



Accts

Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer	6,352.83	
Petty Cash	<u>636,843.50</u>	643,196.33

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		62,333,411.57
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Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account		24,884,443.31
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	9,010,354.68	
Cash - Modified Disbursement System (MDS), Regular	81,421,825.03	
Cash - Modified Disbursement System (MDS), Special Account	<u>55,815,669.82</u>	<u>146,247,849.53</u>
		234,108,900.74

Investments

Financial Assets - Others

Investments in Stocks	3,500.00	
Other Investments	<u>279,244.40</u>	282,744.40

Receivables

Inter-Agency Receivables

Due from National Government Agencies	30,300,105.89	
Due from Government-Owned and/or Controlled Corporations	<u>91,700,000.00</u>	122,000,105.89

Other Receivables

Receivables - Disallowances/Charges	2,246,213.22	
Due from Officers and Employees	99,514.16	
Other Receivables	<u>286,553.89</u>	<u>2,632,281.27</u>
		124,632,387.16

Inventories

Inventory Held for Consumption

Office Supplies Inventory	8,183,695.25	
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Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017

Accountable Forms, Plates and Stickers Inventory	126,907.79		
Drugs and Medicines Inventory	49,140.00		
Medical, Dental and Laboratory Supplies Inventory	1,767.54		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>3,329,352.69</u>	11,705,098.27	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		29,500.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>80,479.60</u>	11,815,077.87
Other Assets			
Advances			
Advances to Special Disbursing Officer	5,379,550.20		
Advances to Officers and Employees	<u>4,118,875.77</u>	9,498,425.97	
Prepayments			
Advances to Contractors	9,408,930.47		
Prepaid Rent	2,881,440.96		
Prepaid Insurance	546,496.29		
Other Prepayments	<u>3,982,968.22</u>	16,819,835.94	
Other Assets			
Other Assets		<u>774,845.67</u>	<u>27,093,107.58</u>
Total Current Assets			397,932,217.75
Non - Current Assets			
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>611,917.51</u>	1,653,903.99	
Infrastructure Assets			



Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017

Power Supply Systems	98,490.84		
Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>		3,929.05
Buildings and Other Structures			
Buildings	709,341,677.78		
Less : Accumulated Depreciation - Buildings	<u>271,393,772.06</u>	437,947,905.72	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>8,969,644.09</u>	<u>32,577,447.74</u>	470,525,353.46
Machinery and Equipment			
Office Equipment	7,137,021.11		
Less : Accumulated Depreciation - Office Equipment	<u>6,420,721.94</u>	716,299.17	
Information and Communication Technology Equipment	266,260,846.15		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>186,725,135.68</u>	79,535,710.47	
Communication Equipment	3,510,602.05		
Less : Accumulated Depreciation - Communication Equipment	<u>2,549,013.43</u>	961,588.62	
Military, Police and Security Equipment	338,000.00		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>35,245.00</u>	302,755.00	
Medical Equipment	466,700.00		
Less : Accumulated Depreciation - Medical Equipment	<u>236,293.42</u>	230,406.58	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Other Machinery and Equipment	16,446,466.77		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>5,878,156.01</u>	<u>10,568,310.76</u>	92,316,320.60
Transportation Equipment			
Motor Vehicles	44,452,573.37		
Less : Accumulated Depreciation - Motor Vehicles	<u>26,480,139.51</u>		17,972,433.86
Furniture, Fixtures and Books			
Furniture and Fixtures	37,746,146.02		



Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017

Less : Accumulated Depreciation - Furniture and Fixtures	<u>5,939,160.52</u>	31,805,485.50	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	31,805,485.50	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	<u>1,149,297.52</u>	<u>486,486.53</u>	32,291,972.03
Construction in Progress			
Construction in Progress - Buildings and Other Structures			197,114,001.87
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	12,139,092.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>10,803,071.81</u>	<u>1,336,020.30</u>	1,142,482,287.88
Intangible Assets			
Intangible Assets			
Computer Software	23,043,425.63		
Less : Accumulated Amortization - Computer Software	<u>20,714,930.89</u>		<u>2,328,494.74</u>
Total Non - Current Assets			<u>1,144,810,782.62</u>
TOTAL ASSETS			<u><u>1,542,743,000.37</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			
Financial Liabilities			
Payables			
Accounts Payable		292,150.00	
Due to Officers and Employees		<u>909,016.72</u>	1,201,166.72
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		5,852,703.36	
Due to GSIS		223,193.98	
Due to Pag-IBIG		(13,052.84)	
Due to PhilHealth		104,252.39	
Due to NGAs		240,019.16	



Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017

Due to GOCCs	<u>1,753,348.38</u>	8,160,464.43
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	66,094.88	
Guaranty/Security Deposits Payable	<u>8,476,307.16</u>	8,542,402.04
Deferred Credits		
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		
Other Payables		<u>991,740.30</u>
Total Current Liabilities		<u>18,908,591.39</u>
TOTAL LIABILITIES		18,908,591.39
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,523,834,408.98</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,523,834,408.98</u>
TOTAL NET ASSETS/EQUITY		<u>1,523,834,408.98</u>



Department of Finance
Central Office
Detailed Statement of Financial Position
As of October 31, 2017

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

Accts



Department of Finance
Central Office
Detailed Statement of Financial Performance
 As of October 31, 2017



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	97,700.00		
Processing Fees	4,825,486.58		
Other Service Income	<u>1,000,000.00</u>	5,923,186.58	
Business Income			
Rent/Lease Income	971,076.71		
Interest Income	<u>81,725.92</u>	<u>1,052,802.63</u>	6,975,989.21
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	<u>5,681,323.37</u>		<u>5,681,323.37</u>
Total Revenue			<u>12,657,312.58</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	158,354,359.86		
Salaries and Wages - Casual/Contractual	<u>6,489,580.71</u>	164,843,940.57	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,639,519.71		
Representation Allowance (RA)	5,567,625.00		
Transportation Allowance (TA)	4,058,500.00		
Clothing/Uniform Allowance	25,000.00		
Subsistence Allowance	26,650.00		
Laundry Allowance	3,729.46		
Honoraria	2,994,633.50		
Hazard Pay	191,930.00		
Overtime and Night Pay	358,363.34		
Other Bonuses and Allowances	<u>17,199,247.00</u>	38,065,198.01	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	19,108,361.05		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2017

Pag-IBIG Contributions	389,900.00		
PhilHealth Contributions	1,206,550.00		
Employees Compensation Insurance Premiums	<u>388,800.00</u>	21,093,611.05	
Other Personnel Benefits			
Terminal Leave Benefits	1,975,799.24		
Other Personnel Benefits	<u>6,548,312.46</u>	<u>8,524,111.70</u>	232,526,861.33
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	4,365,785.54		
Traveling Expenses - Foreign	<u>17,523,208.23</u>	21,888,993.77	
Training and Scholarship Expenses			
Training Expenses	<u>17,288,370.25</u>	17,288,370.25	
Supplies and Materials Expenses			
Office Supplies Expenses	12,577,091.31		
Accountable Forms Expenses	201,133.00		
Drugs and Medicines Expenses	514,223.89		
Medical, Dental and Laboratory Supplies Expenses	33,964.00		
Fuel, Oil and Lubricants Expenses	746,304.16		
Semi-Expendable Machinery and Equipment Expenses	4,904,692.32		
Semi-Expendable Furniture, Fixtures and Books Expenses	281,251.16		
Other Supplies and Materials Expenses	<u>8,476,412.75</u>	27,735,072.59	
Utility Expenses			
Water Expenses	3,190,727.32		
Electricity Expenses	<u>16,290,712.53</u>	19,481,439.85	
Communication Expenses			
Postage and Courier Services	315,600.93		
Telephone Expenses	7,484,260.51		
Internet Subscription Expenses	<u>5,322,240.00</u>	13,122,101.44	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>2,375,516.13</u>	2,375,516.13	
Professional Services			



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2017

Legal Services	36,050.00		
Consultancy Services	40,200,067.41		
Other Professional Services	<u>32,903,086.39</u>	73,139,203.80	
General Services			
Janitorial Services	5,941,487.29		
Security Services	<u>9,075,233.25</u>	15,016,720.54	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	6,690,118.67		
Repairs and Maintenance - Machinery and Equipment	313,017.00		
Repairs and Maintenance - Transportation Equipment	989,159.61		
Repairs and Maintenance - Furniture and Fixtures	<u>21,000.00</u>	8,013,295.28	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	178,460.76		
Fidelity Bond Premiums	122,646.00		
Insurance Expenses	<u>2,936,369.04</u>	3,237,475.80	
Other Maintenance and Operating Expenses			
Advertising Expenses	227,250.40		
Printing and Publication Expenses	3,359,100.00		
Representation Expenses	1,905,163.87		
Transportation and Delivery Expenses	9,757.60		
Rent/Lease Expenses	14,242,761.01		
Membership Dues and Contributions to Organizations	100,000.00		
Subscription Expenses	4,024,145.72		
Donations	24,175.00		
Other Maintenance and Operating Expenses	<u>26,157,636.99</u>	<u>50,049,990.59</u>	251,348,180.04
Financial Expenses			
Financial Expenses			
Bank Charges	<u>1,755.09</u>		1,755.09
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	75,874.30		



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of October 31, 2017

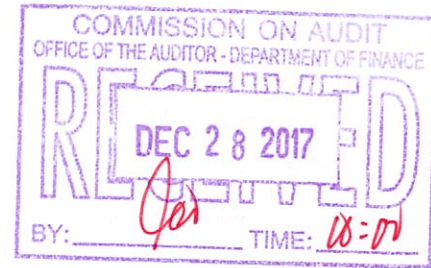
Depreciation - Infrastructure Assets	9,206.72		
Depreciation - Buildings and Other Structures	11,087,629.84		
Depreciation - Machinery and Equipment	12,965,468.87		
Depreciation - Transportation Equipment	3,256,990.15		
Depreciation - Furniture, Fixtures and Books	455,469.94	27,850,639.82	
Impairment Loss			
Impairment Loss - Property, Plant and Equipment	1,500.00	1,500.00	27,852,139.82
Total Operating Expenses			511,728,936.28
Surplus/(Deficit) from Current Operations			(499,071,623.70)
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	900,431,092.27		900,431,092.27
Gains			
Gain on Foreign Exchange (FOREX)		1,079,439.20	
Losses			
Loss on Foreign Exchange (FOREX)	337,428.63		
Loss of Assets		(2,614,151.14)	(1,534,711.94)
Surplus/(Deficit) for the period			399,824,756.63

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



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Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2017 To October 31, 2017



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	170,326,279.00
Receipt of Notice of Cash Allocation (NCA)	170,326,279.00
Collection of Income/Revenues	472,737.92
Collection of Other Income	60,000.00
Collection of Service Income	412,737.92
Other Receipts	7,539,877.57
Collection of Overpayment of Personal Services - Billed	13,248.90
Collection of Overpayment of Personal Services Deducted - Unbilled	3,018.91
Collection of Personal Accounts	66,068.88
Collection of Receivables from GOCCs	267,722.90
Refund of Cash Advance	87,137.32
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	7,102,680.66
Total Cash Inflows	<u>178,338,894.49</u>

Cash Outflows

Payment of Expenses	(8,487,813.94)
Payment for Communication Expenses	(1,231,281.29)
Payment for Other Maintenance and Other Operating Expenses	(5,155,902.66)
Payment for Training and Scholarship Expenses	(1,914,513.66)
Payment for Utility Expenses	(186,116.33)
Purchase of Inventories	(1,585,059.43)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(897,074.00)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(687,985.43)
Grant of Cash Advances	(1,090,997.99)
Grant of Cash Advance	(1,090,997.99)
Prepayments	(6,460.58)
Payment for Prepayments	(6,460.58)
Other Disbursements	(38,680,931.40)
Grant of Cash Advance for Travel and SDO	(1,383,049.44)
Payment / Reimbursement of Traveling Expenses	(606,772.00)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(354,400.00)
Payment for Prepayments	(89,199.00)



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2017 To October 31, 2017

Payment for Professional Services	(1,264,319.19)
Payment for Repairs and Maintenance of Transportation Equipment	(6,610.13)
Payment for the Purchase of Property, Plant and Equipment	(73,600.00)
Payment for the Purchase of Semi-Expendable Furniture, Fixtures and Books	(40,223.22)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(99,965.56)
Payment for Utilities Expenses	(1,847,146.20)
Payment of Allowances, Bonus and Other Compensation/Benefits	(302,501.86)
Payment of Billing of Contractors for Construction of Agency Asstes thru ADA	(5,579,109.78)
Payment of Communication Expenses	(1,294,700.00)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(115,751.50)
Payment of Other Personnel Benefits	(160,901.91)
Payment of Professional and Other Professional Services	(2,668,942.78)
Payment of Salaries, Allowances, Bonus and Other Compensation	(2,295,475.64)
Payment of Training and Scholarship Expenses	(281,323.48)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(2,154,905.13)
Payment/Reimbursement for Repairs and Maintenance	(1,173,493.25)
Payment/Reimbursement of Travelling Expenses	(2,230,826.93)
Purchase of Property, Plant and Equipment	(289,607.15)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(115,714.09)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(1,024,683.94)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC,HDMF and	(5,815,251.55)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(7,102,680.66)
Repairs and Maintenance - Buildings	(45,162.46)
Replenishment of Expenses from Petty Cash Fund	(104,511.50)
Replenishment of Petty Cash	(160,103.05)
Total Cash Outflows	<u>(49,851,263.34)</u>
Cash Provided by (Used in) Operating Activities	<u>128,487,631.15</u>
Total Cash provided by Operating, Investing and Financing Activities	128,487,631.15
Add : Cash Balance, Beginning Oct 1 2017	<u>105,621,269.59</u>
Cash Balance, Ending Oct 31 2017	<u>234,108,900.74</u>



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period October 01, 2017 To October 31, 2017

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
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GENERAL FUND - NEW GENERAL APPROPRIATIONS - CONTINGENT FUND
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GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES

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Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of October 31, 2017



	Total net assets/equity
Balance at December 31, 2016	1,186,130,063.30
Changes in accounting policy	(147,304.59)
Prior Period Adjustments/Unrecorded Income and Expenses	(61,851,217.25)
Other Adjustments	4,912.87
Restated balance	1,124,136,454.33
Changes in net assets/equity for 2017	
Surplus for the period	399,824,756.63
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(126,801.98)
Total recognized revenue and expense for the period	399,697,954.65
Balance at Oct 31, 2017	1,523,834,408.98

CUSTODIAL FUNDS - TRUST RECEIPTS - INTER-AGENCY TRANSFERRED FUND (IATF)
 CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS DEPOSITED WITH THE NATIONAL TREASURY OTHER THAN IATF
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 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
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 GENERAL FUND - NEW GENERAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES
 GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS - SPECIFIC BUDGETS OF NATIONAL GOVERNMENT AGENCIES

