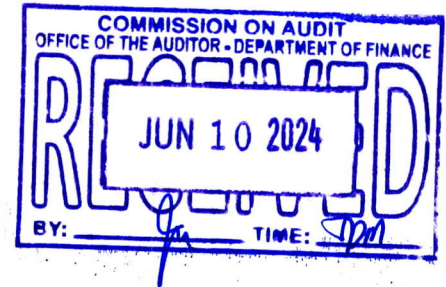


Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position
As of May 31, 2024

ALL FUNDS



ASSETS

Current Assets

Cash and Cash Equivalents			
Cash on Hand			
Cash - Collecting Officers	7,399.50		
Petty Cash	<u>769,236.67</u>	776,636.17	
Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account		417,596.70	
Treasury/Agency Cash Accounts			
Cash - Treasury/Agency Deposit, Regular	3,542,524.26		
Cash - Treasury/Agency Deposit, Special Account	2,174.00		
Cash - Modified Disbursement System (MDS), Regular	16,456,770.93		
Cash - Modified Disbursement System (MDS), Trust	69,674.55		
Cash – Tax Remittance Advice	<u>0.30</u>	<u>20,071,144.04</u>	21,265,376.91
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		639.75	
Inter-Agency Receivables			
Due from National Government Agencies	16,329,642.99		
Due from Government-Owned and/or Controlled Corporations	708,292.13		
Due from Local Government Units	<u>149,700.00</u>	17,187,635.12	
Other Receivables			

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of May 31, 2024

Receivables- Disallowances/Charges	1,937,409.24		
Due from Officers and Employees	2,431,118.69		
Other Receivables	<u>431,178.53</u>	<u>4,799,706.46</u>	21,987,981.33
Inventories			
Inventory Held for Consumption			
Office Supplies Inventory	5,063,454.99		
Accountable Forms, Plates and Stickers Inventory	122,914.90		
Drugs and Medicines Inventory	7,093.35		
Medical, Dental and Laboratory Supplies Inventory	363,694.69		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>203,781.60</u>	5,775,174.53	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment		26,570.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,849,224.13
Other Assets			
Advances			
Advances to Special Disbursing Officer	4,059,666.72		
Advances to Officers and Employees	<u>5,749,980.90</u>	9,809,647.62	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	3,555,955.61		
Prepaid Subscription	13,068,705.91		
Other Prepayments	<u>2,177,398.79</u>	26,262,501.03	
Other Assets			
Other Assets		<u>728,345.67</u>	34,800,494.32
Total Current Assets			
Non - Current Assets			

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

Detailed Statement of Financial Position
As of May 31, 2024

Property, Plant and Equipment

Land			
Land			335,893,232.72
Land Improvements			
Other Land Improvements	2,265,821.50		
Less : Accumulated Depreciation - Other Land Improvements	<u>1,531,223.20</u>		734,598.30
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	1,412,398,834.63		
Less : Accumulated Depreciation - Buildings	<u>792,584,421.40</u>	619,814,413.23	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,042,336.34</u>	<u>20,504,755.49</u>	640,319,168.72
Machinery and Equipment			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,167,810.27</u>	394,871.47	
Information and Communication Technology Equipment	189,501,128.08		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>130,317,529.60</u>	59,183,598.48	
Communication Equipment	850,307.78		
Less : Accumulated Depreciation - Communication Equipment	<u>210,396.09</u>	639,911.69	
Military, Police and Security Equipment	12,550,414.34		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>5,996,864.36</u>	6,553,549.98	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>275,835.84</u>	207,164.16	

Department of Finance
Central Office
Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004
Detailed Statement of Financial Position
As of May 31, 2024

Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>538,080.00</u>	594,720.00	
Technical and Scientific Equipment	1,040,405.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>849,756.55</u>	190,648.73	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,764,256.92</u>	<u>1,862,643.91</u>	69,627,108.42
Transportation Equipment			
Motor Vehicles	104,229,170.32		
Less : Accumulated Depreciation - Motor Vehicles	<u>50,722,016.03</u>		53,507,154.29
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>6,741,537.32</u>		4,431,611.38
Construction in Progress			
Construction in Progress - Buildings and Other Structures			74,839,561.40
Other Property, Plant and Equipment			
Other Property, Plant and Equipment	123,029.92		
Less : Accumulated Depreciation - Other Property, Plant and Equipment	<u>38,364.93</u>	<u>84,664.99</u>	1,179,441,029.27
Intangible Assets			
Intangible Assets			
Computer Software	261,517,578.21		
Less : Accumulated Amortization - Computer Software	<u>249,329,872.34</u>		<u>12,187,705.87</u>
Total Non - Current Assets			<u>1,191,628,735.14</u>
TOTAL ASSETS			<u><u>1,277,819,556.23</u></u>
LIABILITIES			
Deferred Credits/Unearned Income			
Current Liabilities			

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

Detailed Statement of Financial Position
As of May 31, 2024

Financial Liabilities

Payables

Accounts Payable	6,474,727.85	
Due to Officers and Employees	<u>1,241,346.38</u>	7,716,074.23

Inter-Agency Payables

Inter-Agency Payables

Due to BIR	7,177,784.71	
Due to GSIS	4,105,018.96	
Due to Pag-IBIG	445,453.12	
Due to PhilHealth	729,776.18	
Due to NGAs	501,096.93	
Due to GOCCs	<u>1,756,946.70</u>	14,716,076.60

Trust Liabilities

Trust Liabilities

Trust Liabilities	50,950.84	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,062,885.96</u>	10,892,003.98

Deferred Credits

Other Deferred Credits		660.00
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Other Payables

Other Payables

Other Payables		<u>2,455,727.60</u>
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Total Current Liabilities

35,780,542.41

TOTAL LIABILITIES

35,780,542.41

TOTAL ASSETS LESS TOTAL LIABILITIES

1,242,034,013.88

EQUITY

Net Asset/Equity

Department of Finance
Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Position

As of May 31, 2024

Net Asset/Equity

Accumulated Surplus/(Deficit)

1,242,034,013.82

TOTAL NET ASSETS/EQUITY

1,242,034,013.82

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

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

Detailed Statement of Financial Performance

As of May 31, 2024

ALL Funds



Revenue			
Service and Business Income			
Service Income			
Processing Fees	1,148,360.00		
Other Service Income	<u>25,700.00</u>	1,174,060.00	
Business Income			
Interest Income	<u>45.31</u>	<u>45.31</u>	1,174,105.31
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>4,799.99</u>		<u>4,799.99</u>
Total Revenue			<u>1,178,905.30</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	117,252,991.27		
Salaries and Wages - Casual/Contractual	<u>5,428,436.49</u>	122,681,427.76	
Other Compensation			
Personal Economic Relief Allowance (PERA)	3,932,284.76		
Representation Allowance (RA)	3,291,562.50		
Transportation Allowance (TA)	2,256,187.50		
Clothing/Uniform Allowance	2,706,000.00		
Subsistence Allowance	5,700.00		
Laundry Allowance	777.25		
Honoraria	303,000.00		
Hazard Pay	61,323.00		
Overtime and Night Pay	1,100,733.00		
Mid-Year Bonus	23,572,346.00		
Other Bonuses and Allowances	<u>17,242,399.95</u>	54,472,313.96	

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

Detailed Statement of Financial Performance
As of May 31, 2024

Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	11,297,011.02		
Pag-IBIG Contributions	276,800.00		
PhilHealth Contributions	2,143,864.49		
Employees Compensation Insurance Premiums	<u>161,100.00</u>	13,878,775.51	
Other Personnel Benefits			
Terminal Leave Benefits	4,683,883.14		
Other Personnel Benefits	<u>144,281.86</u>	<u>4,828,165.00</u>	195,860,682.23
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	1,308,914.63		
Traveling Expenses - Foreign	<u>9,551,836.82</u>	10,860,751.45	
Training and Scholarship Expenses			
Training Expenses	<u>4,445,682.22</u>	4,445,682.22	
Supplies and Materials Expenses			
Office Supplies Expenses	1,605,885.06		
Accountable Forms Expenses	31,902.52		
Drugs and Medicines Expenses	74,109.45		
Medical, Dental and Laboratory Supplies Expenses	55,341.40		
Fuel, Oil and Lubricants Expenses	1,576,035.94		
Semi-Expendable Machinery and Equipment Expenses	847,923.00		
Other Supplies and Materials Expenses	<u>945,931.34</u>	5,137,128.71	
Utility Expenses			
Water Expenses	1,301,486.51		
Electricity Expenses	<u>10,877,672.85</u>	12,179,159.36	
Communication Expenses			
Postage and Courier Services	70,814.92		
Telephone Expenses	1,817,624.02		

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

Detailed Statement of Financial Performance
As of May 31, 2024

Cable, Satellite, Telegraph and Radio Expenses	9,175.00	1,897,613.94	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	1,232,845.04	1,232,845.04	
Professional Services			
Consultancy Services	2,241,130.13		
Other Professional Services	37,340,700.83	39,581,830.96	
General Services			
Janitorial Services	3,889,480.93		
Security Services	2,057,469.75		
Other General Services	2,520,725.32	8,467,676.00	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	106,636.67		
Repairs and Maintenance - Machinery and Equipment	26,275.00		
Repairs and Maintenance - Transportation Equipment	903,668.55	1,036,580.22	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	371,598.92		
Fidelity Bond Premiums	590,007.15		
Insurance Expenses	2,349,495.44	3,311,101.51	
Other Maintenance and Operating Expenses			
Printing and Publication Expenses	27,618.40		
Representation Expenses	1,913,921.39		
Rent/Lease Expenses	900,500.00		
Subscription Expenses	21,581,306.70		
Donations	18,613.20		
Other Maintenance and Operating Expenses	3,967,431.92	28,409,391.61	116,559,761.02
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	54,210.25		

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Detailed Statement of Financial Performance

As of May 31, 2024

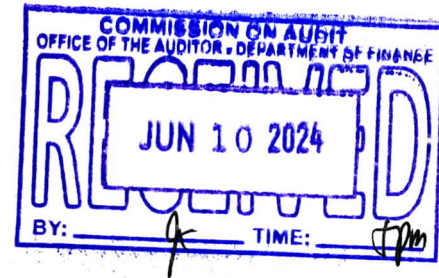
Depreciation - Buildings and Other Structures	39,938,020.75		
Depreciation - Machinery and Equipment	7,187,214.38		
Depreciation - Transportation Equipment	3,985,025.76		
Depreciation - Furniture, Fixtures and Books	<u>347,765.25</u>	51,512,236.39	
Amortization			
Amortization - Intangible Assets	<u>2,324,717.51</u>	<u>2,324,717.51</u>	<u>53,836,953.90</u>
Total Operating Expenses			<u>366,257,397.15</u>
Surplus/(Deficit) from Current Operations			<u>(365,078,491.85)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	424,540,886.76		424,540,886.76
Surplus(Deficit) for the period			<u><u>59,462,394.91</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
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

Detailed Statement of Cash Flows

For The Period May 01, 2024 To May 31, 2024

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CASH FLOWS FROM OPERATING ACTIVITIES

Cash Inflows

Receipt of Notice of Cash Allocation (NCA)	94,369,488.00
Receipt of Notice of Cash Allocation (NCA)	94,369,488.00
Collection of Income/Revenues	259,130.00
Collection of Service Income	259,130.00
Other Receipts	4,425,365.45
Collection of Overpayment of Expenses - Unbilled	38.50
Collection of Overpayment of Personal Services - Billed	175,046.98
Collection of Personal Accounts	50,950.84
Receipt for Payment of Lost Property	2,000.90
Refund of Cash Advance	605,769.15
Set-up for the Constructive Receipt of Cash for Remittances thru TRA	3,591,559.08
Total Cash Inflows	<u>99,053,983.45</u>

Cash Outflows

Payment of Expenses	(46,899.27)
Payment for Communication Expenses	(46,899.27)
Purchase of Inventories	(5,850.00)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,850.00)
Other Disbursements	(83,332,643.17)
Grant of Cash Advance for Travel and SDO	(2,350,218.30)
Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses	(347,419.25)
Payment for Utilities Expenses	(2,734,132.93)
Payment of Communication Expenses	(332,694.45)
Payment of Other Maintenance and Other Operating Expenses (MOOE)	(2,532,368.43)
Payment of Payables thru ADA	(777,373.57)
Payment of Professional and Other Professional Services	(17,189,500.53)
Payment of Salaries, Allowances, Bonus and Other Compensation	(38,815,628.43)
Payment of Taxes, Insurance Premiums and Other fees	(241,348.23)
Payment of Training and Scholarship Expenses	(1,154,700.47)
Payment/Reimbursement for Repairs and Maintenance	(98,313.31)
Payment/Reimbursement of Travelling Expenses	(1,438,173.20)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(1,211,316.63)

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

Detailed Statement of Cash Flows

For The Period May 01, 2024 To May 31, 2024

Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC,HDMF and	(10,023,133.05)
Remittance of salary deductions based in individual checks issued to BIR, GSIS, PHIC,HDMF	(244,499.34)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(3,591,559.08)
Replenishment of Petty Cash	(250,263.97)
Total Cash Outflows	<u>(83,385,392.44)</u>
Cash Provided by (Used in) Operating Activities	<u>15,668,591.01</u>
Total Cash provided by Operating, Investing and Financing Activities	15,668,591.01
Add : Cash Balance, Beginning May 1 2024	<u>5,596,785.90</u>
Cash Balance, Ending May 31 2024	<u><u>21,265,376.91</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
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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
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

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

Statement of Changes in Net Assets/Equity

As of May 31, 2024

All Funds

	Total net assets/equity
Balance at December 31, 2023	1,197,444,031.91
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(14,862,607.40)
Other Adjustments	(11,900.00)
Restated balance	1,182,569,524.51
Changes in net assets/equity for 2024	
Surplus for the period	59,462,394.91
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	2,094.40
Total recognized revenue and expense for the period	59,464,489.31
Balance at May 31, 2024	1,242,034,013.82



Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of May 31, 2024

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
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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 -
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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 -
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AGENCIES
GENERAL FUND - SUPPLEMENTAL APPROPRIATIONS -
SPECIFIC BUDGETS OF NATIONAL GOVERNMENT
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COMMISSION ON AUDIT REVOLVING FUND - FEES
FROM DORMITORIES, TRAININGS AND SEMINARS
OFF-BUDGETARY FUNDS - REVOLVING FUNDS -
MUNICIPAL DEVELOPMENT FUND REVOLVING FUND - -
P.D. 1914

Department of Finance

Central Office

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Statement of Changes in Net Assets/Equity

As of May 31, 2024

Regular Agency Fund

	Total net assets/equity
Balance at December 31, 2023	1,185,232,774.87
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(14,443,950.59)
Other Adjustments	(11,900.00)
Restated balance	1,170,776,924.28
Changes in net assets/equity for 2024	
Surplus for the period	59,081,654.32
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	2,094.40
Total recognized revenue and expense for the period	59,083,748.72
Balance at May 31, 2024	1,229,860,673.00

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Statement of Changes in Net Assets/Equity
As of May 31, 2024

Special Account - Foreign Assisted/Foreign Grants Fund

	Total net assets/equity
Balance at December 31, 2023	1,501,922.57
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(385,932.85)
Other Adjustments	0.00
Restated balance	1,115,989.72
Changes in net assets/equity for 2024	
Surplus for the period	299,540.11
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	299,540.11
Balance at May 31, 2024	1,415,529.83

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Statement of Changes in Net Assets/Equity

As of May 31, 2024

Internally Generated Funds

	Total net assets/equity
Balance at December 31, 2023	0.00
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	0.00
Changes in net assets/equity for 2024	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at May 31, 2024	0.00

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Statement of Changes in Net Assets/Equity

As of May 31, 2024

Business Related Funds

	Total net assets/equity
Balance at December 31, 2023	230,795.96
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
Restated balance	230,795.96
Changes in net assets/equity for 2024	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	0.00
Balance at May 31, 2024	230,795.96

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Statement of Changes in Net Assets/Equity

As of May 31, 2024

Trust Receipts

	Total net assets/equity
Balance at December 31, 2023	10,478,538.51
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(32,723.96)
Other Adjustments	0.00
Restated balance	10,445,814.55
Changes in net assets/equity for 2024	
Surplus for the period	81,200.48
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
Total recognized revenue and expense for the period	81,200.48
Balance at May 31, 2024	10,527,015.03