



Department of Finance

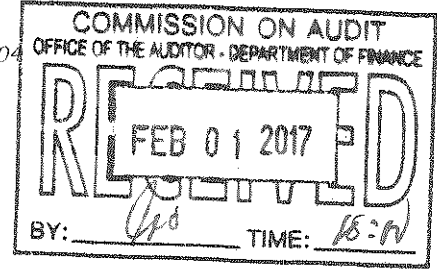
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of November 30, 2016

(All Funds)



Account Title	Account Code	Debit	Credit
Cash - Collecting Officer	10101010	9,850.00	
Petty Cash	10101020	514,970.00	
Cash in Bank - Local Currency, Current Account	10102020	41,248,014.97	
Cash in Bank - Foreign Currency, Savings Account	10103030	2,817.47	
Cash - Treasury/Agency Deposit, Regular	10104010	10,493,812.24	
Cash - Modified Disbursement System (MDS), Regular	10104040	31,092,749.71	
Cash - Modified Disbursement System (MDS), Special Account	10104050	21,341,785.40	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Due from National Government Agencies	10303010	27,626,858.00	
Due from Government-Owned and/or Controlled Corporations	10303020	45,026,978.94	
Receivables - Disallowances/Charges	10305010	2,246,575.05	
Due from Officers and Employees	10305020	7,551.90	
Other Receivables	10305990	286,553.89	
Office Supplies Inventory	10404010	10,012,853.92	
Accountable Forms, Plates and Stickers Inventory	10404020	124,798.79	
Drugs and Medicines Inventory	10404060	42,794.71	
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	2,166,428.94	
Semi-Expendable Communications Equipment	10405070	3,840.00	
Land	10601010	329,268,352.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		528,455.78
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		84,204.23
Buildings	10604010	675,593,555.09	
Accumulated Depreciation - Buildings	10604011		260,849,381.97
Other Structures	10604990	12,700,149.06	
Accumulated Depreciation - Other Structures	10604991		2,685,931.03
Office Equipment	10605020	791,376.07	
Accumulated Depreciation - Office Equipment	10605021		696,056.51
Information and Communication Technology Equipment	10605030	259,923,493.88	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		158,541,539.52
Communication Equipment	10605070	2,492,531.40	
Accumulated Depreciation - Communication Equipment	10605071		1,432,816.52
Military, Police and Security Equipment	10605100	32,000.00	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		30,400.00
Medical Equipment	10605110	440,900.00	
Accumulated Depreciation - Medical Equipment	10605111		212,005.16
Sports Equipment	10605130	25,000.00	
Accumulated Depreciation - Sports Equipment	10605131		23,750.00
Other Machinery and Equipment	10605990	7,460,972.97	
Accumulated Depreciation - Other Machinery and Equipment	10605991		4,161,266.02
Motor Vehicles	10606010	37,855,400.00	
Accumulated Depreciation - Motor Vehicles	10606011		23,364,046.30
Furniture and Fixtures	10607010	25,154,064.10	
Accumulated Depreciation - Furniture and Fixtures	10607011		6,839,645.07
Books	10607020	1,635,784.05	
Accumulated Depreciation - Books	10607021		1,075,705.32
Other Property, Plant and Equipment	10698990	5,608,247.19	
Accumulated Depreciation - Other Property, Plant and Equipment	10698991		4,925,311.38
Construction in Progress - Buildings and Other Structures	10699030	173,157,962.80	
Computer Software	10801020	22,635,257.63	
Accumulated Amortization - Computer Software	10801021		20,714,930.89
Advances to Special Disbursing Officer	19901030	2,748,191.26	
Advances to Officers and Employees	19901040	2,013,586.28	
Advances to Contractors	19902010	8,681,173.24	
Prepaid Insurance	19902050	4,343,402.98	
Other Prepayments	19902990	3,587,961.27	
Other Assets	19999990	25,767,233.71	
Due to Officers and Employees	20101020		124,466.89
Due to BIR	20201010		9,376,375.27
Due to GSIS	20201020		2,640,184.71
Due to Pag-IBIG	20201030		297,095.21
Due to PhilHealth	20201040		237,564.89



## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

### Pre-Closing Trial Balance

As of November 30, 2016

Account Title	Account Code	Debit	Credit
Due to NGAs	20201050		267,118.43
Due to GOCCs	20201060		2,084,189.38
Trust Liabilities	20401010		96,618.80
Bail Bonds Payable	20401030		9,000.00
Guaranty/Security Deposits Payable	20401040		4,028,231.21
Other Deferred Credits	20501990		12,817.90
Other Payables	29999990		2,217,693.95
Accumulated Surplus/(Deficit)	30101010		1,172,448,339.29
Clearance and Certification Fees	40201040		97,900.00
Processing Fees	40201130		5,828,829.79
Other Service Income	40201990		347,600.00
Rent/Lease Income	40202050		920,944.64
Interest Income	40202210		92,279.36
Subsidy from National Government	40301010		540,118,330.94
Gain on Foreign Exchange (FOREX)	40501010		615,618.46
Other Gains	40501990		45,000.00
Miscellaneous Income	40609990		14,682.10
Salaries and Wages - Regular	50101010	151,289,202.16	
Salaries and Wages - Casual/Contractual	50101020	4,339,893.39	
Personal Economic Relief Allowance (PERA)	50102010	8,027,898.99	
Representation Allowance (RA)	50102020	5,981,000.00	
Transportation Allowance (TA)	50102030	4,132,875.00	
Clothing/Uniform Allowance	50102040	2,356,890.96	
Subsistence Allowance	50102050	32,200.00	
Laundry Allowance	50102060	4,520.33	
Monoraria	50102100	4,965,078.94	
Hazard Pay	50102110	205,679.25	
Overtime and Night Pay	50102130	179,994.36	
Year End Bonus	50102140	26,348,603.95	
Cash Gift	50102150	1,795,000.00	
Other Bonuses and Allowances	50102990	6,325,000.00	
Retirement and Life Insurance Premiums	50103010	16,713,048.03	
Pag-IBIG Contributions	50103020	371,500.00	
PhilHealth Contributions	50103030	1,041,043.75	
Employees Compensation Insurance Premiums	50103040	371,877.50	
Retirement Gratuity	50104020	16,562.63	
Terminal Leave Benefits	50104030	4,349,097.35	
Other Personnel Benefits	50104990	4,516,283.55	
Traveling Expenses - Local	50201010	1,386,243.62	
Traveling Expenses - Foreign	50201020	16,006,669.60	
Training Expenses	50202010	8,177,794.90	
Office Supplies Expenses	50203010	6,344,458.79	
Accountable Forms Expenses	50203020	173,404.28	
Drugs and Medicines Expenses	50203070	584,062.19	
Medical, Dental and Laboratory Supplies Expenses	50203080	31,786.55	
Fuel, Oil and Lubricants Expenses	50203090	645,192.96	
Semi-Expendable Machinery and Equipment Expenses	50203210	441,405.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	50203220	508,731.50	
Other Supplies and Materials Expenses	50203990	2,810,097.19	
Water Expenses	50204010	2,904,348.84	
Electricity Expenses	50204020	15,755,347.50	
Postage and Courier Services	50205010	364,747.05	
Telephone Expenses	50205020	4,947,482.05	
Internet Subscription Expenses	50205030	8,114,400.00	
Extraordinary and Miscellaneous Expenses	50210030	1,896,514.37	
Postal Services	50211010	63,450.00	
Consultancy Services	50211030	20,968,421.10	
Other Professional Services	50211990	22,138,018.99	
Funerarial Services	50212020	2,991,383.30	
Security Services	50212030	5,032,293.75	
Repairs and Maintenance - Buildings and Other Structures	50213040	5,680,576.62	
Repairs and Maintenance - Machinery and Equipment	50213050	681,885.00	
Repairs and Maintenance - Transportation Equipment	50213060	823,674.74	
Repairs and Maintenance - Furniture and Fixtures	50213070	6,600.00	
Taxes, Duties and Licenses	50215010	7,615,809.62	
Fidelity Bond Premiums	50215020	232,826.48	
Insurance Expenses	50215030	1,478,110.51	



Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

Pre-Closing Trial Balance

As of November 30, 2016

Account Title	Account Code	Debit	Credit
Advertising Expenses	50299010	4,907,938.68	
Printing and Publication Expenses	50299020	1,794,900.00	
Representation Expenses	50299030	857,207.93	
Transportation and Delivery Expenses	50299040	123,010.00	
Rent/Lease Expenses	50299050	6,179,638.55	
Membership Dues and Contributions to Organizations	50299060	15,000.00	
Subscription Expenses	50299070	2,554,011.80	
Donations	50299080	207,219.07	
Other Maintenance and Operating Expenses	50299990	5,221,165.16	
Depreciation - Land Improvements	50501020	83,461.73	
Depreciation - Infrastructure Assets	50501030	12,659.24	
Depreciation - Buildings and Other Structures	50501040	6,549,616.62	
Depreciation - Machinery and Equipment	50501050	14,855,689.94	
Depreciation - Transportation Equipment	50501060	3,502,708.66	
Depreciation - Furniture, Fixtures and Books	50501070	477,114.45	
Amortization - Intangible Assets	50502010	828,979.04	
Loss on Foreign Exchange (FOREX)	50504010	806,017.04	
Loss of Assets	50504090	112,113.46	
<b>TOTAL</b>		<b>2,228,086,326.92</b>	<b>2,228,086,326.92</b>

- 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
- OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS

Certified Correct :

*Lolita R. Verdadero*  
**LOLITA R. VERDADERO**  
 Chief Accountant  
 Accounting Division - FSD

Accts

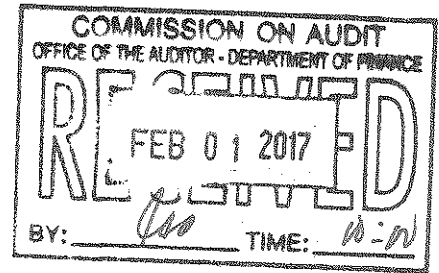
Department of Finance (OSEC)

Detailed Statement of Financial Position

As of November 30, 2016

All Funds

(Consolidated Regular Agency and Special Account Funds and Trust)



ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer  
Petty Cash

9,850.00  
514,970.00

524,820.00

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

41,248,014.97

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

2,817.47

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Regular  
Cash-Modified Disbursements System (MDS), Regular  
Cash-Modified Disbursements System (MDS), Special Account  
Cash-Modified Disbursements System (MDS), Trust

10,493,812.24  
31,092,749.71  
21,341,785.40  
0.00

62,928,347.35  
104,703,999.79

Receivables

Inter-Agency Receivables

Due from National Government Agencies  
Due from Government-Owned and/or Controlled Corporations

27,626,858.00  
45,026,978.94

72,653,836.94

Other Receivables

Receivables - Disallowances/Charges  
Due from Officers and Employees  
Other Receivables

2,246,575.05  
7,551.90  
286,553.89

2,540,680.84  
75,194,517.78

Inventories

Inventory held for Consumptions

Office Supplies Inventory  
Accountable Forms, Plates and Stickers Inventory  
Drugs and Medicines Inventory  
Medical, Dental and Laboratory Supplies Inventory  
Fuel, Oil and Lubricants Inventory  
Other Supplies and Materials Inventory

10,012,853.92  
124,798.79  
42,794.71  
1,767.54  
14,235.00  
2,166,428.94

12,362,878.90

Semi-Expendable Machinery and Equipment

Semi-Expendable

Semi-Expendable Communication Equipment

3,840.00

Other Current Assets

Advances

Advances to Special Disbursing Officer  
Advances to Officers and Employees

2,748,191.26  
2,013,586.28

4,761,777.54

Prepayments

Advances to Contractors  
Prepaid Insurance  
Other Prepayments

8,681,173.24  
4,343,402.98  
3,587,961.27

16,612,537.49  
21,374,315.03

Total Current Assets

213,639,551.50

Non-Current Assets

Investments

Financial Assets - Others

Investments in Stocks  
Other Investments

3,500.00  
279,244.40

282,744.40

Property Plant and Equipment

Land

Land			329,268,352.72	
Land Improvements				
Other Land Improvements	2,265,821.50			
Less: Accumulated Depreciation - Other Land Improvements	<u>528,455.78</u>			1,737,365.72
Infrastructure Assets				
Power Supply	98,490.84			
Less: Accumulated Depreciation - Power Supply	<u>84,204.23</u>			14,286.61
Buildings and Other Structures				
Buildings	675,593,555.09			
Less: Accumulated Depreciation - Buildings	<u>260,849,381.97</u>	414,744,173.12		
Other Structures	12,700,149.06			
Less: Accumulated Depreciation - Other Structures	<u>2,685,931.03</u>	10,014,218.03		424,758,391.15
Machinery and Equipment				
Office Equipment	791,376.07			
Less: Accumulated Depreciation - Office Equipment	<u>696,056.51</u>		95,319.56	
Information and Communication Technology Equipment	259,923,493.88			
Less: Accumulated Depreciation - Information and Communication Technology Equipment	<u>158,541,539.52</u>	101,381,954.36		
Communication Equipment	2,492,531.40			
Less: Accumulated Depreciation - Communication Equipment	<u>1,432,816.52</u>		1,059,714.88	
Disaster Response and Rescue Equipment				
Less: Accumulated Depreciation - Disaster Response and Rescue Equipment	<u>-</u>		0.00	
Military, Police and Security Equipment	32,000.00			
Accumulated Depreciation - Military, Police and Security Equipment	<u>30,400.00</u>		1,600.00	
Medical Equipment	440,900.00			
Less: Accumulated Depreciation - Medical Equipment	<u>212,005.16</u>		228,894.84	
Sports Equipment	25,000.00			
Less: Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>		1,250.00	
Other Machinery and Equipment	7,460,972.97			
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>4,161,266.02</u>	3,299,706.95		106,068,440.59
Transportation Equipment				
Motor Vehicles	37,855,400.00			
Less: Accumulated Depreciation - Motor Vehicles	<u>23,364,046.30</u>			14,491,353.70
Furniture and Fixtures and Books				
Furniture and Fixtures	25,154,064.10			
Less: Accumulated Depreciation - Furniture and Fixtures	<u>6,839,645.07</u>	18,314,419.03		
Books	1,635,784.05			
Less: Accumulated Depreciation - Books	<u>1,075,705.32</u>	560,078.73		18,874,497.76
Construction in Progress				
Construction in Progress - Buildings and Other Structures				173,157,962.80
Other Property, Plant and Equipment				
Other Property, Plant and Equipment	5,608,247.19			
Less: Accumulated Depreciation - Other Property, Plant and Equipment	<u>4,925,311.38</u>		682,935.81	1,069,053,586.86
Intangible assets				
Intangible Assets				
Computer Software	22,635,257.63			
Less: Accumulated Amortization - Computer Software	<u>20,714,930.89</u>			1,920,326.74
Other Non-Current Assets				
Other Assets				<u>25,767,233.71</u>
Total Non-Current Assets				<u>1,097,023,891.71</u>
<b>TOTAL ASSETS</b>				<u><b>1,310,663,443.21</b></u>
<b>TOTAL LIABILITIES</b>				
Current Liabilities				

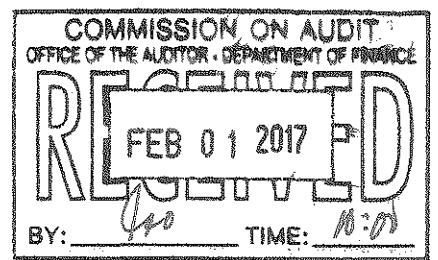
Payable Accounts			
Accounts Payable		0.00	
Due to Officers and Employees		<u>124,466.89</u>	124,466.89
Inter-Agency Payables			
Due to BIR		9,376,375.27	
Due to GSIS		2,640,184.71	
Due to Pag-IBIG		297,095.21	
Due to PhilHealth		237,564.89	
Due to NGAs		267,118.43	
Due to GOCCs		<u>2,084,189.38</u>	14,902,527.89
Trust Liabilities			
Trust Liabilities		96,618.80	
Bail Bonds Payable		9,000.00	
Guaranty/Security Deposits Payable		<u>4,028,231.21</u>	4,133,850.01
Deferred Credits/Unearned Income			
Other Deferred Credits			12,817.90
Other Payables			
Other Payables			<u>2,217,693.95</u>
<b>TOTAL LIABILITIES</b>			<u><b>21,391,356.64</b></u>
<b>TOTAL ASSETS less TOTAL LIABILITIES</b>			<u><b>1,289,272,086.57</b></u>
<b>EQUITY</b>			
Government Equity			
Accumulated Surplus/(Deficit)		1,172,448,339.29	
Add: Current Operations		<u>116,823,747.28</u>	1,289,272,086.57
<b>TOTAL EQUITY</b>			<u><b>1,289,272,086.57</b></u>



Department of Finance  
Central Office  
Detailed Statement of Financial Performance

As of November 30, 2016

(All Funds)



Revenue

Service and Business Income

Service Income

Date

Clearance and Certification Fees	97,900.00		
Processing Fees	5,828,829.79		
Other Service Income	<u>347,600.00</u>	6,274,329.79	

Business Income

Rent/Lease Income	920,944.64		
Interest Income	<u>92,279.36</u>	<u>1,013,224.00</u>	7,287,553.79

Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>14,682.10</u>		<u>14,682.10</u>
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Total Revenue

7,302,235.89

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	151,289,202.16		
Salaries and Wages - Casual/Contractual	<u>4,339,893.39</u>	155,629,095.55	

Other Compensation

Personal Economic Relief Allowance (PERA)	8,027,898.99		
Representation Allowance (RA)	5,981,000.00		
Transportation Allowance (TA)	4,132,875.00		
Clothing/Uniform Allowance	2,356,890.96		
Subsistence Allowance	32,200.00		
Laundry Allowance	4,520.33		
Honoraria	4,965,078.94		
Hazard Pay	205,679.25		
Overtime and Night Pay	179,994.36		
Year End Bonus	26,348,603.95		
Cash Gift	1,795,000.00		
Other Bonuses and Allowances	<u>6,325,000.00</u>	60,354,741.78	



Department of Finance  
Central Office  
**Detailed Statement of Financial Performance**  
As of November 30, 2016

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	16,713,048.03		
Pag-IBIG Contributions	371,500.00		
PhilHealth Contributions	1,041,043.75		
Employees Compensation Insurance Premiums	<u>371,877.50</u>	18,497,469.28	
Other Personnel Benefits			
Retirement Gratuity	16,562.63		
Terminal Leave Benefits	4,349,097.35		
Other Personnel Benefits	<u>4,516,283.55</u>	<u>8,881,943.53</u>	243,363,250.14
Maintenance and Other Operating Expenses			
Traveling Expenses			
Travelling Expenses - Local	1,386,243.62		
Travelling Expenses - Foreign	<u>16,006,669.60</u>	17,392,913.22	
Training and Scholarship Expenses			
Training Expenses	<u>8,177,794.90</u>	8,177,794.90	
Supplies and Materials Expenses			
Office Supplies Expenses	6,344,458.79		
Accountable Forms Expenses	173,404.28		
Drugs and Medicines Expenses	584,062.19		
Medical, Dental and Laboratory Supplies Expenses	31,786.55		
Fuel, Oil and Lubricants Expenses	645,192.96		
Semi-Expendable Machinery and Equipment Expenses	441,405.00		
Semi-Expendable Furniture, Fixtures and Books Expenses	508,731.50		
Other Supplies and Materials Expenses	<u>2,810,097.19</u>	11,539,138.46	
Utility Expenses			
Water Expenses	2,904,348.84		
Electricity Expenses	<u>15,755,347.50</u>	18,659,696.34	
Communication Expenses			
Postage and Courier Services	364,747.05		
Telephone Expenses	4,947,482.05		
Internet Subscription Expenses	<u>8,114,400.00</u>	13,426,629.10	





Department of Finance  
Central Office  
**Detailed Statement of Financial Performance**  
As of November 30, 2016

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses 1,896,514.37 1,896,514.37

Professional Services

Legal Services 63,450.00

Consultancy Services 20,968,421.10

Other Professional Services 22,138,018.99 43,169,890.09

General Services

Janitorial Services 2,991,383.30

Security Services 5,032,293.75 8,023,677.05

Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures 5,680,576.62

Repairs and Maintenance - Machinery and Equipment 681,885.00

Repairs and Maintenance - Transportation Equipment 823,674.74

Repairs and Maintenance - Furniture and Fixtures 6,600.00 7,192,736.36

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses 7,615,809.62

Fidelity Bond Premiums 232,826.48

Insurance Expenses 1,478,110.51 9,326,746.61

Other Maintenance and Operating Expenses

Advertising Expenses 4,907,938.68

Printing and Publication Expenses 1,794,900.00

Representation Expenses 857,207.93

Transportation and Delivery Expenses 123,010.00

Rent/Lease Expenses 6,179,638.55

Membership Dues and Contributions to Organizations 15,000.00

Subscription Expenses 2,554,011.80

Donations 207,219.07

Other Maintenance and Operating Expenses 5,221,165.16 21,860,091.19 160,665,827.69

Non-Cash Expenses

Depreciation

Depreciation - Land Improvements 83,461.73



**Department of Finance**  
**Central Office**  
**Detailed Statement of Financial Performance**  
 As of November 30, 2016

Depreciation - Infrastructure Assets	12,659.24		
Depreciation - Buildings and Other Structures	6,549,616.62		
Depreciation - Machinery and Equipment	14,855,689.94		
Depreciation - Transportation Equipment	3,502,708.66		
Depreciation - Furniture, Fixtures and Books	477,114.45	25,481,250.64	
Amortization			
Amortization - Intangible Assets	828,979.04	828,979.04	26,310,229.68
<b>Total Operating Expenses</b>			<u>430,339,307.51</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(423,037,071.62)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	540,118,330.94		540,118,330.94
Gains			
Gain on Foreign Exchange (FOREX)	615,618.46		
Other Gains		660,618.46	
Losses			
Loss on Foreign Exchange (FOREX)	806,017.04		
Loss of Assets		(918,130.50)	<u>(257,512.04)</u>
<b>Surplus/(Deficit) for the period</b>			<u>116,823,747.28</u>
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			
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS			



Department of Finance  
Central Office  
**Detailed Statement of Cash Flows**

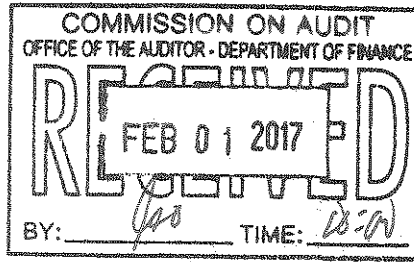
For The Period November 01, 2016 To November 30, 2016

(All Funds)

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)	76,497,713.00
Receipt of Notice of Cash Allocation (NCA)	76,497,713.00
Collection of Income/Revenues	598,255.19
Collection of Other Income	56,000.00
Collection of Service Income	542,255.19
Other Receipts	4,376,711.33
Adjustment on Foreign Exchange Rate	20,649.45
Collection of Overpayment of Expenses - Unbilled	178.75
Collection of Personal Accounts	75,807.04
Collection of Receivables from GOCCs	128,594.08
Collections directly Deposited by the Payee to the Department's Bank Account	190,000.00
Correction of Errors	0.02
Refund of Cash Advance	262,573.07
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	3,698,908.92
<b>Total Cash Inflows</b>	<u><b>81,472,679.52</b></u>



**Cash Outflows**

Payment of Expenses	(4,551,097.63)
Payment for Communication Expenses	(2,170,300.54)
Payment for Other Maintenance and Other Operating Expenses	(1,562,513.28)
Payment for Training and Scholarship Expenses	(649,686.72)
Payment for Utility Expenses	(168,597.09)
Purchase of Inventories	(1,083,678.15)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(670,858.15)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(412,820.00)
Grant of Cash Advances	(502,000.00)
Grant of Cash Advance	(502,000.00)
Other Disbursements	(48,041,386.65)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(8,713.00)
Grant of Cash Advance	(606,410.36)
Payment / Reimbursement of Traveling Expenses	(23,428.00)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(28,000.00)



**Department of Finance**  
Central Office  
**Detailed Statement of Cash Flows**  
For The Period November 01, 2016 To November 30, 2016

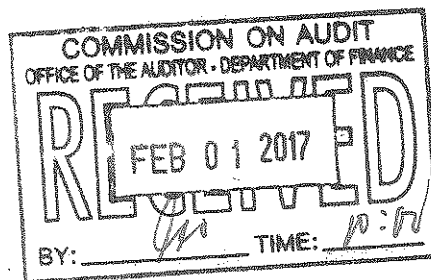
Payment for Professional Services	(926,687.09)
Payment for Repairs and Maintenance of Transportation Equipment	(15,021.89)
Payment for the Purchase of Semi-Expendable Furniture, Fixtures and Books	(15,502.50)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(10,126.78)
Payment of Allowances, Bonus and Other Compensation/Benefits	(2,405,988.36)
Payment of Communication Expenses	(2,540,818.18)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(642,865.71)
Payment of Other Personnel Benefits	(3,500.00)
Payment of Professional and Other Professional Services	(3,021,660.48)
Payment of Salaries, Allowances, Bonus and Other Compensation	(21,654,579.92)
Payment of Taxes, Insurance Premiums and Other fees	(7,083.58)
Payment of Training and Scholarship Expenses	(8,400.00)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(245,466.19)
Payment/Reimbursement for Repairs and Maintenance	(635,680.47)
Payment/Reimbursement of Travelling Expenses	(1,366,150.54)
Purchase of Property, Plant and Equipment	(1,909,206.50)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(149,588.79)
Refund of Overdeduction from Employees/Supplier	(47.76)
Refund of Overdeductions	(74,124.62)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC,HDMF and	(4,351,489.13)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC,HDMF and	(225,725.00)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(3,698,908.92)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	(674,357.06)
Repairs and Maintenance - Buildings	(215,639.07)
Replenishment of Petty Cash	(103,216.75)
Transfer of Funds to Other NGAs, GOCCs, LGUs, NGOs/POs for Implementation of Project	(2,473,000.00)
<b>Total Cash Outflows</b>	<b><u>(54,178,162.43)</u></b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b><u>27,294,517.09</u></b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>27,294,517.09</b>
<b>Add : Cash Balance, Beginning Nov 1 2016</b>	<b><u>77,409,482.70</u></b>



Department of Finance (OSEC)  
**Statement of Changes in Net Assets/Equity**  
As of November 30, 2016

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

Balance at January 1, 2016	1,247,656,719.35
Changes in Accounting Policy	(10,720,548.04)
Prior Period Adjustments/Unrecorded Income and Expenses/Adjustments	(61,683,257.42)
Liquidation on Cash Advances	(2,818,636.90)
Adjustment in Funding Source	14,062.30
Restated Balance	1,172,448,339.29
Changes in Net Assets/Equity	
Current Operations Surplus	116,823,747.28
Cash-Treasury/Agency Deposit, Regular	-
Total Recognized Revenue and Expenses for the Period	116,823,747.28
<b>Balance at November 30, 2016</b>	<b>1,289,272,086.57</b>



Department of Finance (OSEC)

**Statement of Changes in Net Assets/Equity**  
As of November 30, 2016

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

	<u>Regular</u>	<u>Special-Foreign</u>	<u>Trust</u>
Balance at January 1, 2016	1,247,656,719.35	1,007,200,534.72	240,424,663.79
Changes in Accounting Policy	(10,720,548.04)	(10,141,735.98)	(494,960.49)
Prior Period Adjustments/Unrecorded Income and Expenses/Adjustments	(61,683,257.42)	(23,544,246.42)	(38,019,368.65)
Liquidation on Cash Advances	(2,818,636.90)	(2,805,160.90)	(13,476.00)
Adjustment in Funding Source	14,062.30	(3,084,391.46)	3,098,453.76
Restated Balance	1,172,448,339.29	967,624,999.96	201,896,858.65
Changes in Net Assets/Equity			
Current Operations Surplus	116,823,747.28	96,913,864.87	19,909,882.41
Cash-Treasury/Agency Deposit, Regular	-	-	-
Total Recognized Revenue and Expenses for the Period	116,823,747.28	96,913,864.87	19,909,882.41
<b>Balance at November 30, 2016</b>	<b>1,289,272,086.57</b>	<b>1,064,538,864.83</b>	<b>221,806,741.06</b>
			<b>2,926,480.68</b>