



**Statement of Changes in Net Assets/Equity**  
**All Funds**  
as of December 31, 2025

<b>Beginning Balances</b>	₱	17,238,286,503.38
<b>Add/Less: Adjustments</b>		
Changes in accounting policy		36,775.22
Prior Period Adjustments/ Unrecorded Income and Expenses	-	44,747,868.68
Other Adjustments	-	824,170.05
<b>Restated balance</b>	₱	<u><u>17,192,751,239.87</u></u>

**Add/(Deduct): Changes in Net Assets/Equity for 2023**

Surplus for the period	₱	59,009,742.92
Adjustment of net revenue recognized directly in net assets/equity	-	361,930.32
Others	-	11,281,736.44
<b>Total Recognized Revenue and Expenses for the period</b>		<u>47,366,076.16</u>
<b>Balance at December 31, 2025</b>	₱	<u><u>17,240,117,316.03</u></u>

**Certified Correct:**

**(SGD.) IMELDA B. GALINATO**  
University Accountant