



Department of Finance
Central Office
Detailed Statement of Financial Position
As of December 31, 2018

ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer

65,779.52

Petty Cash

759,206.67

824,986.19

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

4,941,301.55

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

15,409,540.43

21,175,828.17

Investments

Financial Assets - Others

Investments in Stocks

3,500.00

Other Investments

279,244.40

282,744.40

Receivables

Loans and Receivable Accounts

Accounts Receivable

226.80

Inter-Agency Receivables

Due from National Government Agencies

73,743,275.52

Due from Government-Owned and/or Controlled Corporations

45,926,087.26

119,669,362.78

Other Receivables

Receivables - Disallowances/Charges

2,246,213.22

Due from Officers and Employees

64,181.24

Other Receivables

285,331.87

2,595,726.33

122,265,315.91

Inventories

Inventory Held for Consumption

Office Supplies Inventory

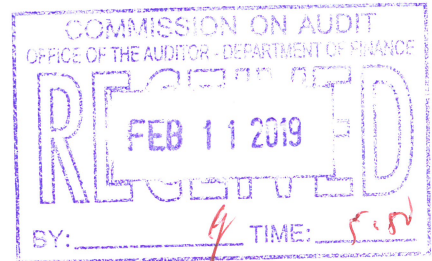
8,019,799.88

Accountable Forms, Plates and Stickers Inventory

146,833.33

Drugs and Medicines Inventory

98,955.11





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Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>7,132,249.95</u>	15,413,840.81	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	110,826.00		
Semi-Expendable Other Machinery and Equipment	<u>1,499.00</u>	112,325.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>80,479.60</u>	15,606,645.41
Other Assets			
Advances			
Advances to Special Disbursing Officer	1,140,236.57		
Advances to Officers and Employees	<u>5,542,795.88</u>	6,683,032.45	
Prepayments			
Advances to Contractors	20,995,570.17		
Prepaid Insurance	257,705.26		
Other Prepayments	<u>4,197,601.70</u>	25,450,877.13	
Deposits			
Deposit on Letters of Credit	4,715,034.27		
Guaranty Deposits	<u>739,480.32</u>	5,454,514.59	
Other Assets			
Other Assets		<u>728,345.67</u>	38,316,769.84
Total Current Assets			197,647,303.73
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		330,228,352.72	
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>718,141.53</u>	1,547,679.97	



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Infrastructure Assets

Power Supply Systems	98,490.84	
Less : Accumulated Depreciation - Power Supply Systems	94,561.79	3,929.05

Buildings and Other Structures

Buildings	1,063,723,093.55	
Less : Accumulated Depreciation - Buildings	280,810,245.95	782,912,847.60
Other Structures	41,547,091.83	
Less : Accumulated Depreciation - Other Structures	11,173,123.13	30,373,968.70
		813,286,816.30

Machinery and Equipment

Office Equipment	7,137,021.11	
Less : Accumulated Depreciation - Office Equipment	6,438,011.80	699,009.31
Information and Communication Technology Equipment	292,868,543.33	
Less : Accumulated Depreciation - Information and Communication Technology Equipment	198,860,253.34	94,008,289.99
Communication Equipment	3,747,866.05	
Less : Accumulated Depreciation - Communication Equipment	2,797,554.65	950,311.40
Military, Police and Security Equipment	4,631,600.00	
Less : Accumulated Depreciation - Military, Police and Security Equipment	477,052.00	4,154,548.00
Medical Equipment	466,700.00	
Less : Accumulated Depreciation - Medical Equipment	267,725.66	198,974.34
Sports Equipment	25,000.00	
Less : Accumulated Depreciation - Sports Equipment	23,750.00	1,250.00
Other Machinery and Equipment	16,918,431.77	
Less : Accumulated Depreciation - Other Machinery and Equipment	7,486,506.29	9,431,925.48
		109,444,308.52

Transportation Equipment

Motor Vehicles	52,256,999.37	
Less : Accumulated Depreciation - Motor Vehicles	30,090,601.08	22,166,398.29

Furniture, Fixtures and Books

Furniture and Fixtures	68,464,990.01	
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Less : Accumulated Depreciation - Furniture and Fixtures	9,026,149.82	59,437,340.19	
Less : Accumulated Impairment Losses - Furniture and Fixtures	1,500.00	59,437,340.19	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	1,242,634.16	393,149.89	59,830,490.08
Construction in Progress			
Construction in Progress - Buildings and Other Structures			327,915,928.20
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	12,139,092.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	11,068,852.72	1,070,239.39	1,665,494,142.52
Intangible Assets			
Intangible Assets			
Computer Software	33,013,335.41		
Less : Accumulated Amortization - Computer Software	22,510,233.13		10,503,102.28
Total Non - Current Assets			1,675,997,244.80
TOTAL ASSETS			1,873,644,548.53
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		41,997,559.09	
Due to Officers and Employees		2,102,029.89	44,099,588.98
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		21,693,241.42	
Due to GSIS		171,327.08	
Due to Pag-IBIG		(11,640.27)	
Due to PhilHealth		107,425.89	



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Due to NGAs	634,166.42	
Due to GOCCs	<u>1,762,801.82</u>	24,357,322.36
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable		50,836,229.04
Deferred Credits		
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		
Other Payables		<u>1,074,970.16</u>
Total Current Liabilities		<u>120,380,928.44</u>
TOTAL LIABILITIES		120,380,928.44
TOTAL ASSETS LESS TOTAL LIABILITIES		<u><u>1,753,263,620.09</u></u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)	<i>(Please refer to GL and post closing Trial Balance)</i>	<u>1,753,263,620.09</u> <u>1,754,709,957.90</u>
TOTAL NET ASSETS/EQUITY		<u><u>1,753,263,620.09</u></u> <u><u>1,754,709,957.90</u></u>



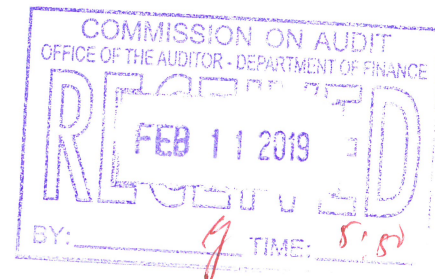
Department of Finance
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Detailed Statement of Financial Position
As of December 31, 2018

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
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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
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GENERAL FUND - NEW GENERAL APPROPRIATIONS -
CONTINGENT FUND
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MISCELLANEOUS PERSONNEL BENEFITS FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
PENSION AND GRATUITY FUND
GENERAL FUND - NEW GENERAL APPROPRIATIONS -
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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
AGENCIES

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Department of Finance
Central Office
Detailed Statement of Financial Performance
As of December 31, 2018



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	118,050.00		
Processing Fees	3,883,249.31		
Other Service Income	<u>478,517.03</u>	4,479,816.34	
Business Income			
Interest Income	<u>113,984.90</u>	<u>113,984.90</u>	4,593,801.24
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>8,683,926.00</u>		8,683,926.00
Gains			
Gains			
Sale of Unserviceable Property	<u>1,699,376.00</u>		1,699,376.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>17,059,317.18</u>		<u>17,059,317.18</u>
Total Revenue			<u>32,036,420.42</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	238,628,007.29		
Salaries and Wages - Casual/Contractual	<u>12,094,618.38</u>	250,722,625.67	
Other Compensation			
Personal Economic Relief Allowance (PERA)	10,154,190.65		
Representation Allowance (RA)	7,732,375.00		
Transportation Allowance (TA)	5,783,875.00		
Clothing/Uniform Allowance	2,260,585.91		
Subsistence Allowance	31,500.00		
Laundry Allowance	4,315.78		
Productivity Incentive Allowance	2,177,500.00		



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Honoraria	1,174,017.50		
Hazard Pay	271,375.50		
Overtime and Night Pay	490,770.25		
Year End Bonus	19,909,124.80		
Cash Gift	2,111,500.00		
Other Bonuses and Allowances	<u>36,559,743.54</u>	88,660,873.93	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	28,424,709.70		
Pag-IBIG Contributions	511,600.00		
PhilHealth Contributions	2,241,690.97		
Employees Compensation Insurance Premiums	<u>512,100.00</u>	31,690,100.67	
Other Personnel Benefits			
Terminal Leave Benefits	1,952,680.99		
Other Personnel Benefits	<u>8,556,185.46</u>	<u>10,508,866.45</u>	381,582,466.72
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	5,927,329.37		
Traveling Expenses - Foreign	<u>16,236,313.45</u>	22,163,642.82	
Training and Scholarship Expenses			
Training Expenses	<u>13,002,981.90</u>	13,002,981.90	
Supplies and Materials Expenses			
Office Supplies Expenses	10,019,222.19		
Accountable Forms Expenses	228,247.96		
Drugs and Medicines Expenses	802,362.01		
Medical, Dental and Laboratory Supplies Expenses	44,716.00		
Fuel, Oil and Lubricants Expenses	1,791,951.81		
Semi-Expendable Machinery and Equipment Expenses	4,633,449.50		
Semi-Expendable Furniture, Fixtures and Books Expenses	3,981,739.95		
Other Supplies and Materials Expenses	<u>12,013,824.88</u>	33,515,514.30	
Utility Expenses			
Water Expenses	5,461,176.13		



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Electricity Expenses	<u>26,896,475.97</u>	32,357,652.10
Communication Expenses		
Postage and Courier Services	446,420.79	
Telephone Expenses	7,116,441.49	
Internet Subscription Expenses	<u>7,522,065.96</u>	15,084,928.24
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	1,000,000.00	
Extraordinary and Miscellaneous Expenses	<u>3,553,799.34</u>	4,553,799.34
Professional Services		
Legal Services	36,000.00	
Consultancy Services	57,065,140.49	
Other Professional Services	<u>73,706,853.17</u>	130,807,993.66
General Services		
Janitorial Services	14,126,076.12	
Security Services	<u>15,386,126.53</u>	29,512,202.65
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	8,168,638.11	
Repairs and Maintenance - Machinery and Equipment	55,480.00	
Repairs and Maintenance - Transportation Equipment	1,405,463.73	
Repairs and Maintenance - Furniture and Fixtures	<u>180,000.00</u>	9,809,581.84
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	1,495,049.28	
Fidelity Bond Premiums	216,501.57	
Insurance Expenses	<u>4,411,487.08</u>	6,123,037.93
Other Maintenance and Operating Expenses		
Advertising Expenses	2,232,859.25	
Printing and Publication Expenses	538,700.00	
Representation Expenses	3,681,408.58	
Transportation and Delivery Expenses	110,060.00	
Rent/Lease Expenses	15,610,360.43	
Membership Dues and Contributions to Organizations	15,000.00	



Department of Finance
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Detailed Statement of Financial Performance
As of December 31, 2018

Subscription Expenses	3,132,516.21		
Other Maintenance and Operating Expenses	<u>44,676,778.78</u>	<u>69,997,683.25</u>	366,929,018.03
Financial Expenses			
Financial Expenses			
Bank Charges	<u>82,106.03</u>		82,106.03
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	91,049.16		
Depreciation - Buildings and Other Structures	9,769,619.61		
Depreciation - Machinery and Equipment	19,530,818.05		
Depreciation - Transportation Equipment	4,638,340.62		
Depreciation - Furniture, Fixtures and Books	<u>3,018,234.35</u>	37,048,061.79	
Amortization			
Amortization - Intangible Assets	<u>1,761,288.24</u>	<u>1,761,288.24</u>	<u>38,809,350.03</u>
Total Operating Expenses			<u>787,402,940.81</u>
Surplus/(Deficit) from Current Operations			<u>(755,366,520.39)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,401,784,583.87		1,401,784,583.87
Gains			
Gain on Foreign Exchange (FOREX)	2,339,558.35		
Gain on Sale of Property, Plant and Equipment	<u>40,727.50</u>	2,380,286.15	
Losses			
Loss on Foreign Exchange (FOREX)	1,526,945.56		
Loss on Sale of Property, Plant and Equipment	389,694.00		
Loss on Sale of Assets	568,600.77		
Loss of Assets	75,574.94		
Other Losses	<u>8087.91</u>	<u>(2,568,903.18)</u>	<u>(188,617.03)</u>
Surplus(Deficit) for the period			<u><u>646,229,446.45</u></u>



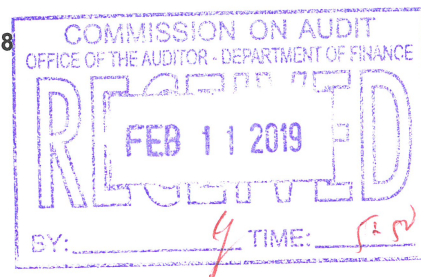
Department of Finance
Central Office
Detailed Statement of Financial Performance
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CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
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GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES



Department of Finance
Central Office
Detailed Statement of Cash Flows

For The Period December 01, 2018 To December 31, 2018



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Collection of Income/Revenues	333,960.24
Collection of Other Income	102,710.24
Collection of Service Income	231,250.00
Other Receipts	116,717,454.91
Adjustment in Funding Source Used	11,066,782.75
Adjustment of Tax Remittance-related Transactions	3,189,969.76
Adjustment on Foreign Exchange Rate	99,813.97
Adjustment on Notice of Cash Allocation (NCA)	89,465,473.03
Collection of Overpayment of Expenses for Prior Years	278,886.04
Collection of Overpayment of Personal Services - Billed	23,000.00
Proceeds from Sale of Property, Plant and Equipment	148,000.00
Reclassification of Subsidiary Ledger Accounts	809.09
Refund of Cash Advance	150,991.90
Reversion of Entry Made	746,543.70
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	11,547,184.67
Total Cash Inflows	<u>117,051,415.15</u>

Cash Outflows

Payment of Expenses	(8,955,583.47)
Payment for Communication Expenses	(3,457,339.63)
Payment for Other Maintenance and Other Operating Expenses	(2,973,371.27)
Payment for Training and Scholarship Expenses	(1,742,325.84)
Payment for Utility Expenses	(782,546.73)
Purchase of Inventories	(22,255,666.20)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(678,193.61)
Payment for the Procurement Made to Procurement Service	(21,577,472.59)
Other Disbursements	(466,228,844.31)
Adjustment for Overrecording of Collection	(0.30)
Adjustment in Funding Source Used	(6,295,685.64)
Adjustment of Tax Remittance-related Transactions	(3,189,969.76)
Adjustment on Foreign Exchange Rate	(14,695.75)
Adjustment on Notice of Cash Allocation (NCA)	(89,465,473.03)



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period December 01, 2018 To December 31, 2018

Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(23,799.63)
Closing of Treasury Deposit Accounts.	(25,830,574.68)
Correction of Errors	(9,000.00)
Deposit on Letter of Credit	(4,771,097.11)
Grant of Cash Advance for Travel and SDO	(385,700.87)
Payment / Reimbursement of Traveling Expenses	(150,495.25)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(458,600.00)
Payment for Billings of Contractors for Construction of Agency Assets	(173,456,311.53)
Payment for Fabrication, Construction and Development of PPE	(416,751.31)
Payment for Prepayments	(150.00)
Payment for Professional Services	(3,326,199.60)
Payment for the Purchase of Property, Plant and Equipment	(781,414.58)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(11,830.35)
Payment for Utilities Expenses	(2,247,034.69)
Payment of Allowances, Bonus and Other Compensation/Benefits	(948,137.54)
Payment of Billing of Contractors for Construction of Agency Assets thru ADA	(2,512,577.72)
Payment of Communication Expenses	(308,127.50)
Payment of Consultancy Fee Chargeable to the Project	(307,199.98)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(2,505,357.15)
Payment of Other Personnel Benefits	(141,216.50)
Payment of Professional and Other Professional Services	(9,538,796.25)
Payment of Salaries, Allowances, Bonus and Other Compensation	(27,948,787.67)
Payment of Taxes, Insurance Premiums and Other fees	(99,451.25)
Payment of Training and Scholarship Expenses	(732,334.70)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(123,769.19)
Payment/Reimbursement for Repairs and Maintenance	(1,527,734.20)
Payment/Reimbursement of Travelling Expenses	(1,510,399.86)
Purchase of Property, Plant and Equipment	(3,486,651.80)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(1,523,780.61)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(20,728.37)
Refund of Overdeduction from Employees/Supplier	(43,467.18)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(3,467,775.44)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(13,269,207.03)



Department of Finance
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Detailed Statement of Cash Flows
For The Period December 01, 2018 To December 31, 2018

Remittance of Taxes thru Tax Remittance Advice (TRA)	(11,547,184.67)
Repairs and Maintenance - Buildings	(1,596,168.29)
Replenishment of Petty Cash	(50,307.32)
Unutilized Notice of Cash Allocation (NCA)	(72,184,900.01)
Total Cash Outflows	<u>(497,440,093.98)</u>
Cash Provided by (Used in) Operating Activities	<u>(380,388,678.83)</u>
Total Cash provided by Operating, Investing and Financing Activities	(380,388,678.83)
Add : Cash Balance, Beginning Dec 1 2018	<u>401,564,507.00</u>
Cash Balance, Ending Dec 31 2018	<u><u>21,175,828.17</u></u>

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
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Department of Finance (OSEC)
Statement of Changes in Net Assets/Equity
As of December 31, 2018

All Funds

Beginning Balance , January 1	1,330,341,763.50
Prior Period Adjustments/Unrecorde Income and Expenses	(103,781,995.33)
Liquidation on Prior Year's Advances/Fund Transfer	(53,366,699.75)
Sale of Unserviceable Property/Plant and Equipment	(379,530.77)
Remittance to BTR of Unutilized ICF and MCC accounts	(32,630,657.64)
Adjustment in Funding Source/Others	<u>(7,318,131.69)</u>
Restated Balance	1,132,864,748.32
 Changes in Net Assets/Equity	
Current Operations Surplus	646,229,446.45
Cash-Treasury/Agency Deposit, Regular	<u>(25,830,574.68)</u>
Total Recognized Revenue and Expenses for the Period	620,398,871.77
 Ending Balance, December 31	<u><u>1,753,263,620.09</u></u>

Note: manually generated due to error in engas presentation

