



Republic of the Philippines  
**DEPARTMENT OF FINANCE**  
Roxas Blvd. corner P. Ocampo St., 1004 Manila



June 09, 2025

**Ms. Wilma P. Jizmundo**

State Auditor IV  
Audit Team Leader  
This Department

**Dear Auditor Jizmundo:**

Submitted herewith are the Financial Statements as of **MAY 31, 2025** for All Funds (Consolidated), Regular Agency Fund, Special Account-Foreign Fund, Business Related Fund and Trust Fund, as follows:

Pre-Closing Trial Balance  
Detailed Statement of Financial Position  
Detailed Statement of Financial Performance  
Statement of Cash Flows  
Statement of Changes in Net Assets/Equity

Thank you

Very truly yours,

  
**Loida P. Laguyo**  
Chief Accountant



# Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 7000

Central Office

## Pre-Closing Trial Balance

ALL FUNDS

As of May 31, 2025



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	8,400.00	
Petty Cash	10101020	800,000.00	
Cash in Bank - Local Currency, Current Account	10102020	414,214.99	
Cash - Treasury/Agency Deposit, Regular	10104010	4,976,438.24	
Cash - Modified Disbursement System (MDS), Regular	10104040	6,042,499.24	
Cash - Modified Disbursement System (MDS), Special Account	10104050	10,135,915.17	
Cash - Modified Disbursement System (MDS), Trust	10104060	448,872.86	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	14,951,360.21	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	1,361,951.23	
Due from Officers and Employees	10399020	2,066,636.64	
Other Receivables	10399990	349,804.49	
Office Supplies Inventory	10404010	3,029,967.36	
Accountable Forms, Plates and Stickers Inventory	10404020	120,739.25	
Drugs and Medicines Inventory	10404060	964,245.63	
Medical, Dental and Laboratory Supplies Inventory	10404070	316,477.21	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	183,476.28	
Semi-Expendable Information and Communications Technology Equipment	10405030	368,686.00	
Semi-Expendable Medical Equipment	10405100	54,888.00	
Semi-Expendable Other Equipment	10405990	102,130.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,661,327.80
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		889,447,699.67
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,797,587.78
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,217,136.21
Information and Communication Technology Equipment	10605030	187,005,269.67	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		135,259,403.94
Communication Equipment	10605070	962,127.78	
Accumulated Depreciation - Communication Equipment	10605071		318,535.73
Military, Police and Security Equipment	10605100	29,930,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,963,941.35
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		323,335.80
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		645,696.00
Technical and Scientific Equipment	10605140	2,244,042.28	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		1,027,403.29
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,783,864.80
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		47,861,856.37
Furniture and Fixtures	10607010	11,173,148.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,579,015.58
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	259,962,471.68	
Accumulated Amortization - Computer Software	10801021		234,036,944.62
Advances to Special Disbursing Officer	19901030	6,838,791.90	



## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### Central Office

## Pre-Closing Trial Balance

As of May 31, 2025

Account Title	Account Code	Debit	Credit
Advances to Officers and Employees	19901040	7,561,168.20	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	3,766,612.91	
Prepaid Subscription	19902100	32,294,791.01	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		36,295,316.93
Due to Officers and Employees	20101020		1,189,947.24
Due to BIR	20201010		5,827,470.46
Due to GSIS	20201020		5,223,099.61
Due to Pag-IBIG	20201030		538,664.58
Due to PhilHealth	20201040		998,242.13
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		327,182.58
Trust Liabilities	20401010		176,357.66
Guaranty/Security Deposits Payable	20401040		9,778,167.18
Trust Liabilities - Disallowances/Charges	20401080		1,068,118.81
Other Deferred Credits	20501990		660.00
Other Payables	29999990		4,168,471.15
Accumulated Surplus/(Deficit)	30101010		1,037,279,420.65
Processing Fees	40201130		1,457,170.00
Other Service Income	40201990		21,200.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		504,462,213.44
Miscellaneous Income	40699990		12,067.32
Salaries and Wages - Regular	50101010	136,627,957.47	
Salaries and Wages - Casual/Contractual	50101020	9,284,496.56	
Personal Economic Relief Allowance (PERA)	50102010	4,086,787.34	
Representation Allowance (RA)	50102020	3,920,750.00	
Transportation Allowance (TA)	50102030	2,399,500.00	
Clothing/Uniform Allowance	50102040	2,653,000.00	
Subsistence Allowance	50102050	10,125.00	
Laundry Allowance	50102060	1,380.64	
Honoraria	50102100	152,000.00	
Hazard Pay	50102110	135,037.73	
Overtime and Night Pay	50102130	325,395.81	
Mid-Year Bonus	50102160	25,647,811.00	
Retirement and Life Insurance Premiums	50103010	13,416,306.93	
Pag-IBIG Contributions	50103020	324,200.00	
PhilHealth Contributions	50103030	2,345,241.22	
Employees Compensation Insurance Premiums	50103040	161,000.00	
Terminal Leave Benefits	50104030	179,608.76	
Other Personnel Benefits	50104990	2,676,310.22	
Traveling Expenses - Local	50201010	555,480.71	
Traveling Expenses - Foreign	50201020	18,309,158.73	
Training Expenses	50202010	7,803,387.32	
Office Supplies Expenses	50203010	2,692,052.51	
Accountable Forms Expenses	50203020	39,514.19	
Drugs and Medicines Expenses	50203070	86,611.78	
Medical, Dental and Laboratory Supplies Expenses	50203080	94,736.94	
Fuel, Oil and Lubricants Expenses	50203090	1,463,928.20	
Semi-Expendable Machinery and Equipment Expenses	50203210	5,193,813.00	
Other Supplies and Materials Expenses	50203990	6,611,918.93	
Water Expenses	50204010	1,130,846.03	
Electricity Expenses	50204020	11,381,583.18	
Postage and Courier Services	50205010	61,266.57	
Telephone Expenses	50205020	1,185,070.04	
Internet Subscription Expenses	50205030	1,216,458.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	10,050.00	
Extraordinary and Miscellaneous Expenses	50210030	2,444,700.00	
Consultancy Services	50211030	2,958,584.60	
Other Professional Services	50211990	35,932,469.98	

## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office


### Pre-Closing Trial Balance

As of May 31, 2025

Account Title	Account Code	Debit	Credit
Janitorial Services	50212020	1,935,230.90	
Security Services	50212030	2,084,672.83	
Other General Services	50212990	3,047,364.85	
Repairs and Maintenance - Buildings and Other Structures	50213040	368,178.93	
Repairs and Maintenance - Transportation Equipment	50213060	1,007,811.06	
Taxes, Duties and Licenses	50215010	99,140.00	
Fidelity Bond Premiums	50215020	245,733.75	
Insurance Expenses	50215030	1,765,194.68	
Advertising, Promotional and Marketing Expense	50299010	228,960.00	
Representation Expenses	50299030	1,844,437.94	
Rent/Lease Expenses	50299050	2,517,851.52	
Subscription Expenses	50299070	16,572,389.77	
Donations	50299080	39,500.00	
Bank Transaction Fee	50299220	6,153.20	
Other Maintenance and Operating Expenses	50299990	6,955,679.93	
Depreciation - Land Improvements	50501020	54,210.25	
Depreciation - Buildings and Other Structures	50501040	41,822,507.55	
Depreciation - Machinery and Equipment	50501050	6,951,819.30	
Depreciation - Transportation Equipment	50501060	3,617,481.70	
Depreciation - Furniture, Fixtures and Books	50501070	347,959.70	
Amortization - Intangible Assets	50502010	3,004,933.28	
<b>TOTAL</b>		<b>2,991,381,599.69</b>	<b>2,991,381,599.69</b>

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  
GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL  
BENEFITS  
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY  
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

Certified Correct :

  
**LOIDA P. LAGUYO**  
Chief Accountant  
Accounting Division



## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila

Central Office

### Pre-Closing Trial Balance

As of May 31, 2025  
Regular Agency Fund



Account Title	Account Code	Debit	Credit
Cash - Collecting Officers	10101010	8,400.00	
Petty Cash	10101020	800,000.00	
Cash in Bank - Local Currency, Current Account	10102020	414,214.99	
Cash - Treasury/Agency Deposit, Regular	10104010	4,974,187.64	
Cash - Modified Disbursement System (MDS), Regular	10104040	6,042,499.24	
Investments in Stocks	10203010	3,500.00	
Other Investments	10203990	279,244.40	
Accounts Receivable	10301010	639.75	
Due from National Government Agencies	10303010	4,951,360.21	
Receivables- Disallowances/Charges	10399010	1,307,123.93	
Due from Officers and Employees	10399020	2,040,267.98	
Other Receivables	10399990	349,204.49	
Office Supplies Inventory	10404010	3,029,175.36	
Accountable Forms, Plates and Stickers Inventory	10404020	120,739.25	
Drugs and Medicines Inventory	10404060	964,245.63	
Medical, Dental and Laboratory Supplies Inventory	10404070	316,477.21	
Fuel, Oil and Lubricants Inventory	10404080	14,235.00	
Other Supplies and Materials Inventory	10404990	183,476.28	
Semi-Expendable Information and Communications Technology Equipment	10405030	342,116.00	
Semi-Expendable Medical Equipment	10405100	54,888.00	
Semi-Expendable Other Equipment	10405990	102,130.00	
Semi-Expendable Books	10406020	47,479.60	
Land	10601010	333,978,032.72	
Other Land Improvements	10602990	2,265,821.50	
Accumulated Depreciation - Other Land Improvements	10602991		1,661,327.80
Buildings	10604010	1,486,837,861.03	
Accumulated Depreciation - Buildings	10604011		889,447,699.67
Other Structures	10604990	41,547,091.83	
Accumulated Depreciation - Other Structures	10604991		21,797,587.78
Office Equipment	10605020	1,562,681.74	
Accumulated Depreciation - Office Equipment	10605021		1,217,136.21
Information and Communication Technology Equipment	10605030	174,654,019.31	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		124,401,199.97
Communication Equipment	10605070	897,690.00	
Accumulated Depreciation - Communication Equipment	10605071		260,891.04
Military, Police and Security Equipment	10605100	29,930,520.92	
Accumulated Depreciation - Military, Police and Security Equipment	10605101		8,963,941.35
Medical Equipment	10605110	483,000.00	
Accumulated Depreciation - Medical Equipment	10605111		323,335.80
Sports Equipment	10605130	1,132,800.00	
Accumulated Depreciation - Sports Equipment	10605131		645,696.00
Technical and Scientific Equipment	10605140	837,142.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		430,371.36
Other Equipment	10605990	33,626,900.83	
Accumulated Depreciation - Other Equipment	10605991		31,783,864.80
Motor Vehicles	10606010	91,628,924.99	
Accumulated Depreciation - Motor Vehicles	10606011		47,861,856.37
Furniture and Fixtures	10607010	11,026,022.70	
Accumulated Depreciation - Furniture and Fixtures	10607011		7,446,235.16
Other Property, Plant and Equipment	10699990	123,029.92	
Accumulated Depreciation - Other Property, Plant and Equipment	10699991		38,364.93
Computer Software	10801020	99,718,265.16	
Accumulated Amortization - Computer Software	10801021		73,792,738.10
Advances to Special Disbursing Officer	19901030	6,838,791.90	
Advances to Officers and Employees	19901040	5,026,784.22	
Advances to Contractors	19902010	7,460,440.72	
Prepaid Insurance	19902050	3,766,612.91	
Prepaid Subscription	19902100	32,272,111.01	
Other Prepayments	19902990	3,484,098.57	
Accounts Payable	20101010		36,042,434.32

## Department of Finance

*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*

Central Office

### Pre-Closing Trial Balance

As of May 31, 2025  
Regular Agency Fund

Account Title	Account Code	Debit	Credit
Due to Officers and Employees	20101020		761,944.96
Due to BIR	20201010		5,802,292.45
Due to GSIS	20201020		5,192,838.39
Due to Pag-IBIG	20201030		538,264.58
Due to PhilHealth	20201040		989,453.18
Due to NGAs	20201050		501,096.93
Due to GOCCs	20201060		327,182.58
Trust Liabilities	20401010		176,357.66
Guaranty/Security Deposits Payable	20401040		9,516,791.88
Trust Liabilities - Disallowances/Charges	20401080		1,068,118.81
Other Deferred Credits	20501990		660.00
Other Payables	29999990		3,987,138.37
Accumulated Surplus/(Deficit)	30101010		1,033,642,995.58
Processing Fees	40201130		1,457,170.00
Other Service Income	40201990		21,200.00
Interest Income	40202210		57.36
Subsidy from National Government	40301010		481,881,292.25
Miscellaneous Income	40699990		12,067.32
Salaries and Wages - Regular	50101010	136,627,957.47	
Salaries and Wages - Casual/Contractual	50101020	8,548,465.09	
Personal Economic Relief Allowance (PERA)	50102010	4,086,787.34	
Representation Allowance (RA)	50102020	3,920,750.00	
Transportation Allowance (TA)	50102030	2,399,500.00	
Clothing/Uniform Allowance	50102040	2,653,000.00	
Subsistence Allowance	50102050	10,125.00	
Laundry Allowance	50102060	1,380.64	
Honoraria	50102100	152,000.00	
Hazard Pay	50102110	135,037.73	
Overtime and Night Pay	50102130	325,395.81	
Mid-Year Bonus	50102160	25,647,811.00	
Retirement and Life Insurance Premiums	50103010	13,416,306.93	
Pag-IBIG Contributions	50103020	323,400.00	
PhilHealth Contributions	50103030	2,345,241.22	
Employees Compensation Insurance Premiums	50103040	161,000.00	
Terminal Leave Benefits	50104030	179,608.76	
Other Personnel Benefits	50104990	2,676,310.22	
Traveling Expenses - Local	50201010	542,250.83	
Traveling Expenses - Foreign	50201020	18,309,158.73	
Training Expenses	50202010	7,803,387.32	
Office Supplies Expenses	50203010	2,683,959.51	
Accountable Forms Expenses	50203020	39,514.19	
Drugs and Medicines Expenses	50203070	86,611.78	
Medical, Dental and Laboratory Supplies Expenses	50203080	94,736.94	
Fuel, Oil and Lubricants Expenses	50203090	1,463,928.20	
Semi-Expendable Machinery and Equipment Expenses	50203210	4,658,252.00	
Other Supplies and Materials Expenses	50203990	6,611,918.93	
Water Expenses	50204010	1,130,846.03	
Electricity Expenses	50204020	11,381,583.18	
Postage and Courier Services	50205010	61,266.57	
Telephone Expenses	50205020	1,185,070.04	
Internet Subscription Expenses	50205030	1,216,458.00	
Cable, Satellite, Telegraph and Radio Expenses	50205040	10,050.00	
Extraordinary and Miscellaneous Expenses	50210030	2,444,700.00	
Consultancy Services	50211030	2,958,584.60	
Other Professional Services	50211990	35,932,469.98	
Janitorial Services	50212020	1,935,230.90	
Security Services	50212030	2,084,672.83	
Other General Services	50212990	3,047,364.85	
Repairs and Maintenance - Buildings and Other Structures	50213040	368,178.93	
Repairs and Maintenance - Transportation Equipment	50213060	1,007,811.06	
Taxes, Duties and Licenses	50215010	99,140.00	

**Department of Finance**

*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*

**Central Office**

**Pre-Closing Trial Balance**

**As of May 31, 2025  
Regular Agency Fund**

Account Title	Account Code	Debit	Credit
Fidelity Bond Premiums	50215020	245,733.75	
Insurance Expenses	50215030	1,765,194.68	
Advertising, Promotional and Marketing Expense	50299010	228,960.00	
Representation Expenses	50299030	1,844,437.94	
Rent/Lease Expenses	50299050	2,517,851.52	
Subscription Expenses	50299070	16,557,269.77	
Donations	50299080	39,500.00	
Bank Transaction Fee	50299220	6,153.20	
Other Maintenance and Operating Expenses	50299990	6,955,679.93	
Depreciation - Land Improvements	50501020	54,210.25	
Depreciation - Buildings and Other Structures	50501040	41,822,507.55	
Depreciation - Machinery and Equipment	50501050	6,778,081.20	
Depreciation - Transportation Equipment	50501060	3,617,481.70	
Depreciation - Furniture, Fixtures and Books	50501070	342,136.00	
Amortization - Intangible Assets	50502010	3,004,933.28	
<b>TOTAL</b>		<b>2,791,991,602.96</b>	<b>2,791,991,602.96</b>

Certified Correct :

  
**LOIDA P. LAGUYO**  
Chief Accountant  
Accounting Division



## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

### Central Office


## Pre-Closing Trial Balance

As of May 31, 2025

Special Account - Foreign Assisted/Foreign Grants Fund

Account Title	Account Code	Debit	Credit
Cash - Treasury/Agency Deposit, Regular	10104010	2,250.60	
Cash - Modified Disbursement System (MDS), Special Account	10104050	10,135,915.17	
Due from Government-Owned and/or Controlled Corporations	10303020	186,227.87	
Office Supplies Inventory	10404010	792.00	
Semi-Expendable Information and Communications Technology Equipment	10405030	26,570.00	
Power Supply Systems	10603050	98,490.84	
Accumulated Depreciation - Power Supply Systems	10603051		94,561.79
Information and Communication Technology Equipment	10605030	12,351,250.36	
Accumulated Depreciation - Information and Communication Technology Equipment	10605031		10,858,203.97
Communication Equipment	10605070	64,437.78	
Accumulated Depreciation - Communication Equipment	10605071		57,644.69
Technical and Scientific Equipment	10605140	1,406,899.64	
Accumulated Depreciation - Technical and Scientific Equipment	10605141		597,031.93
Furniture and Fixtures	10607010	147,126.00	
Accumulated Depreciation - Furniture and Fixtures	10607011		132,780.42
Computer Software	10801020	160,244,206.52	
Accumulated Amortization - Computer Software	10801021		160,244,206.52
Advances to Officers and Employees	19901040	2,534,383.98	
Prepaid Subscription	19902100	22,680.00	
Accounts Payable	20101010		252,882.61
Due to Officers and Employees	20101020		385,932.85
Guaranty/Security Deposits Payable	20401040		261,375.30
Accumulated Surplus/(Deficit)	30101010	6,452,197.71	
Subsidy from National Government	40301010		21,527,144.19
Office Supplies Expenses	50203010	8,093.00	
Semi-Expendable Machinery and Equipment Expenses	50203210	535,561.00	
Subscription Expenses	50299070	15,120.00	
Depreciation - Machinery and Equipment	50501050	173,738.10	
Depreciation - Furniture, Fixtures and Books	50501070	5,823.70	
<b>TOTAL</b>		<b>194,411,764.27</b>	<b>194,411,764.27</b>

Certified Correct :

  
**LOIDA P. LAGUYO**  
Chief Accountant  
Accounting Division





**Department of Finance**

*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*

**Central Office**

**Pre-Closing Trial Balance**

**As of May 31, 2025  
Business Related Funds**

Account Title	Account Code	Debit	Credit
Due from Local Government Units	10303030	149,700.00	
Receivables- Disallowances/Charges	10399010	54,827.30	
Due from Officers and Employees	10399020	26,268.66	
Accumulated Surplus/(Deficit)	30101010		230,795.96
<b>TOTAL</b>		<b>230,795.96</b>	<b>230,795.96</b>

Certified Correct :

  
**LOIDA P. LAGUYO**  
Chief Accountant  
Accounting Division



## Department of Finance

Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004

Central Office

### Pre-Closing Trial Balance

As of May 31, 2025  
Trust Receipts

Account Title	Account Code	Debit	Credit
Cash - Modified Disbursement System (MDS), Trust	10104060	448,872.86	
Due from National Government Agencies	10303010	10,000,000.00	
Due from Officers and Employees	10399020	100.00	
Other Receivables	10399990	600.00	
Due to Officers and Employees	20101020		42,069.43
Due to BIR	20201010		25,178.01
Due to GSIS	20201020		30,261.22
Due to Pag-IBIG	20201030		400.00
Due to PhilHealth	20201040		8,788.95
Other Payables	29999990		181,332.78
Accumulated Surplus/(Deficit)	30101010		9,857,826.82
Subsidy from National Government	40301010		1,053,777.00
Salaries and Wages - Casual/Contractual	50101020	736,031.47	
Pag-IBIG Contributions	50103020	800.00	
Traveling Expenses - Local	50201010	13,229.88	
<b>TOTAL</b>		<b>11,199,634.21</b>	<b>11,199,634.21</b>

Certified Correct :

  
**LOIDA P. LAGUYO**  
Chief Accountant  
Accounting Division





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

**Detailed Statement of Financial Position**

As of May 31, 2025

*ALL FUNDS*



**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officers	8,400.00	
Petty Cash	800,000.00	808,400.00

**Cash in Bank - Local Currency**

Cash in Bank - Local Currency, Current Account		414,214.99
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**Treasury/Agency Cash Accounts**

Cash - Treasury/Agency Deposit, Regular	4,976,438.24	
Cash - Modified Disbursement System (MDS), Regular	6,042,499.24	
Cash - Modified Disbursement System (MDS), Special Account	10,135,915.17	
Cash - Modified Disbursement System (MDS), Trust	448,872.86	21,603,725.51
		22,826,340.50

**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		639.75
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**Inter-Agency Receivables**

Due from National Government Agencies	14,951,360.21	
Due from Government-Owned and/or Controlled Corporations	186,227.87	
Due from Local Government Units	149,700.00	15,287,288.08

**Other Receivables**

Receivables- Disallowances/Charges	1,361,951.23	
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**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

Due from Officers and Employees	2,066,636.64		
Other Receivables	<u>349,804.49</u>	<u>3,778,392.36</u>	19,066,320.19
<b>Inventories</b>			
<b>Inventory Held for Consumption</b>			
Office Supplies Inventory	3,029,967.36		
Accountable Forms, Plates and Stickers Inventory	120,739.25		
Drugs and Medicines Inventory	964,245.63		
Medical, Dental and Laboratory Supplies Inventory	316,477.21		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>183,476.28</u>	4,629,140.73	
<b>Semi-Expendable Machinery and Equipment</b>			
Semi-Expendable Information and Communications Technology Equipment	368,686.00		
Semi-Expendable Medical Equipment	54,888.00		
Semi-Expendable Other Equipment	<u>102,130.00</u>	525,704.00	
<b>Semi-Expendable Furniture, Fixtures and Books</b>			
Semi-Expendable Books		<u>47,479.60</u>	5,202,324.33
<b>Other Assets</b>			
<b>Advances</b>			
Advances to Special Disbursing Officer	6,838,791.90		
Advances to Officers and Employees	<u>7,561,168.20</u>	14,399,960.10	
<b>Prepayments</b>			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	3,766,612.91		
Prepaid Subscription	32,294,791.01		
Other Prepayments	<u>3,484,098.57</u>	<u>47,005,943.21</u>	<u>61,405,903.31</u>
<b>Total Current Assets</b>			108,783,632.73
<b>Non - Current Assets</b>			



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>645,696.00</u>	487,104.00	
Technical and Scientific Equipment	2,244,042.28		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>1,027,403.29</u>	1,216,638.99	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,783,864.80</u>	<u>1,843,036.03</u>	77,408,026.10
Transportation Equipment			
Motor Vehicles	91,628,924.99		
Less : Accumulated Depreciation - Motor Vehicles	<u>47,861,856.37</u>		43,767,068.62
Furniture, Fixtures and Books			
Furniture and Fixtures	11,173,148.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,579,015.58</u>		3,594,133.12
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>	1,076,580,013.71
Intangible Assets			
Intangible Assets			
Computer Software	259,962,471.68		
Less : Accumulated Amortization - Computer Software	<u>234,036,944.62</u>		<u>25,925,527.06</u>
<b>Total Non - Current Assets</b>			<u><u>1,102,505,540.77</u></u>
<b>TOTAL ASSETS</b>			<u><u>1,211,289,173.50</u></u>
<b>LIABILITIES</b>			
Deferred Credits/Unearned Income			
<b>Current Liabilities</b>			
Financial Liabilities			
Payables			

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

Accounts Payable	36,295,316.93	
Due to Officers and Employees	<u>1,189,947.24</u>	37,485,264.17
Inter-Agency Payables		
Inter-Agency Payables		
Due to BIR	5,827,470.46	
Due to GSIS	5,223,099.61	
Due to Pag-IBIG	538,664.58	
Due to PhilHealth	998,242.13	
Due to NGAs	501,096.93	
Due to GOCCs	<u>327,182.58</u>	13,415,756.29
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	176,357.66	
Guaranty/Security Deposits Payable	9,778,167.18	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	11,022,643.65
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>4,168,471.15</u>
<b>Total Current Liabilities</b>		<u>66,092,795.26</u>
<b>TOTAL LIABILITIES</b>		66,092,795.26
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>		<u><u>1,145,196,378.24</u></u>
<b>EQUITY</b>		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,145,196,378.24</u>



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**TOTAL NET ASSETS/EQUITY**

**1,145,196,378.24**

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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 -  
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  
GENERAL FUND - UNPROGRAMMED FUNDS - FOR  
PAYMENT OF PERSONNEL BENEFITS  
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION  
AND GRATUITY  
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 Position**  
**As of May 31, 2025**

**Regular Agency Fund**



**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

**Cash on Hand**

Cash - Collecting Officers	8,400.00	
Petty Cash	800,000.00	808,400.00

**Cash in Bank - Local Currency**

Cash in Bank - Local Currency, Current Account		414,214.99
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**Treasury/Agency Cash Accounts**

Cash - Treasury/Agency Deposit, Regular	4,974,187.64	
Cash - Modified Disbursement System (MDS), Regular	6,042,499.24	11,016,686.88
		12,239,301.87

**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		639.75
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**Inter-Agency Receivables**

Due from National Government Agencies		4,951,360.21
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**Other Receivables**

Receivables- Disallowances/Charges	1,307,123.93	
Due from Officers and Employees	2,040,267.98	
Other Receivables	349,204.49	3,696,596.40
		8,648,596.36

**Inventories**

**Inventory Held for Consumption**

Office Supplies Inventory	3,029,175.36	
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**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Regular Agency Fund**

Accountable Forms, Plates and Stickers Inventory	120,739.25		
Drugs and Medicines Inventory	964,245.63		
Medical, Dental and Laboratory Supplies Inventory	316,477.21		
Fuel, Oil and Lubricants Inventory	14,235.00		
Other Supplies and Materials Inventory	<u>183,476.28</u>	4,628,348.73	
Semi-Expendable Machinery and Equipment			
Semi-Expendable Information and Communications Technology Equipment	342,116.00		
Semi-Expendable Medical Equipment	54,888.00		
Semi-Expendable Other Equipment	<u>102,130.00</u>	499,134.00	
Semi-Expendable Furniture, Fixtures and Books			
Semi-Expendable Books		<u>47,479.60</u>	5,174,962.33
Other Assets			
Advances			
Advances to Special Disbursing Officer	6,838,791.90		
Advances to Officers and Employees	<u>5,026,784.22</u>	11,865,576.12	
Prepayments			
Advances to Contractors	7,460,440.72		
Prepaid Insurance	3,766,612.91		
Prepaid Subscription	32,272,111.01		
Other Prepayments	<u>3,484,098.57</u>	<u>46,983,263.21</u>	<u>58,848,839.33</u>
<b>Total Current Assets</b>			<b>85,194,444.29</b>
<b>Non - Current Assets</b>			
Property, Plant and Equipment			
Land			
Land		333,978,032.72	
Land Improvements			
Other Land Improvements	2,265,821.50		



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Regular Agency Fund**

Less : Accumulated Depreciation - Other Land Improvements	<u>1,661,327.80</u>		604,493.70
<b>Buildings and Other Structures</b>			
Buildings	1,486,837,861.03		
Less : Accumulated Depreciation - Buildings	<u>889,447,699.67</u>	597,390,161.36	
Other Structures	41,547,091.83		
Less : Accumulated Depreciation - Other Structures	<u>21,797,587.78</u>	<u>19,749,504.05</u>	617,139,665.41
<b>Machinery and Equipment</b>			
Office Equipment	1,562,681.74		
Less : Accumulated Depreciation - Office Equipment	<u>1,217,136.21</u>	345,545.53	
Information and Communication Technology Equipment	174,654,019.31		
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>124,401,199.97</u>	50,252,819.34	
Communication Equipment	897,690.00		
Less : Accumulated Depreciation - Communication Equipment	<u>260,891.04</u>	636,798.96	
Military, Police and Security Equipment	29,930,520.92		
Less : Accumulated Depreciation - Military, Police and Security Equipment	<u>8,963,941.35</u>	20,966,579.57	
Medical Equipment	483,000.00		
Less : Accumulated Depreciation - Medical Equipment	<u>323,335.80</u>	159,664.20	
Sports Equipment	1,132,800.00		
Less : Accumulated Depreciation - Sports Equipment	<u>645,696.00</u>	487,104.00	
Technical and Scientific Equipment	837,142.64		
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>430,371.36</u>	406,771.28	
Other Equipment	33,626,900.83		
Less : Accumulated Depreciation - Other Equipment	<u>31,783,864.80</u>	<u>1,843,036.03</u>	75,098,318.91
<b>Transportation Equipment</b>			
Motor Vehicles	91,628,924.99		

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Regular Agency Fund**

Less : Accumulated Depreciation - Motor Vehicles	<u>47,861,856.37</u>	43,767,068.62	
Furniture, Fixtures and Books			
Furniture and Fixtures	11,026,022.70		
Less : Accumulated Depreciation - Furniture and Fixtures	<u>7,446,235.16</u>	3,579,787.54	
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>	1,074,252,031.89
Intangible Assets			
Intangible Assets			
Computer Software	99,718,265.16		
Less : Accumulated Amortization - Computer Software	<u>73,792,738.10</u>	<u>25,925,527.06</u>	
<b>Total Non - Current Assets</b>			<u>1,100,177,558.95</u>
<b>TOTAL ASSETS</b>			<u><u>1,185,372,003.24</u></u>
<b>LIABILITIES</b>			
Deferred Credits/Unearned Income			
<b>Current Liabilities</b>			
Financial Liabilities			
Payables			
Accounts Payable		36,042,434.32	
Due to Officers and Employees		<u>761,944.96</u>	36,804,379.28
Inter-Agency Payables			
Inter-Agency Payables			
Due to BIR		5,802,292.45	
Due to GSIS		5,192,838.39	
Due to Pag-IBIG		538,264.58	
Due to PhilHealth		989,453.18	

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Regular Agency Fund**

Due to NGAs	501,096.93	
Due to GOCCs	<u>327,182.58</u>	13,351,128.11
Trust Liabilities		
Trust Liabilities		
Trust Liabilities	176,357.66	
Guaranty/Security Deposits Payable	9,516,791.88	
Trust Liabilities - Disallowances/Charges	<u>1,068,118.81</u>	10,761,268.35
Deferred Credits		
Other Deferred Credits		660.00
Other Payables		
Other Payables		
Other Payables		<u>3,987,138.37</u>
Total Current Liabilities		<u>64,904,574.11</u>
TOTAL LIABILITIES		64,904,574.11
TOTAL ASSETS LESS TOTAL LIABILITIES		<u>1,120,467,429.13</u>
EQUITY		
Net Asset/Equity		
Net Asset/Equity		
Accumulated Surplus/(Deficit)		<u>1,120,467,429.13</u>
TOTAL NET ASSETS/EQUITY		<u>1,120,467,429.13</u>

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Special Account - Foreign Assisted/Foreign Grants Fund**



**ASSETS**

**Current Assets**

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Treasury/Agency Deposit, Regular	2,250.60	
Cash - Modified Disbursement System (MDS), Special Account	<u>10,135,915.17</u>	10,138,165.77

Receivables

Inter-Agency Receivables

Due from Government-Owned and/or Controlled Corporations		186,227.87
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Inventories

Inventory Held for Consumption

Office Supplies Inventory		792.00
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Semi-Expendable Machinery and Equipment

Semi-Expendable Information and Communications Technology Equipment	<u>26,570.00</u>	27,362.00
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Other Assets

Advances

Advances to Officers and Employees		2,534,383.98
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Prepayments

Prepaid Subscription	<u>22,680.00</u>	<u>2,557,063.98</u>
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**Total Current Assets**

12,908,819.62

**Non - Current Assets**

Property, Plant and Equipment

Infrastructure Assets

Power Supply Systems	98,490.84	
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Less : Accumulated Depreciation - Power Supply Systems	<u>94,561.79</u>	3,929.05
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Machinery and Equipment



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Special Account - Foreign Assisted/Foreign Grants Fund**

Information and Communication Technology Equipment	12,351,250.36			
Less : Accumulated Depreciation - Information and Communication Technology Equipment	<u>10,858,203.97</u>	1,493,046.39		
Communication Equipment	64,437.78			
Less : Accumulated Depreciation - Communication Equipment	<u>57,644.69</u>	6,793.09		
Technical and Scientific Equipment	1,406,899.64			
Less : Accumulated Depreciation - Technical and Scientific Equipment	<u>597,031.93</u>	<u>809,867.71</u>	2,309,707.19	
Furniture, Fixtures and Books				
Furniture and Fixtures	147,126.00			
Less : Accumulated Depreciation - Furniture and Fixtures	<u>132,780.42</u>	<u>14,345.58</u>	<u>2,327,981.82</u>	
<b>Total Non - Current Assets</b>			<u>2,327,981.82</u>	
<b>TOTAL ASSETS</b>			<u><u>15,236,801.44</u></u>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Financial Liabilities				
Payables				
Accounts Payable		252,882.61		
Due to Officers and Employees		<u>385,932.85</u>		638,815.46
Trust Liabilities				
Trust Liabilities				
Guaranty/Security Deposits Payable			<u>261,375.30</u>	
<b>Total Current Liabilities</b>			<u>900,190.76</u>	
<b>TOTAL LIABILITIES</b>			900,190.76	
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>			<u><u>14,336,610.68</u></u>	
<b>EQUITY</b>				
Net Asset/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, 2025**

**Special Account - Foreign Assisted/Foreign Grants Fund**

Accumulated Surplus/(Deficit)	<u>14,336,610.68</u>
<b>TOTAL NET ASSETS/EQUITY</b>	<u><b>14,336,610.68</b></u>

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Business Related Funds**



**ASSETS**

**Current Assets**

Receivables

Inter-Agency Receivables

Due from Local Government Units 149,700.00

Other Receivables

Receivables- Disallowances/Charges 54,827.30

Due from Officers and Employees 26,268.66 81,095.96 230,795.96

**Total Current Assets**

230,795.96

**TOTAL ASSETS**

230,795.96

**TOTAL LIABILITIES**

0.00

**TOTAL ASSETS LESS TOTAL LIABILITIES**

230,795.96

**EQUITY**

Net Asset/Equity

Net Asset/Equity

Accumulated Surplus/(Deficit) 230,795.96

**TOTAL NET ASSETS/EQUITY**

230,795.96

**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Trust Receipts**



**ASSETS**

**Current Assets**

Cash and Cash Equivalents

Treasury/Agency Cash Accounts

Cash - Modified Disbursement System (MDS),  
Trust

448,872.86

Receivables

Inter-Agency Receivables

Due from National Government Agencies

10,000,000.00

Other Receivables

Due from Officers and Employees

100.00

Other Receivables

600.00

700.00

10,000,700.00

**Total Current Assets**

10,449,572.86

**TOTAL ASSETS**

10,449,572.86

**LIABILITIES**

**Current Liabilities**

Financial Liabilities

Payables

Due to Officers and Employees

42,069.43

Inter-Agency Payables

Inter-Agency Payables

Due to BIR

25,178.01

Due to GSIS

30,261.22

Due to Pag-IBIG

400.00

Due to PhilHealth

8,788.95

64,628.18

Other Payables

Other Payables

Other Payables

181,332.78



**Department of Finance**  
**Central Office**  
*Roxas Boulevard Corner Pablo Ocampo, Sr. Street Manila 1004*  
**Detailed Statement of Financial Position**  
**As of May 31, 2025**

**Trust Receipts**

Total Current Liabilities	<u>288,030.39</u>
TOTAL LIABILITIES	288,030.39
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>10,161,542.47</u>
EQUITY	
Net Asset/Equity	
Net Asset/Equity	
Accumulated Surplus/(Deficit)	<u>10,161,542.47</u>
TOTAL NET ASSETS/EQUITY	<u>10,161,542.47</u>

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

**Detailed Statement of Financial Performance**

As of May 31, 2025

ALL FUNDS



Revenue			
Service and Business Income			
Service Income			
Processing Fees	1,457,170.00		
Other Service Income	<u>21,200.00</u>	1,478,370.00	
Business Income			
Interest Income	<u>57.36</u>	<u>57.36</u>	1,478,427.36
Other Non-Operating Income			
Miscellaneous Income			
Miscellaneous Income	<u>12,067.32</u>		<u>12,067.32</u>
<b>Total Revenue</b>			<u>1,490,494.68</u>
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	136,627,957.47		
Salaries and Wages - Casual/Contractual	<u>9,284,496.56</u>	145,912,454.03	
Other Compensation			
Personal Economic Relief Allowance (PERA)	4,086,787.34		
Representation Allowance (RA)	3,920,750.00		
Transportation Allowance (TA)	2,399,500.00		
Clothing/Uniform Allowance	2,653,000.00		
Subsistence Allowance	10,125.00		
Laundry Allowance	1,380.64		
Honoraria	152,000.00		
Hazard Pay	135,037.73		
Overtime and Night Pay	325,395.81		
Mid-Year Bonus	<u>25,647,811.00</u>	39,331,787.52	
Personnel Benefit Contributions			

**Department of Finance**  
**Central Office**  
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**Detailed Statement of Financial Performance**  
**As of May 31, 2025**

Retirement and Life Insurance Premiums	13,416,306.93		
Pag-IBIG Contributions	324,200.00		
PhilHealth Contributions	2,345,241.22		
Employees Compensation Insurance Premiums	<u>161,000.00</u>	16,246,748.15	
Other Personnel Benefits			
Terminal Leave Benefits	179,608.76		
Other Personnel Benefits	<u>2,676,310.22</u>	<u>2,855,918.98</u>	204,346,908.68
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	555,480.71		
Traveling Expenses - Foreign	<u>18,309,158.73</u>	18,864,639.44	
Training and Scholarship Expenses			
Training Expenses	<u>7,803,387.32</u>	7,803,387.32	
Supplies and Materials Expenses			
Office Supplies Expenses	2,692,052.51		
Accountable Forms Expenses	39,514.19		
Drugs and Medicines Expenses	86,611.78		
Medical, Dental and Laboratory Supplies Expenses	94,736.94		
Fuel, Oil and Lubricants Expenses	1,463,928.20		
Semi-Expendable Machinery and Equipment Expenses	5,193,813.00		
Other Supplies and Materials Expenses	<u>6,611,918.93</u>	16,182,575.55	
Utility Expenses			
Water Expenses	1,130,846.03		
Electricity Expenses	<u>11,381,583.18</u>	12,512,429.21	
Communication Expenses			
Postage and Courier Services	61,266.57		
Telephone Expenses	1,185,070.04		
Internet Subscription Expenses	1,216,458.00		

**Department of Finance**  
**Central Office**  
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**Detailed Statement of Financial Performance**  
**As of May 31, 2025**

Cable, Satellite, Telegraph and Radio Expenses	10,050.00	2,472,844.61	
Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	2,444,700.00	2,444,700.00	
Professional Services			
Consultancy Services	2,958,584.60		
Other Professional Services	35,932,469.98	38,891,054.58	
General Services			
Janitorial Services	1,935,230.90		
Security Services	2,084,672.83		
Other General Services	3,047,364.85	7,067,268.58	
Repairs and Maintenance			
Repairs and Maintenance - Buildings and Other Structures	368,178.93		
Repairs and Maintenance - Transportation Equipment	1,007,811.06	1,375,989.99	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	99,140.00		
Fidelity Bond Premiums	245,733.75		
Insurance Expenses	1,765,194.68	2,110,068.43	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expense	228,960.00		
Representation Expenses	1,844,437.94		
Rent/Lease Expenses	2,517,851.52		
Subscription Expenses	16,572,389.77		
Donations	39,500.00		
Bank Transaction Fee	6,153.20		
Other Maintenance and Operating Expenses	6,955,679.93	28,164,972.36	137,889,930.07
Non-Cash Expenses			
Depreciation			
Depreciation - Land Improvements	54,210.25		



**Department of Finance**  
**Central Office**  
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## Detailed Statement of Financial Performance

As of May 31, 2025

Depreciation - Buildings and Other Structures	41,822,507.55		
Depreciation - Machinery and Equipment	6,951,819.30		
Depreciation - Transportation Equipment	3,617,481.70		
Depreciation - Furniture, Fixtures and Books	<u>347,959.70</u>	52,793,978.50	
Amortization			
Amortization - Intangible Assets	<u>3,004,933.28</u>	<u>3,004,933.28</u>	<u>55,798,911.78</u>
<b>Total Operating Expenses</b>			<u>398,035,750.53</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(396,545,255.85)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	504,462,213.44		504,462,213.44
<b>Surplus(Deficit) for the period</b>			<u><u>107,916,957.59</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  
 GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS  
 GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY  
 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**

For the period ending May 31, 2025

**Special Account - Foreign Assisted/Foreign Grants Fund**

Less: Current Operating Expenses

Maintenance and Other Operating Expenses

Supplies and Materials Expenses

Office Supplies Expenses 8,093.00

Semi-Expendable Machinery and Equipment Expenses 535,561.00 543,654.00

Other Maintenance and Operating Expenses

Subscription Expenses 15,120.00 15,120.00 558,774.00

Non-Cash Expenses

Depreciation

Depreciation - Machinery and Equipment 173,738.10

Depreciation - Furniture, Fixtures and Books 5,823.70 179,561.80

**Total Operating Expenses**

738,335.80

**Surplus/(Deficit) from Current Operations**

(738,335.80)

Financial Assistance/Subsidy from LGUs, GOCCs

Subsidy from National Government 21,527,144.19 21,527,144.19

**Surplus(Deficit) for the period**

20,788,808.39



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

**Detailed Statement of Financial Performance**  
**For the period ending May 31, 2025**  
**Trust Receipts**

Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Casual/Contractual	<u>736,031.47</u>	736,031.47	
Personnel Benefit Contributions			
Pag-IBIG Contributions	<u>800.00</u>	<u>800.00</u>	736,831.47
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	<u>13,229.88</u>		<u>13,229.88</u>
<b>Total Operating Expenses</b>			<u>750,061.35</u>
<b>Surplus/(Deficit) from Current Operations</b>			<u>(750,061.35)</u>
Financial Assistance/Subsidy from LGUs, GOCCs			
Subsidy from National Government	1,053,777.00		1,053,777.00
<b>Surplus(Deficit) for the period</b>			<u><u>303,715.65</u></u>



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

**Detailed Statement of Cash Flows**

For The Period May 01, 2025 To May 31, 2025

*ALL FUNDS*

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

**Receipt of Notice of Cash Allocation (NCA)**

Receipt of Notice of Cash Allocation (NCA)

**Collection of Income/Revenues**

Collection of Service Income

**Other Receipts**

Collection of Overpayment of Expenses - Unbilled

Collection of Overpayment of Personal Services - Billed

Collection of Personal Accounts

Refund of Cash Advance

Set-up for the Constructive Receipt of Cash for Remittances thru TRA

**Total Cash Inflows**

**Cash Outflows**

**Payment of Expenses**

Payment for Communication Expenses

Payment for Other Maintenance and Other Operating Expenses

Payment for Utility Expenses

**Purchase of Inventories**

Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User

**Grant of Cash Advances**

Grant of Cash Advance

**Other Disbursements**

Adjustment in Funding Source Used

Grant of Cash Advance for Travel and SDO

Payment /Reimbursement of Miscellaneous, Extraordinary and Confidential Expenses

Payment for Repairs and Maintenance of Transportation Equipment

Payment for Utilities Expenses

Payment of Communication Expenses

Payment of Other Maintenance and Other Operating Expenses (MOOE)

Payment of Other Personnel Benefits

Payment of Payables thru ADA

Payment of Professional and Other Professional Services



109,015,846.00

109,015,846.00

282,215.00

282,215.00

7,499,438.37

2,250.60

3,387.69

728,455.87

186,178.79

6,579,165.42

116,797,499.37

(2,890,885.46)

(23,924.06)

(2,679,851.61)

(187,109.79)

(4,050.00)

(4,050.00)

(630,701.60)

(630,701.60)

(98,439,633.71)

(5,416.68)

(2,602,259.15)

(485,496.76)

(83,296.27)

(3,038,262.47)

(808,355.43)

(10,967,213.91)

(125,338.96)

(2,118,750.79)

(10,312,045.54)



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

**Detailed Statement of Cash Flows**

**For The Period May 01, 2025 To May 31, 2025**

Payment of Salaries, Allowances, Bonus and Other Compensation	(46,409,647.51)
Payment of Taxes, Insurance Premiums and Other fees	(15,378.75)
Payment of Training and Scholarship Expenses	(1,800,711.24)
Payment/Reimbursement for Purchase of Inventory Items Directly Issued to End-users	(29,258.95)
Payment/Reimbursement for Repairs and Maintenance	(90,658.90)
Payment/Reimbursement of Travelling Expenses	(1,295,494.76)
Refund of GSIS, Pag-ibig, Philhealth, other Contributions and loans deducted from the salaries	(19,418.84)
Remittance of salary deductions based in individual ADA issued to BIR, GSIS, PHIC, HDMF and	(11,309,799.45)
Remittance of Taxes thru Tax Remittance Advice (TRA)	(6,579,165.42)
Replenishment of Petty Cash	(343,663.93)
<b>Total Cash Outflows</b>	<b>(101,965,270.77)</b>
<b>Cash Provided by (Used in) Operating Activities</b>	<b>14,832,228.60</b>
<b>Total Cash provided by Operating, Investing and Financing Activities</b>	<b>14,832,228.60</b>
<b>Add : Cash Balance, Beginning May 1 2025</b>	<b>7,994,111.90</b>
<b>Cash Balance, Ending May 31 2025</b>	<b>22,826,340.50</b>
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 GENERAL FUND - UNPROGRAMMED FUNDS - FOR PAYMENT OF PERSONNEL BENEFITS GENERAL FUND - UNPROGRAMMED FUNDS - PENSION AND GRATUITY 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 Cash Flows**

**For The Period Ended May 31, 2025**

**Trust Receipts**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Cash Inflows**

Receipt of Notice of Cash Allocation (NCA)

228,004.00

Receipt of Notice of Cash Allocation (NCA)

228,004.00

**Cash Outflows**

Other Disbursements

(181,379.26)

Payment of Salaries, Allowances, Bonus and Other Compensation

(181,379.26)

**Cash Provided by (Used in) Operating Activities**

46,624.74

**Total Cash provided by Operating, Investing and Financing Activities**

46,624.74

**Add : Cash Balance, Beginning May 1 2025**

402,248.12

**Cash Balance, Ending May 31 2025**

448,872.86



**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, 2025**

*ALL FUNDS*

	Total net assets/equity
Balance at December 31, 2024	1,061,300,123.02
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(24,020,126.37)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,037,279,996.65</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	107,916,957.59
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
<b>Total recognized revenue and expense for the period</b>	<b>107,916,381.59</b>
<b>Balance at May 31, 2025</b>	<b>1,145,196,378.24</b>



**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, 2025**

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  
GENERAL FUND - UNPROGRAMMED FUNDS - FOR  
PAYMENT OF PERSONNEL BENEFITS  
GENERAL FUND - UNPROGRAMMED FUNDS - PENSION  
AND GRATUITY  
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, 2025**

**Regular Agency Fund**

	Total net assets/equity
Balance at December 31, 2024	1,057,629,616.75
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(23,986,045.17)
Other Adjustments	0.00
<b>Restated balance</b>	<b>1,033,643,571.58</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	86,824,433.55
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	(576.00)
<b>Total recognized revenue and expense for the period</b>	<b>86,823,857.55</b>
<b>Balance at May 31, 2025</b>	<b>1,120,467,429.13</b>



**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, 2025**

**Special Account - Foreign Assisted/Foreign Grants Fund**

	Total net assets/equity
Balance at December 31, 2024	(6,452,197.71)
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
<b>Restated balance</b>	<b>(6,452,197.71)</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	20,788,808.39
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>20,788,808.39</b>
<b>Balance at May 31, 2025</b>	<b>14,336,610.68</b>





**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, 2025**  
**Business Related Funds**

	Total net assets/equity
Balance at December 31, 2024	230,795.96
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	0.00
Other Adjustments	0.00
<b>Restated balance</b>	<b>230,795.96</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	0.00
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>0.00</b>
<b>Balance at May 31, 2025</b>	<b>230,795.96</b>



**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, 2025**

**Trust Receipts**

	Total net assets/equity
Balance at December 31, 2024	9,891,908.02
Changes in accounting policy	0.00
Prior Period Adjustments/Unrecorded Income and Expenses	(34,081.20)
Other Adjustments	0.00
<b>Restated balance</b>	<b>9,857,826.82</b>
<b>Changes in net assets/equity for 2025</b>	
Surplus for the period	303,715.65
Adjustment of net revenue recognized directly in net assets/equity	0.00
Others	0.00
<b>Total recognized revenue and expense for the period</b>	<b>303,715.65</b>
<b>Balance at May 31, 2025</b>	<b>10,161,542.47</b>

