



Accts

Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

| | | |
|---------------------------|-------------------|------------|
| Cash - Collecting Officer | 18,850.00 | |
| Petty Cash | <u>804,206.67</u> | 823,056.67 |

Cash in Bank - Local Currency

| | | |
|--|--|--------------|
| Cash in Bank - Local Currency, Current Account | | 4,756,050.51 |
|--|--|--------------|

Cash in Bank - Foreign Currency

| | | |
|--|--|--------------|
| Cash in Bank - Foreign Currency, Savings Account | | 9,428,158.06 |
|--|--|--------------|

Treasury/Agency Cash Accounts

| | | |
|--|---------------------|----------------------|
| Cash - Treasury/Agency Deposit, Regular | 2,351,864.26 | |
| Cash - Modified Disbursement System (MDS), Regular | 45,096,562.27 | |
| Cash - Modified Disbursement System (MDS), Special Account | <u>1,274,875.00</u> | <u>48,723,301.53</u> |
| | | 63,730,566.77 |

Investments

Financial Assets - Others

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

Receivables

Loans and Receivable Accounts

| | | |
|---------------------|--|--------|
| Accounts Receivable | | 226.80 |
|---------------------|--|--------|

Inter-Agency Receivables

| | | |
|--|----------------------|----------------|
| Due from National Government Agencies | 68,298,442.61 | |
| Due from Government-Owned and/or Controlled Corporations | <u>39,545,433.35</u> | 107,843,875.96 |

Other Receivables

| | | |
|-------------------------------------|-------------------|---------------------|
| Receivables - Disallowances/Charges | 2,246,213.22 | |
| Due from Officers and Employees | 295,083.95 | |
| Other Receivables | <u>285,331.87</u> | <u>2,826,629.04</u> |
| | | 110,670,731.80 |

Inventories



Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019

| | | | |
|---|---------------------|-------------------|-----------------------|
| Inventory Held for Consumption | | | |
| Office Supplies Inventory | 5,706,806.60 | | |
| Accountable Forms, Plates and Stickers Inventory | 163,479.33 | | |
| Drugs and Medicines Inventory | 98,955.11 | | |
| Medical, Dental and Laboratory Supplies Inventory | 1,767.54 | | |
| Fuel, Oil and Lubricants Inventory | 14,235.00 | | |
| Other Supplies and Materials Inventory | <u>7,902,064.95</u> | 13,887,308.53 | |
| 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> | 14,080,113.13 |
| Other Assets | | | |
| Advances | | | |
| Advances to Special Disbursing Officer | 706,558.82 | | |
| Advances to Officers and Employees | <u>3,767,481.76</u> | 4,474,040.58 | |
| Prepayments | | | |
| Advances to Contractors | 20,926,160.67 | | |
| Prepaid Insurance | 1,998,190.09 | | |
| Other Prepayments | <u>4,143,536.65</u> | 27,067,887.41 | |
| 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> | <u>37,724,788.25</u> |
| Total Current Assets | | | 226,488,944.35 |
| Non - Current Assets | | | |
| Property, Plant and Equipment | | | |
| Land | | | |



Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019

| | | | |
|--|-----------------------|----------------------|----------------|
| Land | | | 330,228,352.72 |
| Land Improvements | | | |
| Other Land Improvements | 2,265,821.50 | | |
| Less : Accumulated Depreciation - Other Land Improvements | <u>733,316.39</u> | | 1,532,505.11 |
| Infrastructure Assets | | | |
| 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 | 1,063,723,093.55 | | |
| Less : Accumulated Depreciation - Buildings | <u>284,458,708.95</u> | 779,264,384.60 | |
| Other Structures | 41,547,091.83 | | |
| Less : Accumulated Depreciation - Other Structures | <u>11,487,905.85</u> | <u>30,059,185.98</u> | 809,323,570.58 |
| Machinery and Equipment | | | |
| Office Equipment | 7,137,021.11 | | |
| Less : Accumulated Depreciation - Office Equipment | <u>6,440,481.78</u> | 696,539.33 | |
| Information and Communication Technology Equipment | 297,471,572.53 | | |
| Less : Accumulated Depreciation - Information and Communication Technology Equipment | <u>201,970,853.47</u> | 95,500,719.06 | |
| Communication Equipment | 3,747,866.05 | | |
| Less : Accumulated Depreciation - Communication Equipment | <u>2,831,917.67</u> | 915,948.38 | |
| Military, Police and Security Equipment | 4,631,600.00 | | |
| Less : Accumulated Depreciation - Military, Police and Security Equipment | <u>549,879.00</u> | 4,081,721.00 | |
| Medical Equipment | 466,700.00 | | |
| Less : Accumulated Depreciation - Medical Equipment | <u>272,215.98</u> | 194,484.02 | |
| Sports Equipment | 25,000.00 | | |
| Less : Accumulated Depreciation - Sports Equipment | <u>23,750.00</u> | 1,250.00 | |
| Other Machinery and Equipment | 16,918,431.77 | | |
| Less : Accumulated Depreciation - Other Machinery and Equipment | <u>7,717,128.67</u> | <u>9,201,303.10</u> | 110,591,964.89 |



Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019

| | | | | |
|---|----------------------|---------------------|--|--------------------------------|
| Transportation Equipment | | | | |
| Motor Vehicles | 52,256,999.37 | | | |
| Less : Accumulated Depreciation - Motor Vehicles | <u>30,806,215.68</u> | | | 21,450,783.69 |
| Furniture, Fixtures and Books | | | | |
| Furniture and Fixtures | 69,195,439.56 | | | |
| Less : Accumulated Depreciation - Furniture and Fixtures | <u>9,543,503.28</u> | 59,650,436.28 | | |
| Less : Accumulated Impairment Losses - Furniture and Fixtures | <u>1,500.00</u> | 59,650,436.28 | | |
| Books | 1,635,784.05 | | | |
| Less : Accumulated Depreciation - Books | <u>1,254,549.93</u> | <u>381,234.12</u> | | 60,031,670.40 |
| Construction in Progress | | | | |
| Construction in Progress - Buildings and Other Structures | | | | 330,535,238.39 |
| Other Property, Plant and Equipment | | | | |
| Other Property, Plant and Equipment | 12,082,559.11 | | | |
| Less : Accumulated Depreciation - Other Property, Plant and Equipment | <u>11,102,207.07</u> | <u>980,352.04</u> | | 1,664,678,366.87 |
| Intangible Assets | | | | |
| Intangible Assets | | | | |
| Computer Software | 33,013,335.41 | | | |
| Less : Accumulated Amortization - Computer Software | <u>22,873,578.77</u> | | | <u>10,139,756.64</u> |
| Total Non - Current Assets | | | | <u><u>1,674,818,123.51</u></u> |
| TOTAL ASSETS | | | | <u><u>1,901,307,067.86</u></u> |
| LIABILITIES | | | | |
| Deferred Credits/Unearned Income | | | | |
| Current Liabilities | | | | |
| Financial Liabilities | | | | |
| Payables | | | | |
| Accounts Payable | | 9,942,937.68 | | |
| Due to Officers and Employees | | <u>2,046,151.13</u> | | 11,989,088.81 |
| Inter-Agency Payables | | | | |



Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019

| | | |
|--|----------------------|-------------------------|
| Inter-Agency Payables | | |
| Due to BIR | 5,539,918.26 | |
| Due to GSIS | 3,441,145.89 | |
| Due to Pag-IBIG | 382,084.07 | |
| Due to PhilHealth | 318,394.79 | |
| Due to NGAs | 634,166.42 | |
| Due to GOCCs | <u>2,386,786.33</u> | 12,702,495.76 |
| Trust Liabilities | | |
| Trust Liabilities | | |
| Trust Liabilities | 38,734.09 | |
| Guaranty/Security Deposits Payable | <u>47,440,685.34</u> | 47,479,419.43 |
| Deferred Credits | | |
| Other Deferred Credits | | 15,135.39 |
| Other Payables | | |
| Other Payables | | |
| Other Payables | | <u>2,052,490.53</u> |
| Total Current Liabilities | | <u>74,238,629.92</u> |
| TOTAL LIABILITIES | | 74,238,629.92 |
| TOTAL ASSETS LESS TOTAL LIABILITIES | | <u>1,827,068,437.94</u> |
| EQUITY | | |
| Net Asset/Equity | | |
| Net Asset/Equity | | |
| Accumulated Surplus/(Deficit) | | <u>1,827,068,437.94</u> |
| TOTAL NET ASSETS/EQUITY | | <u>1,827,068,437.94</u> |



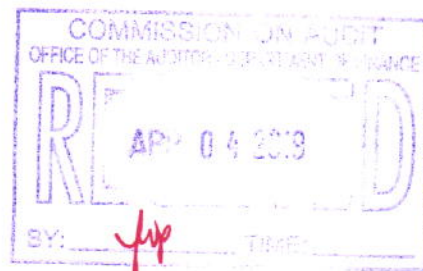
Department of Finance
Central Office
Detailed Statement of Financial Position
As of February 28, 2019

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 February 28, 2019



| | | | |
|---|---------------|---------------|---------------------|
| Revenue | | | |
| Service and Business Income | | | |
| Service Income | | | |
| Clearance and Certification Fees | 23,700.00 | | |
| Processing Fees | 803,741.66 | | 827,441.66 |
| Gains | | | |
| Gains | | | |
| Sale of Unserviceable Property | 43,500.00 | | 43,500.00 |
| Other Non-Operating Income | | | |
| Miscellaneous Income | | | |
| Miscellaneous Income | 732,568.32 | | 732,568.32 |
| Total Revenue | | | 1,603,509.98 |
| Less: Current Operating Expenses | | | |
| Personnel Services | | | |
| Salaries and Wages | | | |
| Salaries and Wages - Regular | 41,121,653.21 | | |
| Salaries and Wages - Casual/Contractual | 1,494,146.58 | 42,615,799.79 | |
| Other Compensation | | | |
| Personal Economic Relief Allowance (PERA) | 1,766,148.16 | | |
| Representation Allowance (RA) | 1,191,625.00 | | |
| Transportation Allowance (TA) | 820,125.00 | | |
| Overtime and Night Pay | 46,943.28 | 3,824,841.44 | |
| Personnel Benefit Contributions | | | |
| Retirement and Life Insurance Premiums | 2,591,483.51 | | |
| Pag-IBIG Contributions | 49,800.00 | | |
| PhilHealth Contributions | 217,805.42 | | |
| Employees Compensation Insurance Premiums | 49,800.00 | 2,908,888.93 | |
| Other Personnel Benefits | | | |
| Other Personnel Benefits | 21,691.07 | 21,691.07 | 49,371,221.23 |
| Maintenance and Other Operating Expenses | | | |
| Traveling Expenses | | | |



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of February 28, 2019

| | | | |
|---|---------------------|-------------------|--------------|
| Traveling Expenses - Local | 61,680.00 | | |
| Traveling Expenses - Foreign | <u>1,528,507.58</u> | 1,590,187.58 | |
| Training and Scholarship Expenses | | | |
| Training Expenses | <u>624,965.47</u> | 624,965.47 | |
| Supplies and Materials Expenses | | | |
| Office Supplies Expenses | 650,972.61 | | |
| Accountable Forms Expenses | 21,184.00 | | |
| Fuel, Oil and Lubricants Expenses | 53,179.76 | | |
| Other Supplies and Materials Expenses | <u>152,956.00</u> | 878,292.37 | |
| Utility Expenses | | | |
| Water Expenses | 26,591.16 | | |
| Electricity Expenses | <u>2,276,403.75</u> | 2,302,994.91 | |
| Communication Expenses | | | |
| Postage and Courier Services | 21,399.68 | | |
| Telephone Expenses | <u>517,438.93</u> | 538,838.61 | |
| Confidential, Intelligence and Extraordinary Expenses | | | |
| Extraordinary and Miscellaneous Expenses | <u>301,600.00</u> | 301,600.00 | |
| Professional Services | | | |
| Legal Services | 300.00 | | |
| Other Professional Services | <u>506,830.97</u> | 507,130.97 | |
| Taxes, Insurance Premiums and Other Fees | | | |
| Taxes, Duties and Licenses | 47,426.72 | | |
| Fidelity Bond Premiums | 3,011.30 | | |
| Insurance Expenses | <u>909,963.93</u> | 960,401.95 | |
| Other Maintenance and Operating Expenses | | | |
| Advertising Expenses | 26,338.80 | | |
| Printing and Publication Expenses | 3,762.00 | | |
| Representation Expenses | 145,666.79 | | |
| Subscription Expenses | 54,065.05 | | |
| Other Maintenance and Operating Expenses | <u>14,212.00</u> | <u>244,044.64</u> | 7,948,456.50 |
| Non-Cash Expenses | | | |



Department of Finance
Central Office
Detailed Statement of Financial Performance
As of February 28, 2019

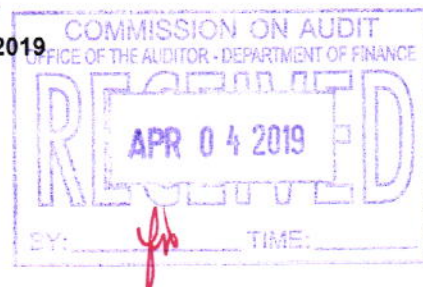
| | | | |
|--|-------------------|---------------------|-------------------------------|
| Depreciation | | | |
| Depreciation - Land Improvements | 15,174.86 | | |
| Depreciation - Buildings and Other Structures | 3,963,245.72 | | |
| Depreciation - Machinery and Equipment | 3,199,312.39 | | |
| Depreciation - Transportation Equipment | 715,614.60 | | |
| Depreciation - Furniture, Fixtures and Books | <u>550,856.27</u> | 8,444,203.84 | |
| Amortization | | | |
| Amortization - Intangible Assets | <u>345,935.84</u> | <u>345,935.84</u> | <u>8,790,139.68</u> |
| Total Operating Expenses | | | <u>66,109,817.41</u> |
| Surplus/(Deficit) from Current Operations | | | <u>(64,506,307.43)</u> |
| Financial Assistance/Subsidy from LGUs, GOCCs | | | |
| Subsidy from National Government | 166,770,913.92 | | 166,770,913.92 |
| Gains | | | |
| Gain on Sale of Property, Plant and Equipment | | 115,143.00 | |
| Losses | | | |
| Loss on Foreign Exchange (FOREX) | 153,492.95 | | |
| Loss of Assets | <u>2949.53</u> | <u>(156,442.48)</u> | <u>(41,299.48)</u> |
| Surplus(Deficit) for the period | | | <u>102,223,307.01</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



Department of Finance
Central Office
Detailed Statement of Cash Flows

For The Period February 01, 2019 To February 28, 2019



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

| | |
|--|-----------------------------|
| Receipt of Notice of Cash Allocation (NCA) | 53,560,875.00 |
| Receipt of Notice of Cash Allocation (NCA) | 53,560,875.00 |
| Collection of Income/Revenues | 366,821.07 |
| Collection of Service Income | 366,821.07 |
| Other Receipts | 4,674,476.13 |
| Adjustment of Tax Remittance-related Transactions | 637,832.40 |
| Collection of Overpayment of Expenses - Unbilled | 20.89 |
| Collection of Overpayment of Personal Services - Billed | 674,352.70 |
| Collection of Personal Accounts | 38,734.09 |
| Proceeds from Sale of Property, Plant and Equipment | 43,500.00 |
| Refund of Cash Advance | 153,477.45 |
| Set-up for the Constructive Receipt of Cash for Remittances thru TRA | 3,126,558.60 |
| Total Cash Inflows | <u>58,602,172.20</u> |

Cash Outflows

| | |
|---|------------------------|
| Payment of Expenses | (2,766,413.14) |
| Payment for Communication Expenses | (182,417.51) |
| Payment for Other Maintenance and Other Operating Expenses | (2,003,264.80) |
| Payment for Training and Scholarship Expenses | (557,366.67) |
| Payment for Utility Expenses | (23,364.16) |
| Purchase of Inventories | (430,247.25) |
| Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User | (430,247.25) |
| Prepayments | (2,613,760.03) |
| Payment for Prepayments | (2,613,760.03) |
| Other Disbursements | (62,480,915.15) |
| Adjustment of Tax Remittance-related Transactions | (637,832.40) |
| Adjustment on Foreign Exchange Rate | (73,415.66) |
| Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian | (4,940.70) |
| Grant of Cash Advance for Travel and SDO | (876,072.69) |
| Payment / Reimbursement of Traveling Expenses | (427,410.61) |
| Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses | (301,600.00) |
| Payment for Accounts Payable | (1,791,689.20) |



Department of Finance
Central Office
Detailed Statement of Cash Flows
For The Period February 01, 2019 To February 28, 2019

| | |
|--|------------------------------------|
| Payment for Fabrication, Construction and Development of PPE | (705,514.75) |
| Payment for Mobilization Fee to Contractors | (208,496.25) |
| Payment for Professional Services | (5,101,314.44) |
| Payment for Utilities Expenses | (2,122,374.45) |
| Payment of Billing of Contractors for Construction of Agency Asstes thru ADA | (2,278,799.87) |
| Payment of Communication Expenses | (332,059.42) |
| Payment of Other Maintenance and Other Operating Expenses (MOOE) | (1,908,514.83) |
| Payment of Other Personnel Benefits | (224.20) |
| Payment of Payables thru ADA | (11,780,511.93) |
| Payment of Professional and Other Professional Services | (654,088.50) |
| Payment of Salaries, Allowances, Bonus and Other Compensation | (16,199,483.04) |
| Payment of Taxes, Insurance Premiums and Other fees | (16,321.30) |
| Payment of Training and Scholarship Expenses | (295,077.36) |
| Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users | (256,432.59) |
| Payment/Reimbursement of Travelling Expenses | (1,744,326.76) |
| Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee | (3,395,543.70) |
| Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries | (36,829.37) |
| Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and | (1,418,186.02) |
| Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF | (6,546,943.46) |
| Remittance of Taxes thru Tax Remittance Advice (TRA) | (3,126,558.60) |
| Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors thru Credit | (112,474.60) |
| Replenishment of Petty Cash | (127,878.45) |
| Total Cash Outflows | <u>(68,291,335.57)</u> |
| Cash Provided by (Used in) Operating Activities | <u>(9,689,163.37)</u> |
| Total Cash provided by Operating, Investing and Financing Activities | (9,689,163.37) |
| Add : Cash Balance, Beginning Feb 1 2019 | <u>73,419,730.14</u> |
| Cash Balance, Ending Feb 28 2019 | <u><u>63,730,566.77</u></u> |



Department of Finance
Central Office
Detailed Statement of Cash Flows

For The Period February 01, 2019 To February 28, 2019

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

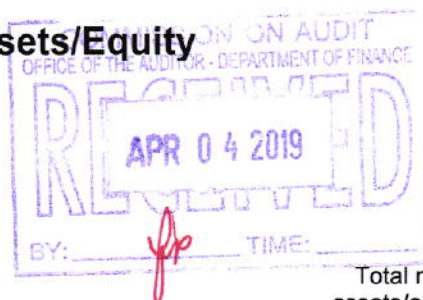
leets

Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of February 28, 2019



| | Total net assets/equity |
|--|-------------------------|
| Balance at December 31, 2018 | 1,753,263,620.09 |
| Changes in accounting policy | 0.00 |
| Prior Period Adjustments/Unrecorded Income and Expenses | (28,410,032.28) |
| Other Adjustments | (6,562.50) |
| Restated balance | 1,724,847,025.31 |
| Changes in net assets/equity for 2019 | |
| Surplus for the period | 102,223,307.01 |
| Adjustment of net revenue recognized directly in net assets/equity | 0.00 |
| Others | (1,894.38) |
| Total recognized revenue and expense for the period | 102,221,412.63 |
| Balance at Feb 28, 2019 | 1,827,068,437.94 |

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