



Republic of the Philippines
Department of Education
Region V (Bicol)
SCHOOLS DIVISION OFFICE
Iriga City



DETAILED STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS

For the Year Ended December 31, 2025

REVENUE

SERVICE AND BUSINESS INCOME

Service Income

Processing Fees 8,000.00

Other Service Income 118,655.04

Total Service Income 126,655.04

Business Income

Interest Income 947,589.57

Total Business Income 947,589.57

Shares, Grants and Donations

Grants and Donations

Donations in Kind 555.29

Total Shares, Grants and Donations 555.29

TOTAL REVENUE 1,074,799.90

LESS - CURRENT OPERATING EXPENSES:

Personnel Services

Salaries and Wages 449,616,700.86

Salaries and Wages - Regular 446,698,823.24

Salaries and Wages - Casual/Contractual 1,155,845.89

Salaries and Wages - Substitute Teachers 1,762,031.73

Other Compensation 135,435,047.21

Personnel Economic Relief Allowance (PERA) 24,588,297.53

Representation Allowance (RA) 354,000.00

Transportation Allowance (TA) 354,000.00

Clothing/Uniform Allowance 7,189,000.00

Subsistence Allowance 52,175.00

Laundry Allowance 11,700.00

Honoraria 156,880.00

Hazard Pay 748,993.09

Overtime and Night Pay 324,091.63

Year End Bonus 37,411,654.90

Cash Gift 5,113,500.00

Mid-Year Bonus 36,914,126.00

Other Bonuses and Allowances 22,216,629.06

Personnel Benefit Contributions 68,894,758.91

Retirement and Life Insurance Premiums 54,030,502.73

Pag-IBIG Contributions 2,445,427.30

PhilHealth Contributions 11,184,628.88

Employees Compensation Insurance Premiums 1,234,200.00

Other Personnel Benefits 34,827,453.23

Terminal Leave Benefits 3,113,453.23



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Other Personnel Benefits	31,714,000.00
Total Personnel Services	<u>688,773,960.21</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	<u>2,600,294.45</u>
Traveling Expenses - Local	2,600,294.45
Training and Scholarship Expenses	<u>9,904,213.90</u>
Training Expenses	9,904,213.90
Supplies and Materials Expenses	<u>48,562,613.97</u>
Office Supplies Expenses	8,646,364.77
Accountable Forms Expenses	19,780.00
Food Supplies Expenses	13,299,123.36
Medical, Dental and Laboratory Supplies Expenses	193,101.61
Fuel, Oil and Lubricants Expenses	156,888.90
Textbooks and Instructional Materials Expenses	9,684,413.95
Semi-Expendable Machinery and Equipment Expenses	9,912,779.76
Semi-Expendable Furniture, Fixtures and Books Expenses	1,273,839.60
Other Supplies Expenses	5,376,322.02
Utility Expenses	<u>7,026,419.54</u>
Water Expenses	1,510,285.76
Electricity Expenses	5,516,133.78
Communication Expenses	<u>2,101,858.42</u>
Postage and Courier Services	1,701.00
Telephone Expenses	486,279.85
Internet Subscription Expenses	1,613,877.57
Professional Services	<u>2,060,047.06</u>
Legal Services	3,250.00
Other Professional Services	2,056,797.06
General Services	<u>7,292,240.32</u>
Janitorial Services	1,145,051.41
Security Services	2,763,124.92
Other General Services	3,384,063.99
Repairs and Maintenance	<u>3,192,532.06</u>
Repairs and Maintenance-Buildings and Other Structures	3,093,654.06
Repairs and Maintenance-Machinery and Equipment	51,744.00
Repairs and Maintenance -Transportation Equipment	42,379.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	1,755.00



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Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	3,000.00
Taxes, Insurance Premiums and Other Fees	456,082.81
Fidelity Bond Premiums	435,258.75
Insurance Expenses	20,824.06
Other Maintenance and Operating Expenses	3,919,832.65
Transportation and Delivery Expenses	133,296.76
Rent/Lease Expenses	24,000.00
Other Maintenance and Operating Expenses	3,762,535.89
Total Maintenance and Other Operating Expenses	87,116,135.18
Non-Cash Expenses	
Depreciation	7,607,961.52
Depreciation-Infrastructure Assets	590,019.88
Depreciation - Buildings and Other Structures	5,581,013.04
Depreciation - Machinery and Equipment	76,996.21
Depreciation - Transportation Equipment	155,739.45
Depreciation - Heritage Assets	1,204,192.94
Impairment Loss	192,025.54
Impairment Loss - Loans and Receivables	192,025.54
Total Non-Cash Expenses	7,799,987.06
Total Current Operating Expenses	783,690,082.45
Surplus (Deficit) from Current Operations	(782,615,282.55)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	790,830,246.83
Subsidy from Other Funds	
Subsidy from Central Office	
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	790,830,246.83
Less -Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	-
Net Financial Assistance/Subsidy	790,830,246.83
Other Non-Operating Income	
Miscellaneous Income	13,024.56
Surplus (Deficit) for the Period	8,227,988.84