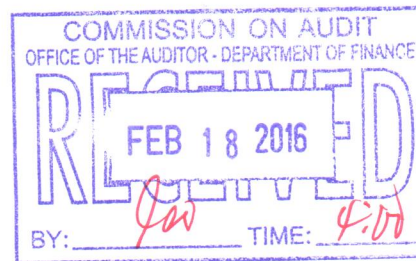


Department of Finance (OSEC)

Detailed Statement of Financial Position

As of October 31, 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

69,887.08

Petty Cash

323,751.71

393,638.79

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

75,125,563.75

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

27,085,685.70

Treasury/Agency Cash Accounts

Cash-Treasury/Agency Deposit, Regular

12,623,133.41

Cash-Modified Disbursements System (MDS), Regular

9,599,498.76

Cash-Modified Disbursements System (MDS), Special Account

57,203,845.87

Cash-Modified Disbursements System (MDS), Trust

0.00

79,426,478.04

182,031,366.28

Receivables

Inter-Agency Receivables

Due from National Government Agencies

18,187,111.90

Due from Government-Owned and/or Controlled Corporations

24,090,627.72

42,277,739.62

Other Receivables

Receivables - Disallowances/Charges

2,251,861.48

Due from Officers and Employees

40,964.81

Other Receivables

287,553.89

2,580,380.18

44,858,119.80

Inventories

Inventory held for Consumptions

Office Supplies Inventory

10,639,788.30

Accountable Forms, Plates and Stickers Inventory

124,750.28

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

12,482,123.36

Other Current Assets

Advances

Advances to Special Disbursing Officer

5,213,469.58

Advances to Officers and Employees

2,645,927.65

7,859,397.23

Prepayments

Advances to Contractors

7,942,083.98

Prepaid Insurance

2,664,046.55

Other Prepayments

4,984,110.75

15,590,241.28

23,449,638.51

Total Current Assets

262,821,247.95

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

430,476.51

465,823.49

Infrastructure Assets

Power Supply	98,490.84		
Less: Accumulated Depreciation - Power Supply	<u>69,243.31</u>		29,247.53
Buildings and Other Structures			
Buildings	669,632,013.80		
Less: Accumulated Depreciation - Buildings	<u>254,157,240.80</u>	415,474,773.00	
Other Structures	12,700,149.06		
Less: Accumulated Depreciation - Other Structures	<u>1,061,055.98</u>	11,639,093.08	427,113,866.08
Machinery and Equipment			
Office Equipment	403,496.54		
Less: Accumulated Depreciation - Office Equipment	<u>238,446.82</u>	165,049.72	
Information and Communication Technology Equipment	222,069,073.91		
Less: Accumulated Depreciation - Information and Communication Tec	<u>132,534,667.06</u>	89,534,406.85	
Communication Equipment	3,416,739.26		
Less: Accumulated Depreciation - Communication Equipment	<u>1,772,016.61</u>	1,644,722.65	
Disaster Response and Rescue Equipment	52,014.40		
Less: Accumulated Depreciation - Disaster Response and Rescue Equ	<u>41,877.18</u>	10,137.22	
Military, Police and Security Equipment	181,428.46		
Accumulated Depreciation - Military, Police and Security Equipment	<u>163,386.62</u>	18,041.84	
Medical Equipment	541,590.00		
Less: Accumulated Depreciation - Medical Equipment	<u>247,091.51</u>	294,498.49	
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>2,883,970.14</u>	3,979,519.32	95,647,349.52
Transportation Equipment			
Motor Vehicles	31,400,400.00		
Less: Accumulated Depreciation - Motor Vehicles	<u>18,502,782.07</u>		12,897,617.93
Furniture and Fixtures and Books			
Furniture and Fixtures	39,504,474.55		
Less: Accumulated Depreciation - Furniture and Fixtures	<u>13,696,981.49</u>	25,807,493.06	
Books	1,940,464.65		
Less: Accumulated Depreciation - Books	<u>1,152,535.16</u>	787,929.49	26,595,422.55
Construction in Progress			
Construction in Progress - Buildings and Other Structures			139,707,841.45
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	1,031,877,451.46
Intangible assets			
Intangible Assets			
Computer Software	22,635,257.63		
Less: Accumulated Amortization - Computer Software	<u>19,725,844.41</u>		2,909,413.22
Other Non-Cuurent Assets			
Other Assets			<u>27,876,551.11</u>
Total Non-Current Assets			<u>1,062,946,160.19</u>
TOTAL ASSETS			<u><u>1,325,767,408.14</u></u>

TOTAL LIABILITIES

Current Liabilities

Payable Accounts

Due to Officers and Employees

19,775.47

19,775.47

Inter-Agency Payables

Due to BIR

9,910,529.05

Due to GSIS

455,517.92

Due to Pag-IBIG

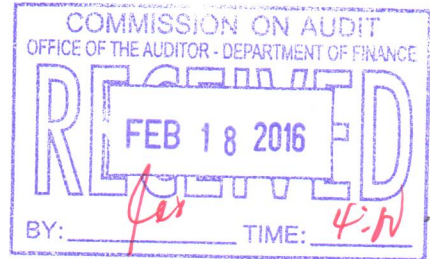
18,538.47

Due to PhilHealth	116,664.89	
Due to NGAs	266,718.23	
Due to GOCCs	<u>1,754,633.33</u>	12,522,601.89
Trust Liabilities		
Trust Liabilities	1,324,522.74	
Bail Bonds Payable	9,000.00	
Guaranty/Security Deposits Payable	<u>7,938,526.33</u>	9,272,049.07
Other Payables		
Other Payables		<u>1,014,261.83</u>
TOTAL LIABILITIES		22,828,688.26
EQUITY		
Government Equity		
Accumulated Surplus/(Deficit)		1,179,074,493.58
Add: Current Operations		<u>123,864,226.30</u>
		1,302,938,719.88
TOTAL LIABILITIES AND EQUITY		<u>1,325,767,408.14</u>

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Department of Finance
Central Office
Detailed Statement of Financial Performance
 As of October 31, 2015



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	91,900.00		
Processing Fees	8,958,398.67		
Other Service Income	<u>817,400.00</u>	9,867,698.67	
Business Income			
Rent/Lease Income	837,222.40		
Interest Income	<u>158,309.82</u>	<u>995,532.22</u>	<u>10,863,230.89</u>
Total Revenue			<u>10,863,230.89</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	127,149,450.42		
Salaries and Wages - Casual/Contractual	<u>4,697,218.10</u>	131,846,668.52	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,286,907.76		
Representation Allowance (RA)	5,829,375.00		
Transportation Allowance (TA)	4,109,875.00		
Clothing/Uniform Allowance	1,407,302.24		
Subsistence Allowance	18,350.00		
Laundry Allowance	2,611.33		
Productivity Incentive Allowance	564,000.00		
Honoraria	2,535,579.95		
Hazard Pay	182,371.64		
Overtime and Night Pay	256,332.18		
Year End Bonus	5,503,405.77		
Cash Gift	787,125.00		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2015

Other Bonuses and Allowances	<u>10,982,804.28</u>	39,466,040.15	
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>6,790,066.58</u>	<u>8,201,088.69</u>	196,657,392.66
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	4,371,030.16		
Traveling Expenses - Foreign	<u>10,189,248.68</u>	14,560,278.84	
Training and Scholarship Expenses			
Training Expenses	<u>5,938,913.27</u>	5,938,913.27	
Supplies and Materials Expenses			
Office Supplies Expenses	5,906,870.61		
Accountable Forms Expenses	125,082.80		
Drugs and Medicines Expenses	288,301.87		
Medical, Dental and Laboratory Supplies Expenses	2,111.00		
Fuel, Oil and Lubricants Expenses	560,719.19		
Other Supplies and Materials Expenses	<u>4,840,702.43</u>	11,723,787.90	
Utility Expenses			
Water Expenses	3,562,669.49		
Electricity Expenses	<u>16,268,672.88</u>	19,831,342.37	
Communication Expenses			
Postage and Courier Services	393,897.85		
Telephone Expenses	3,782,077.39		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2015

Internet Subscription Expenses	<u>2,504,490.02</u>	6,680,465.26	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>1,915,549.81</u>	1,915,549.81	
Professional Services			
Legal Services	14,000.00		
Consultancy Services	14,109,549.98		
Other Professional Services	<u>26,685,719.30</u>	40,809,269.28	
General Services			
Janitorial Services	5,844,385.86		
Security Services	<u>5,860,660.50</u>	11,705,046.36	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	6,399,153.73		
Repairs and Maintenance - Machinery and Equipment	887,080.00		
Repairs and Maintenance - Transportation Equipment	<u>639,432.39</u>	7,925,666.12	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses -	358,155.86		
Fidelity Bond Premiums	138,328.50		
Insurance Expenses	<u>105,329.50</u>	601,813.86	
Other Maintenance and Operating Expenses			
Advertising Expenses	4,137,313.40		
Printing and Publication Expenses	2,025,649.00		
Representation Expenses	998,039.32		
Transportation and Delivery Expenses	300,000.00		
Rent/Lease Expenses	8,972,260.55		
Membership Dues and Contributions to Organizations	15,000.00		
Subscription Expenses	87,660.67		
Donations	133,029.40		
Other Maintenance and Operating Expenses	<u>11,142,392.34</u>	<u>27,811,344.68</u>	149,503,477.75



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2015

Financial Expenses

Financial Expenses

Bank Charges

462.30

462.30

Non-Cash Expenses

Depreciation

Depreciation - Land Improvements

72,587.70

Depreciation - Infrastructure Assets

11,508.40

Depreciation - Buildings and Other Structures

17,929,682.15

Depreciation - Machinery and Equipment

15,949,236.05

Depreciation - Transportation Equipment

2,980,234.35

Depreciation - Furniture, Fixtures and Books

1,259,474.30

38,202,722.95

Amortization

Amortization - Intangible Assets

3,052,083.70

3,052,083.70

41,254,806.65

Total Operating Expenses

387,416,139.36

Surplus/(Deficit) from Current Operations

(376,552,908.47)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government

499,159,881.99

499,159,881.99

Gains

Gain on Foreign Exchange (FOREX)

1,250,086.31

Other Gains

1,262,050.00

Losses

Loss of Assets

(4,797.22)

1,257,252.78

Surplus(Deficit) for the period

123,864,226.30



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 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 October 01, 2015 to October 31, 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)	98,829,573.00	
Collection of Income/Revenues	845,254.47	
Other Receipts	4,779,552.09	
Total Cash Inflows		<u>104,454,379.56</u>

Cash Outflows

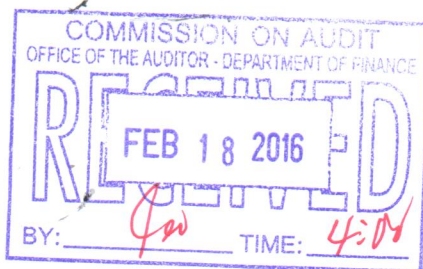
Payment of Expenses	(3,546,288.83)	
Purchases of Inventories	(3,370,681.42)	
Grant of Cash Advances	-	
Remittance of Personnel Benefits and Mandatory Contribution	(122,737.16)	
Other Disbursements	(35,938,922.13)	
Total Cash Outflows		<u>(42,978,629.54)</u>

Cash Provided by (Used In) Operating Activities 61,475,750.02

Total Cash Provided by Operating, Investing and Financing Activities 61,475,750.02

Cash Balance, Beginning October 1, 2015 120,555,616.26

Cash Balance, Ending October 31, 2015 182,031,366.28



Department of Finance

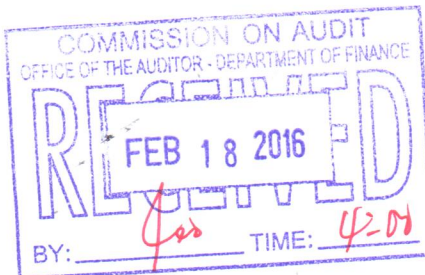
Central Office

Statement of Changes in Net Assets/Equity

As of October 31, 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	(20,262,582.58)
Other Adjustments	26,216.13
Restated balance	1,193,322,299.48
Changes in net assets/equity for 2015	
Surplus for the period	123,864,226.30
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	109,616,420.40
Balance at Oct 31, 2015	1,302,938,719.88



Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of October 31, 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