9,353,932.72</u> | | 6,762,527.79 |
| Other Assets | | | |
| | | | <u>69,648,376.82</u> |
| Total Non-Current Assets | | | <u>967,309,927.34</u> |
| TOTAL ASSETS | | | <u>1,155,735,198.84</u> |
| TOTAL LIABILITIES | | | |
| Current Liabilities | | | |
| Payable Accounts | | | |
| Accounts Payable | | 857,713.28 | |
| Due to Officers and Employees | | <u>26,280.83</u> | 883,994.11 |
| Inter-Agency Payables | | | |
| Due to BIR | | 6,843,364.33 | |
| Due to GSIS | | 384,762.59 | |
| Due to Pag-IBIG | | (10,875.73) | |
| Due to PhilHealth | | 112,852.39 | |
| Due to NGAs | | 230,520.87 | |
| Due to GOCCs | | <u>1,754,633.34</u> | 9,315,257.79 |
| Trust Liabilities | | | |
| Trust Liabilities | | | 949,330.67 |
| Other Liability Accounts | | | |
| Bail Bonds Payable | | 424,008.00 | |
| Guaranty/Security Deposits Payable | | 8,747,970.94 | |
| Other Payables | | <u>993,825.95</u> | 10,165,804.89 |
| TOTAL LIABILITIES | | | <u>21,314,387.46</u> |
| EQUITY | | | |
| Government Equity | | | |
| Accumulated Surplus/(Deficit) | | | 976,385,646.32 |
| Add: Current Operations | | 158,035,165.06 | |
| Less: Cash- Treasury/Agency Deposit, Regular | | <u>-</u> | 158,035,165.06 |
| TOTAL LIABILITIES AND EQUITY | | | <u>1,155,735,198.84</u> |

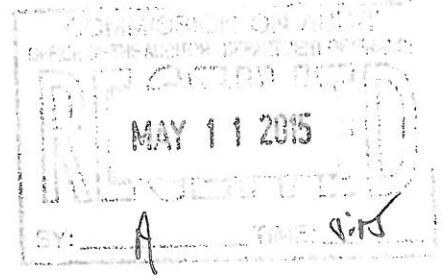
Department of Finance

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

98,490.84

Less: Accumulated Depreciation - Power Supply

41,778.33

56,712.51

Machinery and Equipment

Information and Communication Technology Equipment

54,254,261.21

Less: Accumulated Depreciation - Information and Communication Technology Equipm

32,630,542.22

21,623,718.99

Communication Equipment

312,652.12

Less: Accumulated Depreciation - Communication Equipment

150,302.08

162,350.04

Other Machinery and Equipment

3,116,464.54

Less: Accumulated Depreciation - Other Machinery and Equipment

298,519.90

2,817,944.64

24,604,013.67

Intangible assets

Intangible Assets

Computer Software

6,518,797.12

Less: Accumulated Amortization - Computer Software

5,780,806.01

737,991.11

25,398,717.29

Other Assets

159,632,702.72

Total Non-Current Assets

185,031,420.01

TOTAL ASSETS

206,482,274.67

TOTAL LIABILITIES

Current Liabilities - Due to BIR

23,571.43

TOTAL LIABILITIES

23,571.43

EQUITY

Government Equity

Accumulated Surplus/(Deficit)

206,688,523.56

Add: Current Operations

(229,820.32)

Less: Cash- Treasury/Agency Deposit, Regular

(229,820.32)

206,458,703.24

TOTAL LIABILITIES AND EQUITY

206,482,274.67

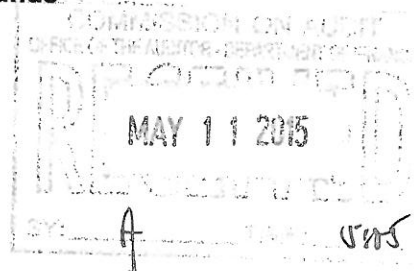
Department of Finance

Central Office

Detailed Statement of Financial Performance

For the period ending October 31, 2014

Consolidated Regular Agency and Special Account Funds



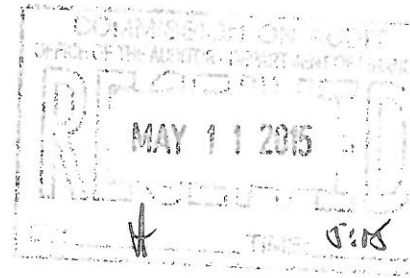
| | | | |
|---|----------------|----------------|----------------------|
| Revenue | | | |
| Service and Business Income | | | |
| Service Income | | | |
| Clearance and Certification Fees | 117,500.00 | | |
| Processing Fees | 24,755,017.73 | | |
| Other Service Income | 560,511.29 | 25,433,029.02 | |
| Business Income | | | |
| Rent/Lease Income | 837,222.40 | | |
| Interest Income | 309,343.18 | 1,146,565.58 | 26,579,594.60 |
| Total Revenue | | | 26,579,594.60 |
| Less: Current Operating Expenses | | | |
| Personnel Services | | | |
| 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 | | |
| Laundry Allowance | 0.00 | | |
| 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 | | |
| Other Bonuses and Allowances | 0.00 | 27,443,338.86 | |
| Personnel Benefit Contributions | | | |
| Retirement and Life Insurance Premiums | 16,897,972.26 | | |
| Pag-IBIG Contributions | 409,150.00 | | |
| PhilHealth 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 | | | |
| Traveling Expenses | | | |
| Traveling Expenses - Local | 2,887,281.13 | | |
| Traveling Expenses - Foreign | 6,863,736.06 | 9,751,017.19 | |
| Training and Scholarship Expenses | | | |
| Training Expenses | 2,394,374.98 | 2,394,374.98 | |

| | | | |
|--|----------------------|---------------|----------------|
| Supplies 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 | <u>5,597,497.65</u> | 13,298,608.47 | |
| Utility Expenses | | | |
| Water Expenses | 2,878,775.85 | | |
| Electricity Expenses | <u>20,424,719.61</u> | 23,303,495.46 | |
| Communication Expenses | | | |
| Postage and Courier Services | 258,456.00 | | |
| Telephone Expenses | 2,823,045.28 | | |
| Internet Subscription Expenses | <u>2,526,431.04</u> | 5,607,932.32 | |
| Confidential, Intelligence and Extraordinary Expenses | | | |
| Extraordinary and Miscellaneous Expenses | <u>2,036,883.70</u> | 2,036,883.70 | |
| Professional Services | | | |
| Legal Services | 13,700.00 | | |
| Consultancy Services | 7,080,341.72 | | |
| Other Professional Services | <u>18,353,985.41</u> | 25,448,027.13 | |
| General Services | | | |
| Janitorial Services | 4,522,267.31 | | |
| Security Services | <u>7,242,561.00</u> | 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 | <u>671,777.17</u> | 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 | <u>3,383,207.84</u> | 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 | <u>41,682,838.87</u> | 83,502,767.09 | 188,247,475.77 |
| Financial Expenses | | | |
| Financial Expenses | | | |
| Bank Charges | <u>1,116.46</u> | | 1,116.46 |
| Non-Cash Expenses | | | |
| Depreciation | | | |
| 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, Fixtures and Books | 771,283.20 | |
| Depreciation - Other Property, Plant and Equipment | 11,448.00 | 39,293,146.82 |
| Total Operating Expenses | | 403,938,830.90 |
| Surplus/(Deficit) from Current Operations | | (377,359,236.30) |
| Financial Assistance/Subsidy from LGUs, GOCCs | | |
| Subsidy from National Government | | 493,360,176.58 |
| Gains | | |
| Other Gains | | 41,804,404.46 |
| Surplus(Deficit) for the period | | 157,805,344.74 |

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Department of Finance
Central Office
Detailed Statement of Financial Performance
For the period ending October 31, 2014
Regular Agency Fund



| | | | |
|---|-------------------|---------------------|----------------------|
| Revenue | | | |
| Service and Business Income | | | |
| Service Income | | | |
| Clearance and Certification Fees | 117,500.00 | | |
| Processing Fees | 24,755,017.73 | | |
| Other Service Income | <u>560,511.29</u> | 25,433,029.02 | |
| Business Income | | | |
| Rent/Lease Income | 837,222.40 | | |
| Interest Income | <u>285,665.78</u> | <u>1,122,888.18</u> | <u>26,555,917.20</u> |
| Total Revenue | | | <u>26,555,917.20</u> |
| Less: Current Operating Expenses | | | |
| Personnel Services | | | |
| Salaries and Wages | | | |
| Salaries and Wages - Regular | 126,794,078.56 | | |
| Salaries and Wages - Casual/Contractual | <u>865,059.97</u> | 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 | <u>712,500.00</u> | 27,443,338.86 | |
| Personnel Benefit Contributions | | | |

Department of Finance
Central Office
Detailed Statement of Financial Performance
For the period ending October 31, 2014
Regular Agency Fund

| | | | |
|---|----------------------|---------------------|----------------|
| Retirement and Life Insurance Premiums | 16,897,972.26 | | |
| Pag-IBIG Contributions | 409,150.00 | | |
| PhilHealth Contributions | 1,119,287.50 | | |
| Employees Compensation Insurance Premiums | <u>410,818.00</u> | 18,837,227.76 | |
| Other Personnel Benefits | | | |
| Terminal Leave Benefits | 2,078,386.70 | | |
| Other Personnel Benefits | <u>379,000.00</u> | <u>2,457,386.70</u> | 176,397,091.85 |
| Maintenance and Other Operating Expenses | | | |
| Traveling Expenses | | | |
| Traveling Expenses - Local | 2,887,281.13 | | |
| Traveling Expenses - Foreign | <u>6,863,736.06</u> | 9,751,017.19 | |
| Training and Scholarship Expenses | | | |
| Training Expenses | <u>2,394,374.98</u> | 2,394,374.98 | |
| Supplies 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 | <u>5,597,497.65</u> | 13,298,608.47 | |
| Utility Expenses | | | |
| Water Expenses | 2,878,775.85 | | |
| Electricity Expenses | <u>20,424,719.61</u> | 23,303,495.46 | |
| Communication Expenses | | | |
| Postage and Courier Services | 258,456.00 | | |
| Telephone Expenses | 2,823,045.28 | | |
| Internet Subscription Expenses | <u>2,526,431.04</u> | 5,607,932.32 | |
| Confidential, Intelligence and Extraordinary Expenses | | | |

Department of Finance
Central Office
Detailed Statement of Financial Performance
For the period ending October 31, 2014
Regular Agency Fund

| | | | |
|--|----------------------|----------------------|----------------|
| Extraordinary and Miscellaneous Expenses | <u>2,036,883.70</u> | 2,036,883.70 | |
| Professional Services | | | |
| Legal Services | 13,700.00 | | |
| Consultancy Services | 6,553,675.05 | | |
| Other Professional Services | <u>18,353,985.41</u> | 24,921,360.46 | |
| General Services | | | |
| Janitorial Services | 4,522,267.31 | | |
| Security Services | <u>7,242,561.00</u> | 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 | <u>671,777.17</u> | 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 | <u>3,383,207.84</u> | 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 | <u>41,682,838.87</u> | <u>83,502,767.09</u> | 187,720,809.10 |
| Financial Expenses | | | |
| Financial Expenses | | | |
| Bank Charges | <u>1,116.46</u> | | 1,116.46 |

Department of Finance
Central Office
Detailed Statement of Financial Performance
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 | <u>11,448.00</u> | <u>34,542,314.52</u> |

Total Operating Expenses

398,661,331.93

Surplus/(Deficit) from Current Operations

(372,105,414.73)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government

488,336,175.33

488,336,175.33

Gains

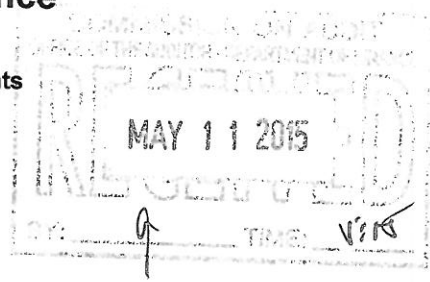
Other Gains

41,804,404.46

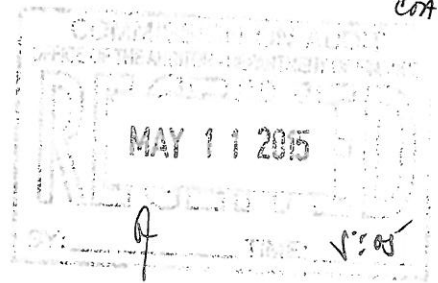
Surplus(Deficit) for the period

158,035,165.06

Department of Finance
 Central Office
Detailed Statement of Financial Performance
 For the period ending October 31, 2014
Special Account - Foreign Assisted/Grants



| | | |
|--|---------------------|----------------------------|
| Revenue | | <u>23,677.40</u> |
| Service and Business Income | | |
| Business Income | | |
| Interest Income | | |
| Total Revenue | | <u>23,677.40</u> |
| Less: Current Operating Expenses | | |
| Maintenance and Other Operating Expenses | | |
| Professional Services | | |
| Consultancy Services | <u>526,666.67</u> | 526,666.67 |
| Non-Cash Expenses | | |
| Depreciation | | |
| Depreciation - Infrastructure Assets | 1,150.84 | |
| Depreciation - Machinery and Equipment | <u>4,749,681.46</u> | <u>4,750,832.30</u> |
| Total Operating Expenses | | <u>5,277,498.97</u> |
| Surplus/(Deficit) from Current Operations | | <u>(5,253,821.57)</u> |
| Financial Assistance/Subsidy from LGUs, GOCCs | | |
| Subsidy from National Government | 5,024,001.25 | 5,024,001.25 |
| Surplus(Deficit) for the period | | <u><u>(229,820.32)</u></u> |



Department of Finance

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