



**Detailed Statement of Financial Position**  
**All Funds**  
**as of December 31, 2025**

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**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

Cash on Hand		
Cash - Collecting Officers	₱	5,105,850.24
Cash in Bank - Local Currency		
Cash in Bank - Local Currency, Current Account		422,237,910.33
Cash in Bank - Foreign Currency		
Cash in Bank - Foreign Currency, Savings Account		171.35
Total		<u>422,238,081.68</u>

**Receivables**

Loans and Receivable Accounts		
Accounts Receivable		53,128,376.32
<i>Allowance for Impairment - Accounts Receivable</i>		<u>(256,323.59)</u>
<i>Net Value - Accounts Receivables</i>		52,872,052.73
Loans Receivable - Others		2,562,166.50
Total		<u>55,434,219.23</u>
Lease Receivable		
Operating Lease Receivable		35,923,884.69
Inter-Agency Receivables		
Due from National Government Agencies		111,452,314.28
Intra-Agency Receivables		
Due from Bureaus		225.00
Due from Other Funds		1,329,852.71
Total		<u>1,330,077.71</u>
Other Receivables		
Receivables- Disallowances/Charges		37,436,703.64
Due from Officers and Employees		616,628.89
Other Receivables		17,141,064.52
Total		<u>55,194,397.05</u>

**Inventories**

Inventory Held for Sale		
Merchandise Inventory		2,099,739.88
Inventory Held for Distribution		
Construction Materials for Distribution		3,725.00
Inventory Held for Manufacturing		
Raw Materials Inventory		7,747,344.54
Work-in-Process Inventory		19,787.50
Finished Goods Inventory		495,470.62
Total		<u>8,262,602.66</u>

Inventory Held for Consumption	
Office Supplies Inventory	14,805,858.22
Accountable Forms, Plates and Stickers Inventory	372,323.02
Animal/Zoological Supplies Inventory	1,351,302.86
Drugs and Medicines Inventory	720,769.46
Medical, Dental and Laboratory Supplies Inventory	3,429,815.39
Fuel, Oil, and Lubricants	14,300.00
Agricultural and Marine Supplies Inventory	3,470,195.26
Textbooks and Instructional Materials Inventory	1,848,291.45
Construction Materials Inventory	8,026,139.97
Other Supplies and Materials Inventory	20,064,311.85
Total	<u>54,103,307.48</u>
Semi-Expendable Machinery and Equipment	
Semi-Expendable Machinery	3,044,697.38
Semi-Expendable Office Equipment	6,710,873.83
Semi-Expendable Information and Communications Technology Equipment	17,154,993.19
Semi-Expendable Agricultural and Forestry Equipment	757,499.00
Semi-Expendable Disaster Response and Rescue Equipment	25,000.00
Semi-Expendable Medical Equipment	1,971,790.00
Semi-Expendable Sports Equipment	418,177.00
Semi-Expendable Technical and Scientific Equipment	74,700.00
Semi-Expendable Other Equipment	6,062,353.32
Total	<u>36,220,083.72</u>
Semi-Expendable Furniture, Fixtures and Books	
Semi-Expendable Furniture and Fixtures	8,282,603.00
Semi-Expendable Books	3,984,481.00
Total	<u>12,267,084.00</u>
<b>Other Current Assets</b>	
Advances	
Advances to Special Disbursing Officer	1,866,770.00
Advances to Officers and Employees	1,103,601.93
Total	<u>2,970,371.93</u>
Prepayments:	
Advances to Contractors	4,021,779.99
Prepaid Subscription	66,575.34
Total	<u>4,088,355.33</u>
Other Assets	
Other Assets	<u>131,605.45</u>
<b>Total Current Assets</b>	<b>₱ <u><u>806,825,700.33</u></u></b>
<b>Non - Current Assets</b>	
<b>Investment Property</b>	
Land and Buildings	
Investment Property, Buildings	₱ 23,007,485.00
Less: Accumulated Depreciation - Investment Property, Buildings	14,843,057.72
	<u>8,164,427.28</u>

**Property, Plant and Equipment**

Land	
Land	15,474,560,662.50
Land Improvements	
Other Land Improvements	26,572,755.69
<i>Accumulated Depreciation - Other Land Improvements</i>	(18,691,443.95)
<i>Net Value</i>	<u>7,881,311.74</u>
Infrastructure Assets	
Water Supply Systems	1,058,028.00
<i>Accumulated Depreciation - Water Supply Systems</i>	(234,529.54)
<i>Net Value</i>	<u>823,498.46</u>
Power Supply Systems	83,890.00
<i>Accumulated Depreciation - Power Supply Systems</i>	(79,695.54)
<i>Net Value</i>	<u>4,194.46</u>
Buildings and Other Structures	
Buildings	877,252,922.98
<i>Accumulated Depreciation - Buildings</i>	(128,569,783.02)
<i>Net Value</i>	<u>748,683,139.96</u>
School Buildings	413,727,698.73
<i>Accumulated Depreciation - School Buildings</i>	(155,827,345.66)
<i>Net Value</i>	<u>257,900,353.07</u>
Hospitals and Health Centers	12,656,545.29
<i>Less: Accumulated Depreciation - Hospitals and Health Centers</i>	(7,969,828.27)
<i>Net Value</i>	<u>4,686,717.02</u>
Hostels and Dormitories	41,866,137.34
<i>Less: Accumulated Depreciation - Hostels and Dormitories</i>	(4,668,712.52)
<i>Net Value</i>	<u>37,197,424.82</u>
Other Structures	36,199,141.00
<i>Accumulated Depreciation - Other Structures</i>	(14,790,334.83)
<i>Net Value</i>	<u>21,408,806.17</u>
Machinery and Equipment	
Machinery	1,166,400.00
<i>Accumulated Depreciation - Machinery</i>	(481,508.61)
<i>Net Value</i>	<u>684,891.39</u>
Office Equipment	37,276,845.99
<i>Accumulated Depreciation - Office Equipment</i>	(22,966,804.33)
<i>Net Value</i>	<u>14,310,041.66</u>
Information and Communication Technology Equipment	50,032,515.82
<i>Accumulated Depreciation - Information and Communication Technology Equipment</i>	(35,937,943.59)
<i>Net Value</i>	<u>14,094,572.23</u>
Agricultural and Forestry Equipment	5,680,124.30

<i>Accumulated Depreciation - Agricultural and Forestry Equipment</i>	(2,977,440.46)
<i>Net Value</i>	<u>2,702,683.84</u>
Communication Equipment	713,460.00
<i>Accumulated Depreciation - Communication Equipment</i>	(358,551.54)
<i>Net Value</i>	<u>354,908.46</u>
Construction and Heavy Equipment	727,350.00
<i>Accumulated Depreciation - Construction and Heavy Equipment</i>	(673,049.71)
<i>Net Value</i>	<u>54,300.29</u>
Medical Equipment	46,762,575.95
<i>Accumulated Depreciation - Medical Equipment</i>	(19,431,138.02)
<i>Net Value</i>	<u>27,331,437.93</u>
Sports Equipment	3,219,943.98
<i>Accumulated Depreciation - Sports Equipment</i>	(1,819,229.85)
<i>Net Value</i>	<u>1,400,714.13</u>
Technical and Scientific Equipment	48,889,525.52
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	(35,263,181.96)
<i>Net Value</i>	<u>13,626,343.56</u>
Other Equipment	19,439,286.43
<i>Accumulated Depreciation - Other Equipment</i>	(11,557,538.70)
<i>Net Value</i>	<u>7,881,747.73</u>
Transportation Equipment	
Motor Vehicles	48,694,195.56
<i>Accumulated Depreciation - Motor Vehicles</i>	(22,529,017.76)
<i>Net Value</i>	<u>26,165,177.80</u>
Furniture, Fixtures and Books	
Furniture and Fixtures	13,303,641.34
<i>Accumulated Depreciation - Furniture and Fixtures</i>	(7,082,007.79)
<i>Net Value</i>	<u>6,221,633.55</u>
Books	1,209,903.40
<i>Accumulated Depreciation - Books</i>	(736,489.04)
<i>Net Value</i>	<u>473,414.36</u>
Construction in Progress	
Construction in Progress - Buildings and Other Structures	1,299,012.24
Other Property, Plant and Equipment	
Other Property, Plant and Equipment	11,638,641.52
<i>Accumulated Depreciation - Other Property, Plant and Equipment</i>	(8,506,112.12)
<i>Net Value</i>	<u>3,132,529.40</u>
<b>Biological Assets</b>	
Bearer Biological Assets	
Breeding Stocks	1,324,390.00

Accumulated Breeding Stocks	(64,815.00)
Net Value	<u>1,259,575.00</u>
Livestock	238,000.00
Trees, Plants and Crops	52,000.00
Other Bearer Biological Assets	<u>79,000.00</u>
Total	<u>1,628,575.00</u>
Consumable Biological Assets	
Livestock Held for Consumption/Sale/Distribution	1,477,180.00
Intangible Assets	
Intangible Assets	-
Computer Software	224,000.00
Less:Accumulated Amortization - Computer Software	(1,488.34)
Net Value	<u>222,511.66</u>
<b>Other Non-Current Assets</b>	
Advances	
Advances for Operating Expenses	5,000.00
Advances for Payroll	1,355,088.63
Advances to Officers and Employees	<u>703,645.39</u>
Total	<u>2,063,734.02</u>
Prepayments:	
Advances to Contractors	638,528.61
Prepaid Subscription	<u>162,815.61</u>
Total	<u>801,344.22</u>
Other Assets	
Other Assets	<u>36,528,523.19</u>
	<u>36,528,523.19</u>
<b>Total Non-Current Assets</b>	<u>16,723,765,812.14</u>
<b>TOTAL ASSETS</b>	<b>₱ <u>17,530,591,512.47</u></b>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Current Financial Liabilities</b>	
Accounts Payable	₱ 11,694,653.71
Due to Officers and Employees	<u>22,260,846.78</u>
Total	<u>33,955,500.49</u>
<b>Current Inter-Agency Payables</b>	
Due to BIR	1,313,268.88
Due to GSIS	444,395.43
Due to Pag-IBIG	37,379.15
Due to PhilHealth	(22,201.47)
Due to NGAs	32,069,875.09
Due to GOCCs	<u>39,449.61</u>
Total	<u>33,882,166.69</u>
<b>Current Intra-Agency Payables</b>	
Due to Other Funds	900.00
Total	<u>900.00</u>
<b>Current Trust Liabilities</b>	
Trust Liabilities	57,023,989.37
Guaranty/Security Deposits Payable	<u>2,692,343.66</u>
Total	<u>59,716,333.03</u>

<b>Current Other Payables</b>	
Current Other Payables	18,522,801.34
<b>Other Current Payables</b>	
<b>Total Current Liabilities</b>	<b>₱ 146,077,701.55</b>
<b>Non-Current Liabilities</b>	
<b>Non-Current Financial Liabilities</b>	
Accounts Payable	₱ 9,178,550.80
Due to Officers and Employees	3,338,659.29
Total	<u>12,517,210.09</u>
<b>Non-Current Inter-Agency Payables</b>	
Due to BIR	1,826,360.79
Due to GSIS	124,298.07
Due to Pag-IBIG	(765.93)
Due to PhilHealth	75,307.14
Due to NGAs	39,710,933.09
Due to GOCCs	2,825.00
Total	<u>41,738,958.16</u>
<b>Non-Current Intra-Agency Payables</b>	
Due to Operating Units	14,461.05
Due to Other Funds	1,931,621.20
Total	<u>1,946,082.25</u>
<b>Non-Current Trust Liabilities</b>	
Trust Liabilities	48,410,274.37
Guaranty/Security Deposits Payable	7,400,655.00
Customers' Deposits Payable	664,737.46
Total	<u>56,475,666.83</u>
<b>Non-Current Deferred Credits</b>	
Other Deferred Credits	4,683,331.77
<b>Provisions</b>	
Other Provisions	1,794,017.70
<b>Non-Current Other Payables</b>	
Other Payables	12,990,569.41
<b>Unearned Revenue</b>	
Unearned Revenue - Investment Property	545,731.97
Other Unearned Revenue	11,704,926.71
<b>Other Non-Current Payables</b>	
<b>Total Non-Current Liabilities</b>	<b>₱ 144,396,494.89</b>
<b>TOTAL LIABILITIES</b>	<b>₱ 290,474,196.44</b>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>	<b>₱ 17,240,117,316.03</b>
<b>EQUITY</b>	
<b>Net Asset/Equity</b>	-
Accumulated Surplus/(Deficit)	₱ 17,240,117,316.03
<b>TOTAL NET ASSETS/EQUITY</b>	<b>₱ 17,240,117,316.03</b>

**Certified Correct:**

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