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Department of Finance
Central Office
Detailed Statement of Financial Position
As of September 30, 2018



ASSETS

Current Assets

Cash and Cash Equivalents

Cash on Hand

Cash - Collecting Officer

168,052.90

Petty Cash

849,206.67

1,017,259.57

Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

9,934,165.37

Cash in Bank - Foreign Currency

Cash in Bank - Foreign Currency, Savings Account

31,206,571.16

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular

8,365,092.30

50,523,088.40

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

10.00

Inter-Agency Receivables

Due from National Government Agencies

46,895,870.54

Due from Government-Owned and/or Controlled Corporations

57,823,791.55

104,719,662.09

Other Receivables

Receivables - Disallowances/Charges

2,246,213.22

Due from Officers and Employees

10,232.41

Other Receivables

285,331.87

2,541,777.50

107,261,449.59

Inventories

Inventory Held for Consumption

Office Supplies Inventory

5,993,640.41



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Accountable Forms, Plates and Stickers Inventory	160,140.79		
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>4,271,212.45</u>	10,539,951.30	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		73,254.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>80,479.60</u>	10,693,684.90
Other Assets			
Advances			
Advances to Special Disbursing Officer	3,827,991.42		
Advances to Officers and Employees	<u>5,602,154.61</u>	9,430,146.03	
Prepayments			
Advances to Contractors	37,412,995.11		
Prepaid Rent	117,907.37		
Prepaid Insurance	688,474.20		
Other Prepayments	<u>4,898,281.91</u>	43,117,658.59	
Deposits			
Guaranty Deposits		739,480.32	
Other Assets			
Other Assets		<u>774,845.67</u>	<u>54,062,130.61</u>
Total Current Assets			222,823,097.90
Non - Current Assets			
Property, Plant and Equipment			
Land			
Land		329,268,352.72	
Land Improvements			
Other Land Improvements	2,265,821.50		



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Less : Accumulated Depreciation - Other Land Improvements	<u>695,379.24</u>		1,570,442.26
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	786,655,812.74		
Less : Accumulated Depreciation - Buildings	<u>278,530,505.60</u>	508,125,307.14	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>10,700,949.05</u>	<u>30,846,142.78</u>	538,971,449.92
Machinery and Equipment			
Office Equipment	7,137,021.11		
Less : Accumulated Depreciation - Office Equipment	<u>6,434,306.83</u>	702,714.28	
Information and Communication Technology Equipment	299,768,176.57		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>201,510,575.02</u>	98,257,601.55	
Communication Equipment	3,747,866.05		
Less : Accumulated Depreciation - Communication Equipment	<u>2,746,010.12</u>	1,001,855.93	
Military, Police and Security Equipment	4,631,600.00		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>367,811.50</u>	4,263,788.50	
Medical Equipment	466,700.00		
Less : Accumulated Depreciation - Medical Equipment	<u>260,990.18</u>	205,709.82	
Sports Equipment	25,000.00		
Less : Accumulated Depreciation - Sports Equipment	<u>23,750.00</u>	1,250.00	
Other Machinery and Equipment	16,800,354.77		
Less : Accumulated Depreciation - Other Machinery and Equipment	<u>7,139,083.12</u>	<u>9,661,271.65</u>	114,094,191.73
Transportation Equipment			
Motor Vehicles	49,823,799.37		
Less : Accumulated Depreciation - Motor Vehicles	<u>28,703,989.62</u>		21,119,809.75



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Furniture, Fixtures and Books

Furniture and Fixtures	67,858,003.41		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>8,207,875.22</u>	59,648,628.19	
Less : Accumulated Impairment Losses - Furniture and Fixtures	<u>1,500.00</u>	59,648,628.19	
Books	1,635,784.05		
Less : Accumulated Depreciation - Books	<u>1,222,563.56</u>	<u>413,220.49</u>	60,061,848.68

Construction in Progress

Construction in Progress - Buildings and Other Structures			322,048,108.63
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Other Property, Plant and Equipment

Other Property, Plant and Equipment	12,139,092.11		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>11,068,852.72</u>	<u>1,070,239.39</u>	1,388,208,372.13

Intangible Assets

Intangible Assets

Computer Software	31,470,925.63		
Less : Accumulated Amortization - Computer Software	<u>20,714,930.89</u>		<u>10,755,994.74</u>

Total Non - Current Assets

1,398,964,366.87

TOTAL ASSETS

1,621,787,464.77

LIABILITIES

Deferred Credits/Unearned Income

Current Liabilities

Financial Liabilities

Payables

Accounts Payable	2,294,579.41		
Due to Officers and Employees	<u>969,236.18</u>		3,263,815.59

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	12,490,866.56		
Due to GSIS	1,501,318.94		



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Due to Pag-IBIG	(6,096.08)	
Due to PhilHealth	108,767.24	
Due to NGAs	634,151.42	
Due to GOCCs	<u>1,759,801.82</u>	16,488,809.90
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	19,541.43	
Guaranty/Security Deposits Payable	<u>29,526,839.57</u>	29,546,381.00
Deferred Credits		
Other Deferred Credits		12,817.90
Other Payables		
Other Payables		
Other Payables		<u>1,093,879.41</u>
Total Current Liabilities		<u>50,405,703.80</u>
TOTAL LIABILITIES		50,405,703.80
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,571,381,760.97</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,571,381,760.97</u>
TOTAL NET ASSETS/EQUITY		<u>1,571,381,760.97</u>

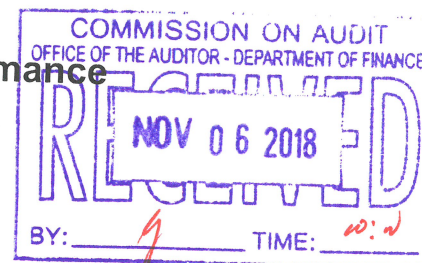


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Central Office
Detailed Statement of Financial Position
As of September 30, 2018

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
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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GENERAL FUND - NEW GENERAL APPROPRIATIONS -
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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 Financial Performance
As of September 30, 2018



Revenue			
Service and Business Income			
Service Income			
Clearance and Certification Fees	97,200.00		
Processing Fees	3,089,549.31		
Other Service Income	579,717.03	3,766,466.34	
Business Income			
Interest Income	44,597.05	44,597.05	3,811,063.39
Shares, Grants and Donations			
Grants and Donations			
Income from Grants and Donations in Kind	6,250,726.00		6,250,726.00
Gains			
Gains			
Sale of Unserviceable Property	1,210,376.00		1,210,376.00
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	1,122,232.32		1,122,232.32
Total Revenue			12,394,397.71
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	174,424,521.39		
Salaries and Wages - Casual/Contractual	8,916,966.81	183,341,488.20	
Other Compensation			
Personal Economic Relief Allowance (PERA)	7,391,578.23		
Representation Allowance (RA)	5,661,375.00		
Transportation Allowance (TA)	4,302,375.00		
Clothing/Uniform Allowance	522,587.91		
Subsistence Allowance	22,050.00		
Laundry Allowance	3,027.19		
Honoraria	976,017.50		



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As of September 30, 2018

Hazard Pay	184,652.50		
Overtime and Night Pay	390,978.33		
Year End Bonus	118,695.80		
Cash Gift	10,000.00		
Other Bonuses and Allowances	<u>17,959,666.00</u>	37,543,003.46	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	20,864,386.82		
Pag-IBIG Contributions	375,000.00		
PhilHealth Contributions	1,632,517.11		
Employees Compensation Insurance Premiums	<u>375,600.00</u>	23,247,503.93	
Other Personnel Benefits			
Terminal Leave Benefits	1,366,834.98		
Other Personnel Benefits	<u>6,502,047.33</u>	<u>7,868,882.31</u>	252,000,877.90
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,455,024.74		
Traveling Expenses - Foreign	<u>10,644,625.95</u>	14,099,650.69	
Training and Scholarship Expenses			
Training Expenses	<u>8,267,440.18</u>	8,267,440.18	
Supplies and Materials Expenses			
Office Supplies Expenses	6,611,093.58		
Accountable Forms Expenses	164,130.00		
Drugs and Medicines Expenses	737,961.26		
Medical, Dental and Laboratory Supplies Expenses	17,740.25		
Fuel, Oil and Lubricants Expenses	1,112,179.71		
Semi-Expendable Machinery and Equipment Expenses	4,165,151.60		
Semi-Expendable Furniture, Fixtures and Books Expenses	3,907,789.95		
Other Supplies and Materials Expenses	<u>11,378,368.63</u>	28,094,414.98	
Utility Expenses			
Water Expenses	3,448,479.14		
Electricity Expenses	<u>17,140,666.40</u>	20,589,145.54	



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Communication Expenses			
Postage and Courier Services	345,046.99		
Telephone Expenses	<u>4,555,615.32</u>	4,900,662.31	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	<u>2,310,052.54</u>	2,310,052.54	
Professional Services			
Legal Services	32,500.00		
Consultancy Services	48,312,088.91		
Other Professional Services	<u>51,539,588.61</u>	99,884,177.52	
General Services			
Janitorial Services	5,886,809.69		
Security Services	<u>9,948,039.33</u>	15,834,849.02	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	3,355,753.28		
Repairs and Maintenance - Machinery and Equipment	36,400.00		
Repairs and Maintenance - Transportation Equipment	<u>1,143,501.28</u>	4,535,654.56	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	1,389,755.34		
Fidelity Bond Premiums	122,941.64		
Insurance Expenses	<u>3,942,207.26</u>	5,454,904.24	
Other Maintenance and Operating Expenses			
Advertising Expenses	2,218,213.25		
Printing and Publication Expenses	538,700.00		
Representation Expenses	2,199,049.46		
Rent/Lease Expenses	12,311,968.38		
Subscription Expenses	2,391,198.30		
Other Maintenance and Operating Expenses	<u>29,462,888.29</u>	<u>49,122,017.68</u>	253,092,969.26
Financial Expenses			
Financial Expenses			
Bank Charges	<u>26,043.19</u>		26,043.19
Non-Cash Expenses			



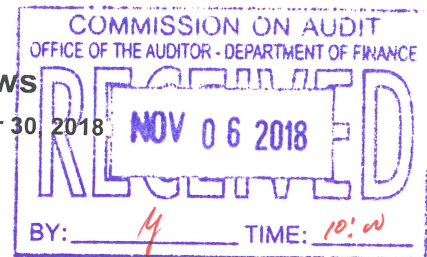
Department of Finance
Central Office
Detailed Statement of Financial Performance
As of September 30, 2018

Depreciation			
Depreciation - Land Improvements	68,286.87		
Depreciation - Buildings and Other Structures	7,017,705.18		
Depreciation - Machinery and Equipment	14,602,255.81		
Depreciation - Transportation Equipment	3,251,729.16		
Depreciation - Furniture, Fixtures and Books	2,179,889.15		
Total Operating Expenses			<u>27,119,866.17</u>
Surplus/(Deficit) from Current Operations			<u>532,239,756.52</u>
Financial Assistance/Subsidy from LGUs, GOCCs			<u>(519,845,358.81)</u>
Subsidy from National Government	942,176,372.74		942,176,372.74
Gains			
Gain on Foreign Exchange (FOREX)		2,239,744.38	
Losses			
Loss on Foreign Exchange (FOREX)	571,554.25		
Loss on Sale of Property, Plant and Equipment	105,350.00		
Loss on Sale of Assets	568,600.77		
Loss of Assets	<u>78,574.94</u>	<u>(1,321,079.96)</u>	<u>918,664.42</u>
Surplus/(Deficit) for the period			<u><u>423,249,678.35</u></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			
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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 Cash Flows
For The Period September 01, 2018 To September 30, 2018



CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	3,245,000.00
Receipt of Notice of Cash Allocation (NCA)	3,245,000.00
Collection of Income/Revenues	321,991.13
Collection of Other Income	26,775.28
Collection of Service Income	295,215.85
Other Receipts	35,139,914.97
Adjustment on Foreign Exchange Rate	454,244.02
Adjustment on Notice of Cash Allocation (NCA)	27,672,415.71
Collection of Overpayment of Expenses - Unbilled	112.97
Collection of Overpayment of Expenses for Prior Years	4,612.95
Collection of Personal Accounts	19,541.43
Proceeds from Sale of Property, Plant and Equipment	15,000.00
Refund of Cash Advance	606,757.87
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	6,367,230.02
Total Cash Inflows	<u>38,706,906.10</u>

Cash Outflows

Payment of Expenses	(9,440,830.73)
Payment for Communication Expenses	(276,293.80)
Payment for Other Maintenance and Other Operating Expenses	(8,389,107.59)
Payment for Training and Scholarship Expenses	(232,287.08)
Payment for Utility Expenses	(543,142.26)
Purchase of Inventories	(1,471,605.26)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(1,181,323.21)
Payment for Purchase of Inventories, Supplies and Materials for Stock	(235,786.05)
Payment for the Procurement Made to Procurement Service	(54,496.00)
Prepayments	(1,455,354.91)
Payment for Prepayments	(1,455,354.91)
Other Disbursements	(209,542,670.34)
Adjustment on Notice of Cash Allocation (NCA)	(27,672,415.71)
Closing of the Petty Cash Fund due to the Retirement/Transfer of the Petty Cash Custodian	(4,361.00)
Grant of Cash Advance for Travel and SDO	(2,095,526.95)



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Detailed Statement of Cash Flows
For The Period September 01, 2018 To September 30, 2018

Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(58,600.00)
Payment for Mobilization Fee to Contractors	(12,011,300.33)
Payment for Professional Services	(18,724,672.24)
Payment for Repairs and Maintenance of Transportation Equipment	(199,712.27)
Payment for the Purchase of Property, Plant and Equipment	(148,484.12)
Payment for the Purchase of Semi-Expendable Machinery and Equipment	(151,582.28)
Payment for Utilities Expenses	(2,283,296.04)
Payment of Billing of Contractors for Construction of Agency Asstes thru ADA	(28,759,455.42)
Payment of Communication Expenses	(147,453.41)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(6,686,779.24)
Payment of Other Personnel Benefits	(45,332.80)
Payment of Payables thru ADA	(19,875.00)
Payment of Professional and Other Professional Services	(25,790,102.07)
Payment of Salaries, Allowances, Bonus and Other Compensation	(15,528,449.09)
Payment of Taxes, Insurance Premiums and Other fees	(12,375.00)
Payment of Training and Scholarship Expenses	(262,467.37)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(1,148,497.24)
Payment/Reimbursement for Repairs and Maintenance	(170,816.69)
Payment/Reimbursement of Travelling Expenses	(1,710,216.24)
Purchase of Property, Plant and Equipment	(1,065,515.78)
Refund of Discount/Unused Reservation/Guaranty Deposit / Retention Fee	(440,000.00)
Refund of GSIS, Pag-ibig, Philhealth and other Contributions deducted from the salaries	(7,321.53)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(11,637,296.00)
Remittance of salary deductions based in individual checks issued to GSIS, PHIC,HDMF and	(3,155,637.70)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(6,367,230.02)
Replenishment of Petty Cash	(158,311.99)
Unutilized Notice of Cash Allocation (NCA)	(43,079,586.81)
Total Cash Outflows	(221,910,461.24)
Cash Provided by (Used in) Operating Activities	(183,203,555.14)
Total Cash provided by Operating, Investing and Financing Activities	(183,203,555.14)

Add : Cash Balance, Beginning Sep 1 2018

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233,726,643.54

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Department of Finance
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Detailed Statement of Cash Flows

For The Period September 01, 2018 To September 30, 2018

Cash Balance, Ending Sep 30 2018

50,523,088.40

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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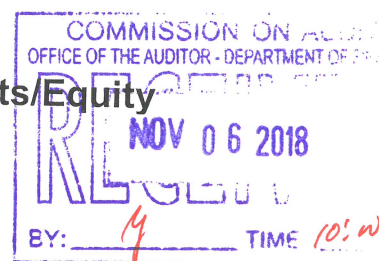


Department of Finance

Central Office

Statement of Changes in Net Assets/Equity

As of September 30, 2018



	Total net assets/equity
Balance at December 31, 2017	1,330,341,763.50
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(148,426,141.11)
Other Adjustments	0.00
Restated balance	1,181,915,622.39
Changes in net assets/equity for 2018	
Surplus for the period	423,249,678.35
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(33,783,539.77)
Total recognized revenue and expense for the period	389,466,138.58
Balance at Sep 30, 2018	1,571,381,760.97

CUSTODIAL FUNDS - TRUST RECEIPTS -
 INTER-AGENCY TRANSFERRED FUND (IATF)
 CUSTODIAL FUNDS - TRUST RECEIPTS - RECEIPTS
 DEPOSITED WITH THE NATIONAL TREASURY OTHER
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 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