



Department of Education
SCHOOLS DIVISION OFFICE
Iriga City



STATEMENT OF CHANGES IN NET ASSETS/EQUITY
ALL FUNDS

For the Year- Ended December 31, 2025

Balance at January 1	341,763,728.49
Add/(Deduct):	
Changes in accounting policy	-
Prior Period Adjustments/Unrecorded Income and Expenses	11,794,416.65
Other Adjustments -	
Restated Balance	<u>353,558,145.14</u>
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	<u>7,664,495.43</u>
Adjustment of net revenue recognized directly in net assets/equity	<u>(563,493.41)</u>
Closing of Cash-Treasury/Agency Deposit, Regular	(563,493.41)
Closing of Cash-Treasury/Agency Deposit, Special Account	
Closing/Adjustment of Cash-Treasury/Agency Deposit, Trust	
Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only)	
Closing of Cash-Constructive Income and Other Remittances	
Closing of Cash-Constructive Disbursements	
Reversal of Impairments	
Surplus for the period	<u>8,227,988.84</u>
Others	<u>-</u>
Balance at December 31	<u><u>361,222,640.57</u></u>