

DePEd - National Capital Region
CONSOLIDATED TRIAL BALANCE - ROP ONLY (REGULAR, PROVIDENT, RELC)
 As of December 31, 2023

1,118,089,141.67 1,118,089,141.67 47,538,106.24 47,538,106.24 37,131,237.11 37,131,237.11 1,202,758,485.02 1,202,758,485.02

ACCOUNTS NAME	New Acct. Code	REGULAR		PROVIDENT FUND		RELC		CONSOLIDATED	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Cash - Collecting Officers	1010101000	110.00						110.00	-
Petty Cash	1010102000	5,881.50				6,640.00		12,521.50	-
Cash in Bank - Local Currency, Current Account	1010202000	683,238,781.05		37,782,951.86		15,839,310.27		736,861,043.18	-
Cash - Treasury/Agency Deposit, Regular	1010401000	1,099,959.28						1,099,959.28	-
Cash - Treasury/Agency Deposit, Trust	1010404000	36,220,100.50						36,220,100.50	-
Accounts Receivable	1030101000					898,200.00		898,200.00	-
Loans Receivables - Others	1030199000			9,505,968.48				9,505,968.48	-
Allowance for Impairment - Loans Receivables - Others	1030199100				95,059.68			-	95,059.68
Due from National Government Agencies	1030301000	21,798.80						21,798.80	-
Due from Government-Owned and/or Controlled Corporations	1030302000	1,665,009.13						1,665,009.13	-
Due from Operating Units	1030404000		6,117,739.57					-	6,117,739.57
Receivables - Disallowances/Charges	1030501000	572,022.88				17,645.25		589,668.13	-
Due from Officers and Employees	1030502000	189,197.13						189,197.13	-
Other Receivables	1030599000	19,500.00				41,100.00		60,600.00	-
Office Supplies Inventory	1040401000	373,398.05				96,475.11		469,873.16	-
Accountable Forms, Plates and Stickers Inventory	1040402000							-	-
Other Supplies and Materials Inventory	1040499000	184,252.08				416,693.58		600,945.66	-
Semi-Expendable Office Equipment	1040502000							-	-
Semi-Expendable Information and Communications Technology Equipment	1040503000	210,839.55						210,839.55	-
Power Supply Systems	1060305000	10,368,233.12						10,368,233.12	-
Accumulated Depreciation - Power Supply systems	1060305100		1,450,112.61					-	1,450,112.61
Buildings	1060401000	87,493,087.64						87,493,087.64	-
Accumulated Depreciation - Buildings	1060401100		27,749,818.31					-	27,749,818.31
Other Structures	1060499000	5,422,771.65						5,422,771.65	-
Accumulated Depreciation - Other Structures	1060499100		2,562,738.86					-	2,562,738.86
Office Equipment	1060502000	7,176,964.72				2,625,165.70		9,802,130.42	-
Accumulated Depreciation - Office Equipment	1060502100		5,612,808.75				801,876.67	-	6,414,685.42
Information and Communication Technology Equipment	1060503000	17,381,249.02		151,593.90		526,018.88		18,058,861.80	-
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100		11,140,786.07		141,487.64		286,377.02	-	11,568,650.73
Communication Equipment	1060507000	3,203,669.06						3,203,669.06	-
Accumulated Depreciation - Communication Equipment	1060507100		2,256,066.73					-	2,256,066.73
Medical Equipment	1060511000	157,250.00						157,250.00	-
Accumulated Depreciation - Medical Equipment	1060511100		149,387.50					-	149,387.50
Other Equipment	1060599000	1,641,124.78						1,641,124.78	-
Accumulated Depreciation - Other Equipment	1060599100		1,221,270.36					-	1,221,270.36
Motor Vehicles	1060601000	14,054,989.00				1,709,000.00		15,763,989.00	-
Accumulated Depreciation - Motor Vehicles	1060601100		11,245,718.85				57,983.93	-	11,303,702.78
Furniture and Fixtures	1060701000	5,086,756.92						5,086,756.92	-
Accumulated Depreciation - Furniture and Fixtures	1060701100		2,552,419.08					-	2,552,419.08
Advances to Special Disbursing Officer	1990101000							-	-
Advances to Officers and Employees	1990104000							-	-
Advances to Contractors	1990201000							-	-
Guaranty Deposits	1990302000	565,860.00						565,860.00	-
Other Assets	1999999000							-	-
Accounts Payable	2010101000		6,899,155.24					-	6,899,155.24
Due to Officers and Employees	2010102000		573,484.24					-	573,484.24
Due to BIR	2020101000		1,107,193.70				30,305.57	-	1,137,499.27
Due to GSIS	2020102000		15,612.15					-	15,612.15
Due to Pag-IBIG	2020103000		200.00					-	200.00
Due to PhilHealth	2020104000		702.12					-	702.12
Due to NGAs	2020105000							-	-
Due to GOCCs	2020106000							-	-
Due to Central Office	2030101000							-	-
Due to Operating Units	2030104000							-	-
Guaranty/Security Deposits Payable	2040104000		410,180.98					-	410,180.98
Other Deferred credits	2050199000		7,241.00					-	7,241.00

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ACCOUNTS NAME	New Acct. Code	REGULAR		PROVIDENT FUND		RELC		CONSOLIDATED	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Other Payables	2999999000		611,232,352.24						611,232,352.24
Accumulated Surplus/(Deficit)	3010101000		176,880,449.12		18,183,415.26		16,664,193.92		211,728,058.30
Documentary Stamp Tax	4010401000								-
Clearance and Certification Fees	4020104000		810.00						810.00
Legal Fees	4020109000		314,914.00						314,914.00
Inspection Fees	4020110000		112,000.00						112,000.00
Fines and Penalties - Service Income	4020114000								-
Other Service Income	4020199000				28,694,830.50		2,908,950.00		31,603,780.50
Examination Fess	4020203000								-
Seminar/Training Fees	4020204000		2,553,000.00						2,553,000.00
Rent/Lease Income	4020205000						60,750.00		60,750.00
Income fom Hostels/Dormitories and Other Like Fac	4020213000						16,312,150.00		16,312,150.00
Interest Income	4020221000		195,404.49		423,313.16				618,717.65
Other Business Income	4020299000								-
Subsidy from National Government	4030101000		236,363,101.72						236,363,101.72
Subsidy from Central Office	4030106000		9,305,730.40						9,305,730.40
Subsidy from Other National Government	4030120000								-
Donations in cash	4040201000								-
Donations in kind	4040202000								-
Miscellaneous Income	4060999000		58,743.58				8,650.00		67,393.58
Salaries and Wages - Regular	5010101000	68,086,849.40						68,086,849.40	-
Salaries and Wages - Casual/Contractual	5010102000								-
Personnel Economic Relief Allowance (PERA)	5010201000	3,031,953.07						3,031,953.07	-
Representation Allowance	5010202000	642,000.00						642,000.00	-
Transportation Allowance	5010203000	475,000.00						475,000.00	-
Clothing/Uniform Allowance	5010204000	750,000.00						750,000.00	-
Subsistence Allowance	5010205000	20,640.00						20,640.00	-
Laundry Allowance	5010206000	3,548.39						3,548.39	-
Productivity Incentive Allowance	5010208000								-
Honoraria	5010210000	107,500.00						107,500.00	-
Hazard Pay	5010211000	248,366.44						248,366.44	-
Longevity Pay	5010212000								-
Overtime and Night Pay	5010213000	1,038,865.40						1,038,865.40	-
Year End Bonus	5010214000	5,686,309.85						5,686,309.85	-
Cash Gift	5010215000	629,750.00						629,750.00	-
Mid Year Bonus	5010216000	5,744,842.00						5,744,842.00	-
Other Bonuses and Allowances	5010299000	991,000.00						991,000.00	-
Retirement and Life Insurance Premiums	5010301000	8,149,845.20						8,149,845.20	-
Pag-IBIG Contributions	5010302000	151,900.00						151,900.00	-
PhilHealth Contributions	5010303000	1,314,539.71						1,314,539.71	-
Employees Compensation Insurance Premiums	5010304000	151,200.00						151,200.00	-
Terminal Leave Benefits	5010403000	1,777,137.17						1,777,137.17	-
Other Personnel Benefits	5010499000	5,576,158.36						5,576,158.36	-
Traveling Expenses - Local	5020101000	1,037,261.94				13,538.80		1,050,800.74	-
Traveling Expenses - Foreign	5020102000								-
Training Expenses	5020201000	62,174,623.21				7,877,698.00		70,052,321.21	-
Office Supplies Expenses	5020301000	2,160,635.72				249,758.12		2,410,393.84	-
Drugs and Medicines Expenses	5020307000	664,534.02						664,534.02	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	232,500.00						232,500.00	-
Fuel, Oil and Lubricants Expenses	5020309000	857,978.29				19,603.47		877,581.76	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	2,105,436.79				40,096.00		2,145,532.79	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	798,052.16						798,052.16	-
Other Supplies and Materials Expenses	5020399000	8,239,224.82				624,901.56		8,864,126.38	-
Water Expenses	5020401000	1,076,853.02				286,486.55		1,363,339.57	-
Electricity Expenses	5020402000	5,386,041.28				1,313,844.91		6,699,886.19	-
Postage and Courier Services	5020501000	288,801.64						288,801.64	-

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ACCOUNTS NAME	New Acct. Code	REGULAR		PROVIDENT FUND		RELC		CONSOLIDATED	
		DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT
Telephone Expenses	5020502000	571,624.91				73,577.49		645,202.40	-
Internet Subscription Expenses	5020503000	870,093.75				480,000.00		1,350,093.75	-
Cable, Satellite, Telegraph and Radio Expenses	5020504000	5,287.89						5,287.89	-
Awards/Rewards Expenses	5020601000	45,000.00						45,000.00	-
Research, Exploration and Development Expenses	5020702000	923,217.19						923,217.19	-
Extraordinary and Miscellaneous Expenses	5021003000	124,578.65						124,578.65	-
Legal Services	5021101000								-
Auditing Services	5021102000	77,556.67						77,556.67	-
Consultancy Services	5021103000	3,507,200.00						3,507,200.00	-
Other Professional Services	5021199000	5,094,969.20						5,094,969.20	-
Janitorial Services	5021202000	2,828,649.30						2,828,649.30	-
Security Services	5021209000	2,311,666.97				848,025.89		3,159,692.86	-
Other General Services	5021299000					285,250.00		285,250.00	-
Repairs and Maintenance - Land Improvements	5021302000								-
Repairs and Maintenance - Buildings and Other Structures	5021304000	1,710,049.85				313,874.65		2,023,924.50	-
Repairs and Maintenance - Machinery and Equipment	5021305000	129,639.84				6,700.00		136,339.84	-
Repairs and Maintenance - Transportation Equipment	5021306000	346,713.31				2,200.00		348,913.31	-
Repairs and Maintenance - Furniture and Fixtures	5021307000								-
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	5021321000	43,860.12						43,860.12	-
Repairs and Maintenance - Semi Expendable Furniture, Fixtures and Books	5021322000	10,104.70						10,104.70	-
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000								-
Subsidy to NGAs	5021401000								-
Assistance to NGAs	5021402000								-
Financial Assistance to LGUs	5021403000	1,642,284.00						1,642,284.00	-
Subsidies - Others	5021499000								-
Taxes, Duties and Licenses	5021501000	83,763.13						83,763.13	-
Fidelity Bond Premiums	5021502000	518,625.00						518,625.00	-
Insurance Expenses	5021503000	626,978.92						626,978.92	-
Labor and Wages	5021601000	3,970,526.04		97,592.00		1,047,676.72		5,115,794.76	-
Advertising Expenses	5029901000								-
Printing and Publication Expenses	5029902000	169,447.00						169,447.00	-
Representation Expenses	5029903000	8,865,430.46				952,500.00		9,817,930.46	-
Transportation and Delivery Expenses	5029904000	3,018,122.03						3,018,122.03	-
Rent/Lease Expenses	5029905000	136,070.68						136,070.68	-
Membership Dues and Contributions to Organizations	5029906000								-
Subscription Expenses	5029907000								-
Donations	5029908000								-
Bank Transaction Fee	5029922000	6,000.00						6,000.00	-
Other Maintenance and Operating Expenses	5029999000	6,408,735.00				5,355.00		6,414,090.00	-
Bank Charges	5030104000								-
Depreciation - Infrastructure Assets	5050103000	328,327.38						328,327.38	-
Depreciation - Buildings and Other Structures	5050104000	2,618,997.28						2,618,997.28	-
Depreciation - Machinery and Equipment	5050105000	3,430,482.32				455,917.23		3,886,399.55	-
Depreciation - Transportation Equipment	5050106000	1,262,114.22				57,983.93		1,320,098.15	-
Depreciation - Furniture, Fixtures and Books	5050107000	428,558.06						428,558.06	-
Depreciation - Other Property, Plant and Equipment	5050199000								-
Amortization - Intangible Assets	5050201000								-
Loss on Sale of Property, Plant and Equipment	5050404000	22,314.06						22,314.06	-
Grand Total:		1,118,089,141.67	1,118,089,141.67	47,538,106.24	47,538,106.24	37,131,237.11	37,131,237.11	1,202,758,485.02	1,202,758,485.02

Prepared by:


Romar Joentgen Balanao
 Accountant II

Noted by:


Julie Ann
 Chief Administrative Officer