

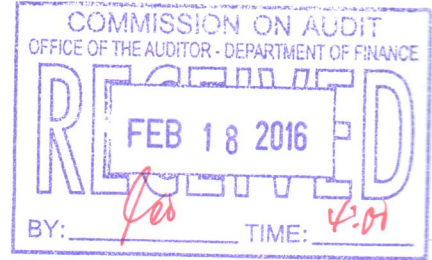
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Department of Finance (OSEC)

Detailed Statement of Financial Position

As of November 30, 2015

All Funds
(Consolidated Regular Agency and Special Account Funds and Trust)



ASSETS

Current Assets

Cash and Cash Equivalent

Cash on Hand

Cash - Collecting Officer

14,500.00

Petty Cash

323,751.71

338,251.71

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

58,456,417.79

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

25,693,720.79

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Regular

13,487,121.08

Cash-Modified Disbursements System (MDS), Regular

26,419,688.10

Cash-Modified Disbursements System (MDS), Special Account

63,592,394.81

Cash-Modified Disbursements System (MDS), Trust

0.00

103,499,203.99

187,987,594.28

Receivables

Inter-Agency Receivables

Due from National Government Agencies

17,893,438.78

Due from Government-Owned-and/or Controlled Corporations

20,110,251.08

38,003,689.86

Other Receivables

Receivables - Disallowances/Charges

2,251,694.81

Due from Officers and Employees

43,040.76

Other Receivables

287,553.89

2,582,289.46

40,585,979.32

Inventories

Inventory held for Consumptions

Office Supplies Inventory

10,610,928.68

Accountable Forms, Plates and Stickers Inventory

112,160.28

Drugs and Medicines Inventory

3,300.00

Medical, Dental and Laboratory Supplies Inventory

1,767.54

Fuel, Oil and Lubricants Inventory

14,235.00

Other Supplies and Materials Inventory

1,698,282.24

12,440,673.74

Other Current Assets

Advances

Advances to Special Disbursing Officer

5,194,194.12

Advances to Officers and Employees

2,594,272.82

7,788,466.94

Prepayments

Advances to Contractors

7,424,614.96

Prepaid Insurance

4,645,664.14

Other Prepayments

4,961,194.08

17,031,473.18

24,819,940.12

Total Current Assets

265,834,187.46

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

896,300.00

Less: Accumulated Depreciation - Other Land Improvements

437,735.28

458,564.72

Infrastructure Assets

Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	<u>70,394.15</u>		28,096.69
Buildings and Other Structures			
Buildings	669,632,013.80		
Less: Accumulated Depreciation - Buildings	<u>254,571,511.88</u>	415,060,501.92	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	426,699,595.00
Machinery and Equipment			
Office Equipment	403,496.54		
Less: Accumulated Depreciation - Office Equipment	<u>242,549.25</u>	160,947.29	
Information and Communication Technology Equipment	222,069,073.91		
Less: Accumulated Depreciation - Information and Communication Tec	<u>133,995,742.19</u>	88,073,331.72	
Communication Equipment	3,416,739.26		
Less: Accumulated Depreciation - Communication Equipment	<u>1,797,384.85</u>	1,619,354.41	
Disaster Response and Rescue Equipment	52,014.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>42,000.44</u>	10,013.96	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,394.39</u>	18,034.07	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>249,656.67</u>	291,933.33	
Sports Equipment	6,950.00		
Less: Accumulated Depreciation - Sports Equipment	<u>5,976.57</u>	973.43	
Other Machinery and Equipment	6,863,489.46		
Less: Accumulated Depreciation - Other Machinery and Equipment	<u>2,930,348.88</u>	3,933,140.58	94,107,728.79
Transportation Equipment			
Motor Vehicles	37,855,400.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>18,821,210.13</u>		19,034,189.87
Furniture and Fixtures and Books			
Furniture and Fixtures	39,504,474.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>13,815,343.58</u>	25,689,130.97	
Books	2,082,794.25		
Less: Accumulated Depreciation - Books	<u>1,164,736.83</u>	918,057.42	26,607,188.39
Construction in Progress			
Construction in Progress - Buildings and Other Structures			143,157,003.89
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	298,190.92		
Less: Accumulated Depreciation - Other Property, Plant and Equipmer	<u>146,260.73</u>		151,930.19
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>19,805,898.13</u>		2,829,359.50
Other Non-Cuurent Assets			
Other Assets			<u>27,876,551.11</u>
Total Non-Current Assets			<u>1,070,501,305.27</u>
TOTAL ASSETS			<u><u>1,336,335,492.73</u></u>
TOTAL LIABILITIES			
Current Liabilities			
Payable Accounts			
Due to Officers and Employees		<u>19,775.47</u>	19,775.47
Inter-Agency Payables			
Due to BIR		8,750,072.29	
Due to GSIS		2,892,203.00	
Due to Pag-IBIG		311,788.86	

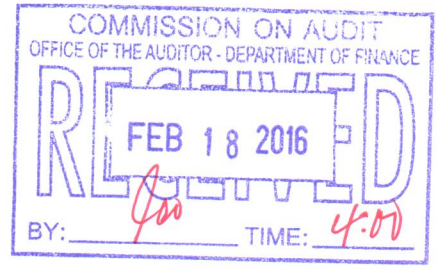
Due to PhilHealth	250,277.39	
Due to NGAs	266,751.58	
Due to GOCCs	<u>1,754,633.33</u>	14,225,726.45
Trust Liabilities		
Trust Liabilities	1,105,430.10	
Bail Bonds Payable	9,000.00	
Guaranty/Security Deposits Payable	<u>8,290,427.96</u>	9,404,858.06
Other Payables		
Other Payables		<u>1,708,550.91</u>
TOTAL LIABILITIES		25,358,910.89
EQUITY		
Government Equity		
Accumulated Surplus/(Deficit)		1,160,550,093.06
Add: Current Operations		<u>150,426,488.78</u>
		1,310,976,581.84
TOTAL LIABILITIES AND EQUITY		<u>1,336,335,492.73</u>



Department of Finance Central Office Detailed Statement of Financial Performance

As of November 30, 2015

(all Funds)



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	99,550.00		
Processing Fees	9,530,851.62		
Other Service Income	<u>867,400.00</u>	10,497,801.62	
Business Income			
Rent/Lease Income	920,944.64		
Interest Income	<u>158,309.82</u>	<u>1,079,254.46</u>	<u>11,577,056.08</u>
Total Revenue			<u>11,577,056.08</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	139,897,647.68		
Salaries and Wages - Casual/Contractual	<u>5,500,158.06</u>	145,397,805.74	
Other Compensation			
Personal Economic Relief Allowance (PERA)	8,020,706.63		
Representation Allowance (RA)	6,425,931.82		
Transportation Allowance (TA)	4,515,681.82		
Clothing/Uniform Allowance	1,407,302.24		
Subsistence Allowance	28,850.00		
Laundry Allowance	4,138.61		
Productivity Incentive Allowance	566,000.00		
Honoraria	2,619,579.95		
Hazard Pay	182,371.64		
Overtime and Night Pay	285,146.43		
Year End Bonus	13,047,891.27		
Cash Gift	1,872,125.00		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of November 30, 2015

Other Bonuses and Allowances	<u>17,353,304.28</u>	56,329,029.69	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	15,400,776.55		
Pag-IBIG Contributions	369,600.00		
PhilHealth Contributions	1,003,931.25		
Employees Compensation Insurance Premiums	<u>369,287.50</u>	17,143,595.30	
Other Personnel Benefits			
Terminal Leave Benefits	1,411,022.11		
Other Personnel Benefits	<u>6,807,334.69</u>	<u>8,218,356.80</u>	227,088,787.53
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	4,665,497.21		
Traveling Expenses - Foreign	<u>12,124,406.52</u>	16,789,903.73	
Training and Scholarship Expenses			
Training Expenses	<u>6,498,475.82</u>	6,498,475.82	
Supplies and Materials Expenses			
Office Supplies Expenses	6,680,607.35		
Accountable Forms Expenses	137,672.80		
Drugs and Medicines Expenses	361,147.37		
Medical, Dental and Laboratory Supplies Expenses	5,775.50		
Fuel, Oil and Lubricants Expenses	623,240.51		
Other Supplies and Materials Expenses	<u>4,866,294.43</u>	12,674,737.96	
Utility Expenses			
Water Expenses	3,562,669.49		
Electricity Expenses	<u>18,147,764.61</u>	21,710,434.10	
Communication Expenses			
Postage and Courier Services	574,254.85		
Telephone Expenses	4,323,303.70		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of November 30, 2015

Internet Subscription Expenses	<u>2,504,490.02</u>	7,402,048.57	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>2,102,349.81</u>	2,102,349.81	
Professional Services			
Legal Services	16,600.00		
Consultancy Services	18,387,401.78		
Other Professional Services	<u>29,445,438.70</u>	47,849,440.48	
General Services			
Janitorial Services	5,844,385.86		
Security Services	<u>8,880,036.75</u>	14,724,422.61	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	7,125,030.73		
Repairs and Maintenance - Machinery and Equipment	963,080.00		
Repairs and Maintenance - Transportation Equipment	<u>656,136.39</u>	8,744,247.12	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	406,454.75		
Fidelity Bond Premiums	138,328.50		
Insurance Expenses	<u>785,679.16</u>	1,330,462.41	
Other Maintenance and Operating Expenses			
Advertising Expenses	5,356,499.94		
Printing and Publication Expenses	2,025,649.00		
Representation Expenses	1,136,444.80		
Transportation and Delivery Expenses	300,000.00		
Rent/Lease Expenses	9,465,131.15		
Membership Dues and Contributions to Organizations	15,000.00		
Subscription Expenses	127,377.34		
Donations	133,029.40		
Other Maintenance and Operating Expenses	<u>11,376,633.51</u>	<u>29,935,765.14</u>	169,762,287.75



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of November 30, 2015

Financial Expenses

Financial Expenses

Bank Charges	462.30	462.30
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• Non-Cash Expenses

Depreciation

Depreciation - Land Improvements	79,846.47	
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Depreciation - Infrastructure Assets	12,659.24	
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Depreciation - Buildings and Other Structures	18,343,953.23	
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Depreciation - Machinery and Equipment	17,488,856.78	
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Depreciation - Transportation Equipment	3,298,662.41	
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Depreciation - Furniture, Fixtures and Books	1,390,038.06	40,614,016.19
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Amortization

Amortization - Intangible Assets	3,132,137.42	3,132,137.42	43,746,153.61
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Total Operating Expenses

440,597,691.19

Surplus/(Deficit) from Current Operations

(429,020,635.11)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	578,189,871.11		578,189,871.11
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Gains

Gain on Foreign Exchange (FOREX)	1,250,086.31		
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Other Gains		1,262,050.00	
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Losses

Loss of Assets		(4,797.22)	<u>1,257,252.78</u>
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Surplus(Deficit) for the period

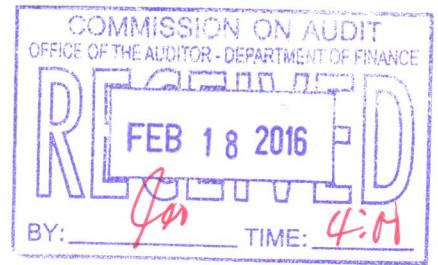
150,426,488.78



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of November 30, 2015

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

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Department of Finance (OSEC)

Statement of Cash Flows
For the Period November 01, 2015 to November 30, 2015

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

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	74,254,285.00	
Collection of Income/Revenues	630,102.95	
Other Receipts	5,105,008.87	
Total Cash Inflows		79,989,396.82

Cash Outflows

Payment of Expenses	(4,971,067.15)	
Purchases of Inventories	(174,712.51)	
Grant of Cash Advances	(41,434.80)	
Remittance of Personnel Benefits and Mandatory Contribution	(204,952.76)	
Other Disbursements	(68,641,001.60)	
Total Cash Outflows		(74,033,168.82)

Cash Provided by (Used In) Operating Activities	5,956,228.00
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Total Cash Provided by Operating, Investing and Financing Activities	5,956,228.00
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Cash Balance, Beginning November 1, 2015	182,031,366.28
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Cash Balance, Ending November 30, 2015	187,987,594.28
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Department of Finance

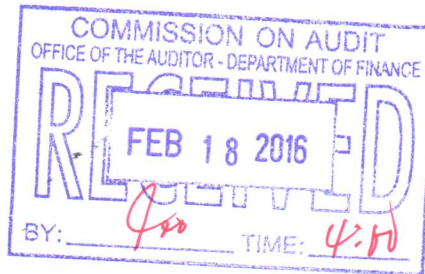
Central Office

Statement of Changes in Net Assets/Equity

As of November 30, 2015



	Total net assets/equity
Balance at December 31, 2014	1,213,558,665.93
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(38,786,983.10)
Other Adjustments	26,216.13
Restated balance	<u>1,174,797,898.96</u>
Changes in net assets/equity for 2015	
Surplus for the period	150,426,488.78
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(14,247,805.90)
Total recognized revenue and expense for the period	<u>136,178,682.88</u>
Balance at Nov 30, 2015	<u><u>1,310,976,581.84</u></u>



Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of November 30, 2015



Total net
assets/equity

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