



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



DETAILED STATEMENT OF FINANCIAL POSITION
ALL FUNDS

As of December 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents	6,596,377.32
Cash on Hand	-
Cash - Collecting Officer	-
Cash in Bank - Local Currency	6,328,176.02
Cash in Bank - Local Currency, Current Account	6,328,176.02
Treasury/Agency Cash Accounts	268,201.30
Cash - Treasury/Agency Deposit, Regular	-
Cash - Treasury/Agency Deposit, Trust	268,201.30
Receivables	18,262,081.73
Loans and Receivable Accounts	
Loans Receivable - Others	19,202,553.74
<i>Allowance for Impairment - Loans Receivable - Others</i>	<i>993,621.51</i>
Net Value - Loans Receivable - Others	18,208,932.23
Inter Agency Receivables	-
Due from Government-Owned and/or Controlled Corporations	-
Other Receivables	53,149.50
Receivables - Disallowances/Charges	12,663.42
Other Receivables	40,486.08
<i>Allowance for Impairment - Other Receivables</i>	<i>-</i>
Net Value - Other Receivables	40,486.08
Inventories	18,833,471.27
Inventory Held for Distribution	17,473.00
Medical, Dental and Laboratory Supplies for Distribution	-
Textbooks and Instructional Materials for Distribution	-
Other Supplies and Materials for Distribution	17,473.00
Inventory Held for Consumption	1,187,905.35
Office Supplies Inventory	246,943.07
Accountable Forms, Plates and Stickers Inventory	4,700.00
Medical, Dental and Laboratory Supplies Inventory	31,798.00
Textbooks and Instructional Materials Inventory	885,614.88
Other Supplies and Materials Inventory	18,849.40
Semi-Expendable Machinery and Equipment	15,784,436.60
Semi-Expendable Office Equipment	117,520.00
Semi-Expendable Information and Communications Technology Equipment	14,054,486.35
Semi-Expendable Communications Equipment	201,636.00
Semi-Expendable Disaster Response and Rescue Equipment	503.57



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Semi-Expendable Medical Equipment	63,771.48
Semi-Expendable Technical and Scientific Equipment	923,125.04
Semi-Expendable Other Machinery and Equipment	423,394.16
Semi-Expendable Furnitures, Fixtures and Books	1,843,656.32
Semi-Expendable Information and Communications Technology Equipment	
Semi-Expendable Communications Equipment	-
Semi-Expendable Medical Equipment	
Semi-Expendable Technical and Scientific Equipment	
Semi-Expendable Other Equipment	
Semi-Expendable Furniture and Fixtures	
Semi-Expendable Books	1,843,656.32
Total Current Assets	43,691,930.32
Non Current Assets	
Property, Plant and Equipment	359,859,631.14
Land	52,015,155.00
Land	52,015,155.00
Accumulated Impairment Losses - Land	-
Net Value	52,015,155.00
Infrastructure Assets	12,617,182.34
Communication Networks	1,000,000.00
<i>Accumulated Depreciation-Communication networks</i>	<i>285,000.00</i>
Net Value	715,000.00
Other Infrastructure Assets	14,096,089.90
<i>Accumulated Depreciation - Other Infrastructure Assets</i>	<i>2,193,907.56</i>
Net Value	11,902,182.34
Buildings and Other Structures	182,028,418.96
Buildings	9,336,129.65
<i>Accumulated Depreciation - Buildings</i>	<i>7,537,063.74</i>
Accumulated Impairment Losses - Buildings	-
Net Value	1,799,065.91
School Buildings	447,105,143.86
<i>Accumulated Depreciation - School Buildings</i>	<i>268,327,633.37</i>
Accumulated Impairment Losses - School Buildings	-
Net Value	178,777,510.49
Other Structures	3,042,559.00
<i>Accumulated Depreciation - Other Structures</i>	<i>1,590,716.44</i>
Accumulated Impairment Losses - Other Structures	-
Net Value	1,451,842.56



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Machinery and Equipment	20,732,988.21
Office Equipment	2,180,485.32
<i>Accumulated Depreciation - Office Equipment</i>	2,039,914.68
Accumulated Impairment Losses - Office Equipment	-
Net Value	140,570.64
Information and Communication Technology Equipment	23,827,151.84
<i>Accumulated Depreciation - Information and Communication Technology Equipment</i>	5,689,275.27
Accumulated Impairment Losses - Information and Communication Technology	-
Net Value	18,137,876.57
Communication Equipment	976,987.42
<i>Accumulated Depreciation - Communication Equipment</i>	663,205.12
Accumulated Impairment Losses - Communication Equipment	-
Net Value	313,782.30
Medical Equipment	1,646,674.68
<i>Accumulated Depreciation - Medical Equipment</i>	176,430.32
Accumulated Impairment Losses - Medical Equipment	-
Net Value	1,470,244.36
Technical and Scientific Equipment	143,693.83
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	9,294.20
Accumulated Impairment Losses - Technical and Scientific Equipment	-
Net Value	134,399.63
Other Machinery and Equipment	2,407,429.62
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	1,871,314.91
Accumulated Impairment Losses - Other Machinery and Equipment	-
Net Value	536,114.71
Transportation Equipment	376,225.32
Motor Vehicles	3,114,789.00
<i>Accumulated Depreciation - Motor Vehicles</i>	2,738,563.68
Accumulated Impairment Losses - Motor Vehicles	-
Net Value	376,225.32
Furniture, Fixtures and Books	151,014.18
Furniture and Fixtures	9,347,119.58
<i>Accumulated Depreciation - Furniture and Fixtures</i>	9,196,105.40
Accumulated Impairment Losses - Furniture and Fixtures	-
Net Value	151,014.18
Heritage Assets	18,765,595.25
Historical Buildings	25,366,200.00
<i>Accumulated Depreciation - Historical Buildings</i>	6,600,604.75
Accumulated Impairment Losses - Historical Buildings	-
Net Value	18,765,595.25
Construction in Progress	73,173,051.88



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Construction in Progress - Buildings and Other Structures	73,173,051.88
Other Assets	874,538.27
Advances	404,329.87
Advances for Operating Expenses	28,061.50
Advances for Payroll	7,100.00
Advances to Special Disbursing Officer	36,856.76
Advances to Officers and Employees	332,311.61
Prepayments	446,325.35
Advances to Contractors	409,973.21
Other Prepayments	36,352.14
Other Assets	23,883.05
Other Assets	23,883.05
Accumulated Impairment Losses - Other Assets	-
Net Value	23,883.05
Total Non-Current Assets	360,734,169.41
TOTAL ASSETS	404,426,099.73
LIABILITIES AND NET ASSETS/EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	29,825,337.97
Payables	29,825,337.97
Accounts Payable	19,772,640.59
Due to Officers and Employees	10,052,697.38
Inter-Agency Payables	1,801,097.94
Inter-Agency Payables	1,801,097.94
Due to BIR	468,749.75
Due to GSIS	180,421.17
Due to Pag-IBIG	256,924.85
Due to PhilHealth	860,093.17
Due to LGUs	34,909.00
Intra-Agency Payables	-
Intra-Agency Payables	-
Due to Regional Offices	-
Trust Liabilities	10,257,130.43



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Trust Liabilities	10,257,130.43
Trust Liabilities	2,307,349.72
Guaranty/Security Deposits Payable	7,949,780.71
Other Payables	1,319,892.92
Other Payables	1,319,892.92
Other Payables	1,319,892.92
Total Current Liabilities	43,203,459.26
TOTAL LIABILITIES	43,203,459.26
TOTAL ASSETS LESS LIABILITIES	361,222,640.47
NET ASSETS/EQUITY	
Net Asset/Equity	
Accumulated Surplus/(Deficit), Beginning	341,763,728.49
Adjustments to beginning balance	11,794,416.55
Adjusted beginning balance	353,558,145.04
Retained Operating Surplus:	
Current Operations	8,227,988.84
Adjustment of Net Revenue recognized directly	(563,493.41)
Total Retained Operating Surplus	7,664,495.43
Accumulated Surplus/(Deficit)	361,222,640.47
TOTAL NET ASSETS/EQUITY	361,222,640.47