

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of September 30, 2023

All Funds



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officers	40,995.76	
Petty Cash	<u>1,189,236.67</u>	1,230,232.43

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account		415,897.18
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Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	3,866,105.47	
Cash - Modified Disbursement System (MDS), Special Account	(826,500.00)	
Cash - Modified Disbursement System (MDS), Trust	10,841,747.62	
Cash - Tax Remittance Advice	<u>674,517.43</u>	<u>14,555,870.52</u>
		16,202,000.13

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		400.70
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Inter-Agency Receivables

Due from National Government Agencies	8,136,701.59	
Due from Government-Owned and/or Controlled Corporations	13,500,000.00	
Due from Local Government Units	<u>149,700.00</u>	21,786,401.59

Other Receivables

Receivables- Disallowances/Charges	1,937,409.24	
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Due from Officers and Employees	2,678,920.13		
Other Receivables	<u>431,178.53</u>	<u>5,047,507.90</u>	26,834,310.19

Inventories

Inventory Held for Consumption

Office Supplies Inventory	4,271,894.96		
Accountable Forms, Plates and Stickers Inventory	180,842.00		
Drugs and Medicines Inventory	308,077.87		
Medical, Dental and Laboratory Supplies Inventory	161,023.55		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>49,883.27</u>	4,985,956.65	

Semi-Expendable Machinery and Equipment

Semi-Expendable Information and Communications Technology Equipment		26,570.00	
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Semi-Expendable Furniture, Fixtures and Books

Semi-Expendable Books		<u>47,479.60</u>	5,060,006.25
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Other Assets

Advances

Advances to Special Disbursing Officer	457,908.12		
Advances to Officers and Employees	<u>12,005,310.95</u>	12,463,219.07	

Prepayments

Advances to Contractors	11,887,906.10		
Prepaid Insurance	2,221,930.11		
Other Prepayments	<u>2,177,398.79</u>	16,287,235.00	

Other Assets

Other Assets		<u>728,345.67</u>	<u>29,478,799.74</u>
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Total Current Assets 77,857,860.71

Non - Current Assets

Property, Plant and Equipment

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Land			
Land			333,686,402.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,444,486.80</u>		821,334.70
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	1,411,998,299.63		
Less : Accumulated Depreciation - Buildings	<u>729,339,336.92</u>	682,658,962.71	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>20,158,215.98</u>	<u>21,388,875.85</u>	704,047,838.56
Machinery and Equipment			
Office Equipment	1,634,966.54		
Less : Accumulated Depreciation - Office Equipment	<u>1,152,354.63</u>	482,611.91	
Information and Communication Technology Equipment	141,874,040.96		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>113,833,211.36</u>	28,040,829.60	
Communication Equipment	170,617.78		
Less : Accumulated Depreciation - Communication Equipment	<u>109,665.77</u>	60,952.01	
Military, Police and Security Equipment	12,550,414.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>5,061,613.00</u>	7,488,801.34	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>239,712.12</u>	243,287.88	
Sports Equipment	1,132,800.00		

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Less : Accumulated Depreciation - Sports Equipment	466,336.00	666,464.00	
Technical and Scientific Equipment	985,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	820,582.05	164,823.23	
Other Equipment	426,327.28		
Less : Accumulated Depreciation - Other Equipment	264,790.12	161,537.16	37,309,307.13
Transportation Equipment			
Motor Vehicles	80,937,620.32		
Less : Accumulated Depreciation - Motor Vehicles	44,551,073.57		36,386,546.75
Furniture, Fixtures and Books			
Furniture and Fixtures	10,282,612.86		
Less : Accumulated Depreciation - Furniture and Fixtures	4,881,696.45		5,400,916.41
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	236,095.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	131,477.92	104,618.00	1,192,600,454.72
Intangible Assets			
Intangible Assets			
Computer Software	260,068,422.80		
Less : Accumulated Amortization - Computer Software	244,356,290.81		15,712,131.99
Total Non - Current Assets			<u>1,208,312,586.71</u>
TOTAL ASSETS			<u><u>1,286,170,447.42</u></u>

LIABILITIES

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

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Payables		
Accounts Payable	1,045,541.12	
Due to Officers and Employees	<u>758,226.04</u>	1,803,767.16
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	8,360,670.22	
Due to GSIS	647,688.50	
Due to Pag-IBIG	437,534.96	
Due to PhilHealth	572,968.66	
Due to NGAs	2,197,761.35	
Due to GOCCs	<u>1,756,946.70</u>	13,973,570.39
Trust Liabilities		
Trust Liabilities		
Guaranty/Security Deposits Payable	10,480,919.12	
Trust Liabilities - Disallowances/Charges	<u>1,062,885.96</u>	11,543,805.08
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>1,502,349.98</u>
Total Current Liabilities		<u>28,824,152.61</u>
TOTAL LIABILITIES		28,824,152.61
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,257,346,294.81</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,295,930,220.61</u>

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Detailed Statement of Financial Position

As of September 30, 2023

TOTAL NET ASSETS/EQUITY	1,295,930,220.61
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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 -
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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
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OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
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Detailed Statement of Financial Performance

As of September 30, 2023

ALL FUNDS



Revenue

Service and Business Income

Service Income

Clearance and Certification Fees	22,800.00		
Processing Fees	1,972,675.00		
Other Service Income	<u>398,156.00</u>	2,393,631.00	
Business Income			
Interest Income	<u>239.75</u>	<u>239.75</u>	2,393,870.75

Shares, Grants and Donations

Donations

Donations in Kind	<u>2,402,000.00</u>		2,402,000.00
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Other Non-Operating Income

Miscellaneous Income

Miscellaneous Income	<u>95,919.22</u>		<u>95,919.22</u>
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Total Revenue			<u>4,891,789.97</u>
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Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages - Regular	226,608,846.79		
Salaries and Wages - Casual/Contractual	<u>6,149,961.81</u>	232,758,808.60	

Other Compensation

Personal Economic Relief Allowance (PERA)	7,862,393.83		
Representation Allowance (RA)	5,313,625.00		
Transportation Allowance (TA)	3,768,375.00		
Clothing/Uniform Allowance	2,622,000.00		
Subsistence Allowance	21,450.00		
Laundry Allowance	2,924.92		
Honoraria	357,922.41		

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Hazard Pay	245,045.50		
Overtime and Night Pay	793,760.17		
Mid-Year Bonus	25,061,867.00		
Other Bonuses and Allowances	<u>16,531,122.03</u>	62,580,485.86	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	26,729,936.65		
Pag-IBIG Contributions	351,100.00		
PhilHealth Contributions	3,429,879.82		
Employees Compensation Insurance Premiums	<u>394,700.00</u>	30,905,616.47	
Other Personnel Benefits			
Terminal Leave Benefits	11,285,814.68		
Other Personnel Benefits	<u>8,606,535.82</u>	<u>19,892,350.50</u>	346,137,261.43
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	2,155,406.07		
Traveling Expenses - Foreign	<u>14,908,649.33</u>	17,064,055.40	
Training and Scholarship Expenses			
Training Expenses	<u>6,653,585.42</u>	6,653,585.42	
Supplies and Materials Expenses			
Office Supplies Expenses	5,529,696.35		
Accountable Forms Expenses	71,787.38		
Non-Accountable Forms Expenses	7,500.00		
Drugs and Medicines Expenses	1,007,158.63		
Medical, Dental and Laboratory Supplies Expenses	556,347.37		
Fuel, Oil and Lubricants Expenses	2,555,450.12		
Semi-Expendable Machinery and Equipment Expenses	11,424,614.27		
Semi-Expendable Furniture, Fixtures and Books Expenses	89,816.31		
Other Supplies and Materials Expenses	<u>1,591,486.21</u>	22,833,856.64	

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Utility Expenses

Water Expenses	2,313,722.32	
Electricity Expenses	<u>26,841,848.47</u>	29,155,570.79

Communication Expenses

Postage and Courier Services	224,313.01	
Telephone Expenses	3,419,440.44	
Internet Subscription Expenses	4,707,582.56	
Cable, Satellite, Telegraph and Radio Expenses	<u>13,950.00</u>	8,365,286.01

Confidential, Intelligence and Extraordinary Expenses

Confidential Expenses	1,000,000.00	
Extraordinary and Miscellaneous Expenses	<u>2,518,096.49</u>	3,518,096.49

Professional Services

Legal Services	920.00	
Consultancy Services	14,716,411.33	
Other Professional Services	<u>60,381,313.72</u>	75,098,645.05

General Services

Janitorial Services	10,037,884.25	
Security Services	15,189,897.93	
Other General Services	<u>7,034,692.97</u>	32,262,475.15

Repairs and Maintenance

Repairs and Maintenance - Buildings and Other Structures	261,707.00	
Repairs and Maintenance - Machinery and Equipment	140,247.00	
Repairs and Maintenance - Transportation Equipment	1,769,597.30	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	<u>27,560.00</u>	2,199,111.30

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	666,700.82	
Fidelity Bond Premiums	951,127.41	
Insurance Expenses	<u>3,218,508.64</u>	4,836,336.87

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Other Maintenance and Operating Expenses

Advertising, Promotional and Marketing Expense	43,680.00		
Printing and Publication Expenses	26,544.00		
Representation Expenses	2,139,903.04		
Rent/Lease Expenses	5,486,998.68		
Membership Dues and Contributions to Organizations	561,290.00		
Subscription Expenses	28,142,969.88		
Donations	283,477.97		
Bank Transaction Fee	2,855.60		
Other Maintenance and Operating Expenses	<u>3,112,614.54</u>	<u>39,800,333.71</u>	241,787,352.83

Non-Cash Expenses

Depreciation

Depreciation - Land Improvements	97,578.45		
Depreciation - Buildings and Other Structures	66,843,922.54		
Depreciation - Machinery and Equipment	9,900,120.31		
Depreciation - Transportation Equipment	2,242,818.16		
Depreciation - Furniture, Fixtures and Books	519,912.03		
Depreciation - Other Property, Plant and Equipment	<u>2,393.94</u>	79,606,745.43	

Amortization

Amortization - Intangible Assets	<u>4,261,812.02</u>	<u>4,261,812.02</u>	<u>83,868,557.45</u>
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Total Operating Expenses			<u>671,793,171.71</u>
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Surplus/(Deficit) from Current Operations			<u>(666,901,381.74)</u>
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Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government	716,433,325.96		716,433,325.96
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Losses

Loss on Sale of Property, Plant and Equipment	71,511.60		
Loss of Assets		<u>(1,501,985.56)</u>	<u>(1,501,985.56)</u>

Surplus(Deficit) for the period			<u><u>48,029,958.66</u></u>
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**Department of Finance
Central Office**

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Detailed Statement of Financial Performance

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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
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OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM
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Detailed Statement of Cash Flows

For The Period September 01, 2023 To September 30, 2023

ALL FROM DO



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	107,160,456.00
Receipt of Notice of Cash Allocation (NCA)	107,160,456.00
Collection of Income/Revenues	283,912.40
Collection of Other Income	24,052.40
Collection of Service Income	259,860.00
Other Receipts	31,501,808.88
Adjustment in Funding Source Used	61,101.21
Adjustment on Notice of Cash Allocation (NCA)	28,083,956.68
Collection from Audit Disallowances	24,795.75
Collection of Overpayment of Expenses - Unbilled	640.34
Collection of Overpayment of Personal Services - Billed	34,568.66
Collection of Personal Accounts	234,336.08
Receipt for Payment of Lost Property	8,503.35
Refund of Cash Advance	23,127.00
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	3,030,779.81
Total Cash Inflows	<u>138,946,177.28</u>

Cash Outflows

Payment of Expenses	(25,050,297.34)
Payment for Communication Expenses	(151,043.43)
Payment for Other Maintenance and Other Operating Expenses	(24,685,663.80)
Payment for Utility Expenses	(213,590.11)
Purchase of Inventories	(6,300.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(6,300.00)
Other Disbursements	(176,122,268.54)
Adjustment in Funding Source Used	(61,101.21)
Adjustment on Notice of Cash Allocation (NCA)	(28,083,956.68)
Grant of Cash Advance for Travel and SDO	(2,661,637.33)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(372,277.40)
Payment for Professional Services	(826,500.00)
Payment for the Purchase of Property, Plant and Equipment	(2,524,215.00)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(369,000.20)

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Payment for Utilities Expenses	(5,302,470.80)
Payment of Communication Expenses	(879,199.93)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(6,950,489.69)
Payment of Other Personnel Benefits	(2,867,086.13)
Payment of Payables thru ADA	(258,129.07)
Payment of Professional and Other Professional Services	(24,739,497.90)
Payment of Salaries, Allowances, Bonus and Other Compensation	(26,959,251.45)
Payment of Taxes, Insurance Premiums and Other fees	(456,214.95)
Payment of Training and Scholarship Expenses	(461,836.55)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(26,504.75)
Payment/Reimbursement for Repairs and Maintenance	(119,339.38)
Payment/Reimbursement of Travelling Expenses	(1,141,374.92)
Purchase of Property, Plant and Equipment	(25,559,699.55)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(359,557.86)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(16,845,369.08)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(35,260.72)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(3,297,431.09)
Replenishment of Petty Cash	(115,676.13)
Unutilized Notice of Cash Allocation (NCA)	(24,849,190.77)
Total Cash Outflows	<u>(201,178,865.88)</u>
Cash Provided by (Used in) Operating Activities	<u>(62,232,688.60)</u>
Total Cash provided by Operating, Investing and Financing Activities	(62,232,688.60)
Add : Cash Balance, Beginning Sep 1 2023	<u>78,434,688.73</u>
Cash Balance, Ending Sep 30 2023	<u><u>16,202,000.13</u></u>

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Detailed Statement of Cash Flows

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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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OFF-BUDGETARY FUNDS - REVOLVING FUNDS - COMMISSION ON AUDIT REVOLVING FUND - FEES FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS - MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - - P.D. 1914

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Statement of Changes in Net Assets/Equity

As of September 30, 2023

ALL FINANCIAL

	Total net assets/equity
Balance at December 31, 2022	1,275,213,257.42
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(22,910,299.05)
Other Adjustments	0.00
Restated balance	1,252,302,958.37
Changes in net assets/equity for 2023	
Surplus for the period	48,029,958.66
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(4,402,696.42)
Total recognized revenue and expense for the period	43,627,262.24
Balance at Sep 30, 2023	1,295,930,220.61



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Statement of Changes in Net Assets/Equity

As of September 30, 2023

Total net
assets/equity

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
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -
P.D. 1914