

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	5021203000	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	-
<b>Grand Total:</b>		<b>1,118,089,141.67</b>	<b>1,118,089,141.67</b>	<b>47,538,106.24</b>	<b>47,538,106.24</b>	<b>37,131,237.11</b>	<b>37,131,237.11</b>	<b>1,202,758,485.02</b>	<b>1,202,758,485.02</b>

Prepared By:

  
 Romar Coentgen Balanao  
 Accountant II

Noted by:

  
 Juli Ben  
 Chief Administrative Officer

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
Misamis St., Bago Bantay Quezon City

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE - ROP ONLY ( FUND 101, PROVIDENT, RELC )  
For the year ended December 31, 2023

	REGULAR FUND	PROVIDENT	RELC	CONSOLIDATED
<b>Revenue</b>				
<b>Service and Business Income</b>				
Service Income				810.00
Clearance and Certification Fees	810.00			810.00
Legal Fees	314,914.00			314,914.00
Inspection Fees	112,000.00			112,000.00
Fines and Penalties - Service Income	-			-
Other Service Income	-	28,694,830.50	2,908,950.00	31,603,780.50
<b>Total Service Income</b>	<b>427,724.00</b>	<b>28,694,830.50</b>	<b>2,908,950.00</b>	<b>32,031,504.50</b>
Business Income				-
Examination Fess	-			-
Seminar/Training Fees	2,553,000.00			2,553,000.00
Rent/Lease Income	-		60,750.00	60,750.00
Income fom Hostels/Dormitories and Other Li	-		16,312,150.00	16,312,150.00
Interest Income	195,404.49	423,313.16	-	618,717.65
Other Business Income	-			-
<b>Total Business Income</b>	<b>2,748,404.49</b>	<b>423,313.16</b>	<b>16,372,900.00</b>	<b>19,544,617.65</b>
<b>Total Revenue</b>	<b>3,176,128.49</b>	<b>29,118,143.66</b>	<b>19,281,850.00</b>	<b>51,576,122.15</b>
<b>Less: Current Operating Expenses</b>				
<b>Personnel Services</b>				
<b>Salaries and Wages</b>				
Salaries and Wages-Regular	68,086,849.40			68,086,849.40
Salaries and Wages-Casual/Contractual	-			-
<b>Total Salaries and Wages</b>	<b>68,086,849.40</b>			<b>68,086,849.40</b>
<b>Other Compensation</b>				
Personal Economic Relief Allowance (PERA)	3,031,953.07			3,031,953.07
Representation Allowance	642,000.00			642,000.00
Transportation Allowance	475,000.00			475,000.00
Clothing/Uniform Allowance	750,000.00			750,000.00
Subsistence Allowance	20,640.00			20,640.00
Laundry Allowance	3,548.39			3,548.39
Hazard Pay	248,366.44			248,366.44
Longevity Pay	-			-
Overtime and Night Pay	1,038,865.40			1,038,865.40
Mid Year Bonus	5,744,842.00			5,744,842.00
Other Bonuses and Allowances	991,000.00			991,000.00
<b>Total Other Compensation</b>	<b>19,369,775.15</b>			<b>19,369,775.15</b>
<b>Personnel Benefit Contributions</b>				
Retirement and Life Insurance Premiums	8,149,845.20			8,149,845.20
Pag-IBIG Contributions	151,900.00			151,900.00
PhilHealth Contributions	1,314,539.71			1,314,539.71
Employees Compensation Insurance Premiums	151,200.00			151,200.00
<b>Total Personnel Benefit Contributions</b>	<b>9,767,484.91</b>			<b>9,767,484.91</b>
<b>Other Personnel Benefits</b>				
Terminal Leave Benefits	1,777,137.17			1,777,137.17
Other Personnel Benefits	5,576,158.36			5,576,158.36
<b>Total Other Personnel Benefits</b>	<b>7,353,295.53</b>			<b>7,353,295.53</b>
<b>Total Personnel Services</b>	<b>104,577,404.99</b>			<b>104,577,404.99</b>
<b>Maintenance and Other Operating Expenses</b>				
<b>Traveling Expenses</b>				
Traveling Expenses-Local	1,037,261.94		13,538.80	1,050,800.74
Traveling Expenses-Foreign	-			-
<b>Total Traveling Expenses</b>	<b>1,037,261.94</b>		<b>13,538.80</b>	<b>1,050,800.74</b>
<b>Training and Scholarship Expenses</b>				
Training Expenses	62,174,623.21		7,877,698.00	70,052,321.21
Scholarship Grants/Expenses	-			-
<b>Total Training and Scholarship Expenses</b>	<b>62,174,623.21</b>		<b>7,877,698.00</b>	<b>70,052,321.21</b>

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
Misamis St., Bago Bantay Quezon City

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE - ROP ONLY ( FUND 101, PROVIDENT, RELC )  
For the year ended December 31, 2023

	REGULAR FUND	PROVIDENT	RELC	CONSOLIDATED
<b>Supplies and Materials Expenses</b>				-
Office Supplies Expenses	2,160,635.72		249,758.12	2,410,393.84
Accountable Forms Expenses	-			-
Food Supplies Expenses	-			-
Drugs and Medicines Expenses	664,534.02		-	664,534.02
Medical, Dental and Laboratory Supplies Expenses	232,500.00			232,500.00
Fuel, Oil and Lubricants Expenses	857,978.29		19,603.47	877,581.76
Semi-Expendable Machinery and Equipment Expenses	2,105,436.79		40,096.00	2,145,532.79
Semi-Expendable Furniture, Fixtures and Books Expenses	798,052.16			798,052.16
Other Supplies and Materials Expenses	8,239,224.82		624,901.56	8,864,126.38
<b>Total Supplies and Materials Expenses</b>	<b>15,058,361.80</b>	<b>-</b>	<b>934,359.15</b>	<b>15,992,720.95</b>
<b>Utility Expenses</b>				-
Water Expenses	1,076,853.02		286,486.55	1,363,339.57
Electricity Expenses	5,386,041.28		1,313,844.91	6,699,886.19
<b>Total Utility Expenses</b>	<b>6,462,894.30</b>	<b>-</b>	<b>1,600,331.46</b>	<b>8,063,225.76</b>
<b>Communication Expenses</b>				-
Postage and Courier Services	288,801.64			288,801.64
Telephone Expenses	571,624.91		73,577.49	645,202.40
Internet Subscription Expenses	870,093.75		480,000.00	1,350,093.75
Cable, Satellite, Telegraph and Radio Expenses	5,287.89			5,287.89
<b>Total Communication Expenses</b>	<b>1,735,808.19</b>	<b>-</b>	<b>553,577.49</b>	<b>2,289,385.68</b>
<b>Awards/Rewards and Prizes</b>				-
Awards/Rewards Expenses	45,000.00			45,000.00
Prizes	-			-
<b>Total Awards/Rewards and Prizes</b>	<b>45,000.00</b>	<b>-</b>	<b>-</b>	<b>45,000.00</b>
<b>Survey, Research, Exploration and Development Expenses</b>				-
Survey Expenses	-			-
Research, Exploration and Development Expenses	923,217.19			923,217.19
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>923,217.19</b>	<b>-</b>	<b>-</b>	<b>923,217.19</b>
<b>Confidential, Intelligence and Extraordinary Expenses</b>				-
Extraordinary and Miscellaneous Expenses	124,578.65			124,578.65
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>124,578.65</b>	<b>-</b>	<b>-</b>	<b>124,578.65</b>
<b>Professional Services</b>				-
Legal Services	-			-
Auditing Services	77,556.67			77,556.67
Consultancy Services	3,507,200.00			3,507,200.00
Other Professional Services	5,094,969.20			5,094,969.20
<b>Total Professional Services</b>	<b>8,679,725.87</b>	<b>-</b>	<b>-</b>	<b>8,679,725.87</b>
<b>General Services</b>				-
Environment/Sanitary Services	-			-
Janitorial Services	2,828,649.30			2,828,649.30
Security Services	2,311,666.97		848,025.89	3,159,692.86
Other General Services			285,250.00	285,250.00
<b>Total General Services</b>	<b>5,140,316.27</b>	<b>-</b>	<b>1,133,275.89</b>	<b>6,273,592.16</b>
<b>Repairs and Maintenance</b>				-
Repairs and Maintenance - Land Improvements	-			-
Repairs and Maintenance - Buildings and Other Structures	1,710,049.85		313,874.65	2,023,924.50
Repairs and Maintenance - Machinery and Equipment	129,639.84		6,700.00	136,339.84
Repairs and Maintenance - Transportation Equipment	346,713.31		2,200.00	348,913.31
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	43,860.12			43,860.12
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	10,104.70			10,104.70
Repairs and Maintenance - Other Property, Plant and Equipment	-			-
<b>Total Repairs and Maintenance</b>	<b>2,240,367.82</b>	<b>-</b>	<b>322,774.65</b>	<b>2,563,142.47</b>
<b>Taxes, Insurance Premiums and Other Fees</b>				-
Taxes, Duties and Licenses	83,763.13			83,763.13
Fidelity Bond Premiums	518,625.00			518,625.00
Insurance Expenses	626,978.92			626,978.92
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>1,229,367.05</b>	<b>-</b>	<b>-</b>	<b>1,229,367.05</b>

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
Misamis St., Bago Bantay Quezon City

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE - ROP ONLY ( FUND 101, PROVIDENT, RELC )  
For the year ended December 31, 2023

	REGULAR FUND	PROVIDEND	RELC	CONSOLIDATED
				-
<b>Labor and Wages</b>				-
Labor and Wages	3,970,526.04	97,592.00	1,047,676.72	5,115,794.76
				-
<b>Other Maintenance and Operating Expenses</b>				-
Advertising Expenses	-			-
Printing and Publication Expenses	169,447.00			169,447.00
Representation Expenses	8,865,430.46		952,500.00	9,817,930.46
Transportation and Delivery Expenses	3,018,122.03		-	3,018,122.03
Rent/Lease Expenses	136,070.68			136,070.68
Membership Dues and Contributions to Organizat	-			-
Subscription Expenses	-			-
Donations	-			-
Bank Transaction Fee	6,000.00			6,000.00
Other Maintenance and Operating Expenses	6,408,735.00		5,355.00	6,414,090.00
<b>Total Other Maintenance and Other Operating Ex</b>	<b>18,603,805.17</b>	<b>-</b>	<b>957,855.00</b>	<b>19,561,660.17</b>
				-
<b>Total Maintenance and Other Operating Expenses</b>	<b>127,425,853.50</b>	<b>97,592.00</b>	<b>14,441,087.16</b>	<b>141,964,532.66</b>
				-
<b>Financial Expenses</b>				-
Financial Expenses				-
Bank Charges	-	-	-	-
Other Financial Charges	-	-	-	-
<b>Total Financial Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
				-
<b>Non-Cash Expenses</b>				-
<b>Depreciation</b>				-
Depreciation - Infrastructure Assets	328,327.38			328,327.38
Depreciation-Buildings and Other Structures	2,618,997.28		-	2,618,997.28
Depreciation-Machinery and Equipment	3,430,482.32	-	455,917.23	3,886,399.55
Depreciation-Transportation Equipment	1,262,114.22		57,983.93	1,320,098.15
Depreciation-Furniture, Fixtures and Books	428,558.06		-	428,558.06
Depreciation-Other Property, Plant and Equipmen	-			-
<b>Total Depreciation</b>	<b>8,068,479.26</b>	<b>-</b>	<b>513,901.16</b>	<b>8,582,380.42</b>
				-
Loss on Sale of Property, Plant and Equipment	22,314.06	-	-	22,314.06
				-
<b>Total Non-Cash Expenses</b>	<b>8,090,793.32</b>	<b>-</b>	<b>513,901.16</b>	<b>8,604,694.48</b>
				-
<b>Current Operating Expenses</b>	<b>240,094,051.81</b>	<b>97,592.00</b>	<b>14,954,988.32</b>	<b>255,146,632.13</b>
				-
<b>Surplus (Deficit) from Current Operations</b>	<b>(236,917,923.32)</b>	<b>29,020,551.66</b>	<b>4,326,861.68</b>	<b>(203,570,509.98)</b>
				-
<b>Financial</b>				-
Subsidy from National Government	236,363,101.72			236,363,101.72
Subsidy from Central Office	9,305,730.40		-	9,305,730.40
Subsidy from other NGAs	-			-
Assistance from Local Government Units	-			-
Assistance from Government-Owned and/or Controlled Corporations	-			-
Subsidy from Other Funds	-			-
<b>Total Financial Assistance/Subsidy from NGAs, LG</b>	<b>245,668,832.12</b>	<b>-</b>	<b>-</b>	<b>245,668,832.12</b>
				-
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs</b>				-
Assistance to NGAs	1,642,284.00			1,642,284.00
Financial Assistance to LGU's	-			-
Subsidies-Others	-			-
<b>Total Financial Assistance/Subsidy to NGAs, LGUs</b>	<b>1,642,284.00</b>	<b>-</b>	<b>-</b>	<b>1,642,284.00</b>
				-
<b>Net Financial</b>	<b>244,026,548.12</b>	<b>-</b>	<b>-</b>	<b>244,026,548.12</b>
				-
<b>Other Non-Operating Income</b>				-
<b>Gains</b>				-
Gain on Sale of Property, Plant and Equipment	-			-
Gain on Sale of Intangible Assets	-			-
Miscellaneous Income	58,743.58		8,650.00	67,393.58
Other Gains	-			-
<b>Total Gains</b>	<b>58,743.58</b>	<b>-</b>	<b>8,650.00</b>	<b>67,393.58</b>

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
Misamis St., Bago Bantay Quezon City

CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE - ROP ONLY ( FUND 101, PROVIDENT, RELC )  
For the year ended December 31, 2023

	REGULAR FUND	PROVIDEND	RELC	CONSOLIDATED
Surplus (Deficit) for the period	7,167,368.38	29,020,551.66	4,335,511.68	40,523,431.72
	7,167,368.38			(0.00)

Prepared By:

  
Romar Roentgent Balanao  
Accountant II

Noted by:

  
Julie L. Icamen  
Chief Administrative Officer

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
Misamis St., Bago Bantay Quezon City

CONSOLIDATED STATEMENT OF FINANCIAL CONDITION - ROP ONLY ( REGULAR, PROVIDENT, RELC )  
As of December 31, 2023

<u>ASSETS</u>	<u>REGULAR</u>	<u>PROVIDENT</u>	<u>RELC</u>	<u>CONSOLIDATED</u>
<b>Current Assets</b>				
Cash and Cash Equivalents	719,464,873.05	37,782,951.86	15,845,950.27	773,093,775.18
Cash on Hand	5,991.50	-	6,640.00	12,631.50
Cash-Collecting Officers	110.00		-	110.00
Petty Cash	5,881.50		6,640.00	12,521.50
Cash in Bank-Local Currency	683,238,781.05	37,782,951.86	15,839,310.27	736,861,043.18
Cash in Bank-Local Currency, Current Account	683,238,781.05	37,782,951.86	15,839,310.27	736,861,043.18
Treasury/Agency Cash Accounts	36,220,100.50	-	-	36,220,100.50
Cash-Treasury/Agency Deposit, Regular				-
Cash-Treasury/Agency Deposit, Trust	36,220,100.50			36,220,100.50
				-
<b>Receivables</b>	<b>(3,650,211.63)</b>	<b>9,410,908.80</b>	<b>956,945.25</b>	<b>6,717,642.42</b>
Loans and Receivable Accounts	-	9,410,908.80	898,200.00	10,309,108.80
<b>Accounts Receivable</b>			898,200.00	898,200.00
Allowance for Impairment-Accounts Receivable				-
<b>Loans Receivable-Others</b>		9,505,968.48		9,505,968.48
Allowance for Impairment-Loans Receivable-Others		(95,059.68)		(95,059.68)
Net Value- Loans Receivable-Others				-
Inter-Agency Receivables	1,686,807.93	-	-	1,686,807.93
Due from National Government Agencies	21,798.80		-	21,798.80
Due from Government-Owned and/or Controlled Corporations	1,665,009.13			1,665,009.13
				-
<b>Intra-Agency Receivables</b>	<b>(6,117,739.57)</b>	<b>-</b>	<b>-</b>	<b>(6,117,739.57)</b>
Due from Central Office				-
Due from Regional Offices				-
Due from Operating Units	(6,117,739.57)			(6,117,739.57)
				-
<b>Other Receivables</b>	<b>780,720.01</b>	<b>-</b>	<b>58,745.25</b>	<b>839,465.26</b>
Receivables-Disallowances/Charges	572,022.88		17,645.25	589,668.13
Due from Officers and Employees	189,197.13			189,197.13
Due from Non-Government Organizations/People's Organizations				-
Other Receivables	19,500.00		41,100.00	60,600.00
Allowance for Impairment-Other Receivables				-
Net Value-Other Receivables				-
				-
<b>Inventories</b>	<b>768,489.68</b>	<b>-</b>	<b>513,168.69</b>	<b>1,281,658.37</b>
Other Supplies and Materials for Distribution	-			-
Inventory Held for Consumption				-
Office Supplies Inventory	373,398.05		96,475.11	469,873.16
Accountable Forms, Plates and Stickers Inventory	-		-	-
Other Supplies and Materials Inventory	184,252.08		416,693.58	600,945.66
Semi-Expendable Machinery and Equipment				-
Semi-Expendable Office Equipment			-	-
Semi-Expendable Information and Communications Technology	210,839.55			210,839.55
				-
<b>Other Current Assets</b>	<b>565,860.00</b>	<b>-</b>	<b>-</b>	<b>565,860.00</b>
<b>Advances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Advances for Operating Expenses	-			-
Advances for Payroll	-			-
Advances to Special Disbursing Officers	-		-	-
Advances to Officers and Employees	-		-	-
				-
<b>Deposits</b>	<b>565,860.00</b>	<b>-</b>	<b>-</b>	<b>565,860.00</b>
Deposit on Letters of Credit				-
Guaranty Deposits	565,860.00			565,860.00
Other Deposits				-
				-
<b>Total Current Assets</b>	<b>717,149,011.10</b>	<b>47,193,860.66</b>	<b>17,316,064.21</b>	<b>781,658,935.97</b>
<b>Property, Plant and Equipment</b>	<b>86,044,968.79</b>	<b>10,106.26</b>	<b>3,713,946.96</b>	<b>89,769,022.01</b>
				-



Power Supply Systems	8,918,120.51	-	-	8,918,120.51
Power Supply Systems	10,368,233.12			10,368,233.12
Accumulated Impairment Losses- Land	1,450,112.61			1,450,112.61
Net Value	8,918,120.51	-	-	8,918,120.51
				-
Buildings and Other Structures	62,603,302.12	-	-	62,603,302.12
Buildings	87,493,087.64			87,493,087.64
Accumulated Depreciation-Buildings	(27,749,818.31)			(27,749,818.31)
Accumulated Impairment Losses-Buildings				-
Net Value	59,743,269.33	-	-	59,743,269.33
Other Structures	5,422,771.65			5,422,771.65
Accumulated Depreciation-Other Structures	(2,562,738.86)			(2,562,738.86)
Accumulated Impairment Losses-Other Structures				-
Net Value	2,860,032.79	-	-	2,860,032.79
				-
Machinery and Equipment	9,179,938.17	10,106.26	2,062,930.89	11,252,975.32
Office Equipment	7,176,964.72		2,625,165.70	9,802,130.42
Accumulated Depreciation-Office Equipment	(5,612,808.75)		(801,876.67)	(6,414,685.42)
Accumulated Impairment Losses-Office Equipment				-
Net Value	1,564,155.97	-	1,823,289.03	3,387,445.00
Information and Communication Technology Equipment	17,381,249.02	151,593.90	526,018.88	18,058,861.80
Accumulated Depreciation-Information and Communication and	(11,140,786.07)	(141,487.64)	(286,377.02)	(11,568,650.73)
Accumulated Impairment Losses-Information and Communication and Technology Equipment				-
Net Value	6,240,462.95	10,106.26	239,641.86	6,490,211.07
Communication Equipment	3,203,669.06			3,203,669.06
Accumulated Depreciation-Communication Equipment	(2,256,066.73)			(2,256,066.73)
Accumulated Impairment Losses-Communication Equipment				-
Net Value	947,602.33	-	-	947,602.33
Disaster Response and Rescue Equipment				-
Accumulated Depreciation-Disaster Response and Rescue Equipment				-
Accumulated Impairment Losses-Disaster Response and Rescue Equipment				-
Net Value	-	-	-	-
Medical Equipment	157,250.00			157,250.00
Accumulated Depreciation-Medical Equipment	(149,387.50)			(149,387.50)
Accumulated Impairment Losses-Medical Equipment				-
Net Value	7,862.50	-	-	7,862.50
Other Equipment	1,641,124.78			1,641,124.78
Accumulated Depreciation-Other Equipment	(1,221,270.36)			(1,221,270.36)
Accumulated Impairment Losses				-
Net Value	419,854.42	-	-	419,854.42
				-
Transportation Equipment	2,809,270.15	-	1,651,016.07	4,460,286.22
Motor Vehicles	14,054,989.00		1,709,000.00	15,763,989.00
Accumulated Depreciation-Motor Vehicles	(11,245,718.85)		(57,983.93)	(11,303,702.78)
Accumulated Impairment Losses-Motor Vehicles				-
Net Value	2,809,270.15	-	1,651,016.07	4,460,286.22
				-
Furniture, Fixtures and Books	2,534,337.84	-	-	2,534,337.84
Furniture and Fixtures	5,086,756.92			5,086,756.92
Accumulated Depreciation-Furniture and Fixtures	(2,552,419.08)			(2,552,419.08)
Accumulated Impairment Losses-Furniture and Fixtures				-
Net Value	2,534,337.84	-	-	2,534,337.84
				-
Total Non-Current Assets	86,044,968.79	10,106.26	3,713,946.96	89,769,022.01
				-
TOTAL ASSETS	803,193,979.89	47,203,966.92	21,030,011.17	871,427,957.98
				-
LIABILITIES				-
				-
Liabilities				-
				-
Current Liabilities				-
Payables	7,472,639.48	-	-	7,472,639.48
Accounts Payable	6,899,155.24			6,899,155.24
Due to Officers and Employees	573,484.24			573,484.24
				-
Inter-Agency Payables	1,123,707.97	-	30,305.57	1,154,013.54
Due to BIR	1,107,193.70		30,305.57	1,137,499.27
Due to GSIS	15,612.15			15,612.15
Due to Pag-IBIG	200.00			200.00
Due to PhilHealth	702.12			702.12
Due to NGAs	-			-
Due to GOCCs	-			-
				-
Trust Liabilities	410,180.98	-	-	410,180.98
Guaranty/Security Deposits Payable	410,180.98			410,180.98
				-
Deferred Credits/Unearned Revenue	7,241.00	-	-	-
Oher Deferred Credits	7,241.00			-

Other Payables	611,232,352.24	-	-	611,232,352.24
Other Payables	611,232,352.24	-	-	611,232,352.24
				-
Total Current Liabilities	620,246,121.67	-	30,305.57	620,269,186.24
				-
Total Assets less Total Liabilities	182,947,858.22	47,203,966.92	20,999,705.60	251,151,530.74
				-
Net Assets/Equity				-
Equity				-
Government Equity	182,947,858.22	47,203,966.92	20,999,705.60	251,151,530.74
Accumulated Surplus/(Deficit)	182,947,858.22	47,203,966.92	20,999,705.60	251,151,530.74
				-
Total Net Assets/Equity	182,947,858.22	47,203,966.92	20,999,705.60	251,151,530.74

Prepared By:

  
**Romar Roentgen Balanao**  
 Accountant II

Noted by:

  
**Juliet Arcam**  
 Chief Administrative Officer

Department Name: DepED NCR

Agency Name: DepED NCR

**Consolidated Statement of Changes in Net Assets / Equity  
As of December 31, 2023**

PARTICULARS	Consolidated	Regular	Provident	RELC NEAP
Balance at December 31, 2022	200,752,190.24	165,588,725.14	18,303,987.69	16,859,477.41
Changes in Accounting Policy	-	-	-	-
Prior Period Adjustments/Unrecorded Income and Expenses	10,975,868.06	11,291,723.98	(120,572.43)	(195,283.49)
Other Adjustments	-	-	-	-
Restated Balances (See Pre-Closing Trial Balance)	211,728,058.30	176,880,449.12	18,183,415.26	16,664,193.92
Changes in Net Assets/Equity for Calendar Year				
Adjustment of Net Revenue recognized directly in Net Assets	(1,099,959.28)	(1,099,959.28)	-	-
<i>Closing of Cash-Treasury/Agency Deposit, Regular</i>	(1,099,959.28)	(1,099,959.28)	-	-
<i>Closing of Cash-Treasury/Agency Deposit, Special Acco</i>	-	-	-	-
<i>Closing/Adjustment of Cash-Treasury/Agency Deposit, :</i>	-	-	-	-
<i>Closing of Cash-Tax Remittance Advice (BIR, BOC and B</i>	-	-	-	-
<i>Closing of Cash-Constructive Income and Other Remitta</i>	-	-	-	-
<i>Closing of Cash-Constructive Disbursements</i>	-	-	-	-
<i>Reversal of Impairments</i>	-	-	-	-
Surplus/(Deficit) for the Period	40,523,431.72	7,167,368.38	29,020,551.66	4,335,511.68
Total Recognized Revenue and Expenses for the Period	39,423,472.44	6,067,409.10	29,020,551.66	4,335,511.68
Others	-	-	-	-
Balance at June 30, 2023	251,151,530.74	182,947,858.22	47,203,966.92	20,999,705.60

Prepared By:

Romar Roentgen Balanao  
Accountant II

Noted by:

Julius L. Icamen  
Chief Administrative Officer



Payment of Expenses	823,256,679.94	202,738,462.72	(620,518,217.22)
Payment of personnel services	70,203,804.64	75,372,169.96	5,168,365.32
Payment of maintenance and other operating expense:	750,009,048.70	121,412,812.24	(628,596,236.46)
Payment of financial expenses	-	-	-
Payment of expenses pertaining to/incurred in the prio	3,043,826.60	5,953,480.52	2,909,653.92
Liquidation of prior year's cash advances	-	-	-
Purchase of Inventories	3,517,404.60	768,489.68	(2,748,914.92)
Purchase of inventories for sale	-	-	-
Purchase of inventories for distribution	1,059,786.00	-	(1,059,786.00)
Purchase of inventory held for consumption	2,457,618.60	768,489.68	(1,689,128.92)
Grant of Cash Advances	2,083,169.00	-	(2,083,169.00)
Advances for operating expenses	-	-	-
Advances for payroll	1,900,500.00	-	(1,900,500.00)
Advances for special purpose/time-bound undertaking:	182,669.00	-	(182,669.00)
Payment of Accounts Payables	-	-	-
Remittance of Personnel Benefit Contributions and Mandate	3,582,957,356.43	3,971,208,938.55	388,251,582.12
Remittance of taxes withheld not covered by TRA	179,950.11	447,378.10	267,427.99
Remittance to GSIS/Pag-IBIG/PhilHealth/Others	22,129,781.80	21,749,657.35	(380,124.45)
Remittance of taxes withheld covered by TRA	29,317,257.16	12,223,118.30	(17,094,138.86)
Remittance of personnel benefits contributions	-	-	-
Remittance of other payables	3,531,330,367.36	3,936,788,784.80	405,458,417.44
Release of Inter-Agency Fund Transfers	92,485.95	21,798.80	(70,687.15)
Advances to Procurement Service	92,485.95	21,798.80	(70,687.15)
Advances to other NGAs/GOCCs/LGUs for purchase of	-	-	-
Release of funds to NGAs, GOCCs, LGUs for the implem	-	-	-
Release of other inter-agency fund transfers	-	-	-
Release of Intra-Agency Fund Transfers	1,760,132,821.54	2,572,707,236.74	812,574,415.20
Issuance of Working Fund to foreign service posts and	-	-	-
Issuance of NTCA by CO/ROs to ROs/OU	1,726,715,816.31	2,572,707,236.74	845,991,420.43
Issuance of funding checks by HO/CO/ROs to ROs/OU	-	-	-
Release of other intra-agency fund transfers	33,417,005.23	-	(33,417,005.23)
Other Disbursements	3,478,439.48	10,040,207.34	6,561,767.86
Refund of excess income	-	-	-
Refund of excess Working Fund/fund transfers/Trust Fi	-	-	-
Refund of bail bond	-	-	-
Refund of guaranty/security deposits	3,469,820.83	10,040,207.34	6,570,386.51
Refund of customers' deposit	-	-	-
Refund of cash advances	-	-	-
Other disbursements	8,618.65	-	(8,618.65)
Reversal of Unutilized NCA	21,243,646.00	29,155,358.62	7,911,712.62
Total Cash Outflows	6,231,054,231.75	6,852,313,585.75	621,259,354.00
Net Cash Provided by (Used in) Operating Activities	103,770,844.38	74,860,982.54	(28,909,861.84)
Cash Flows from Investing Activities	(6,020,477.91)	(5,880,276.05)	140,201.86
Cash Outflows	-	-	-
Purchase/Construction of Investment Property	-	-	-
Purchase/Construction of Property, Plant and Equipment	2,861,993.58	2,187,178.05	(674,815.53)
Purchase of land	-	-	-
Payment for land improvements	-	-	-
Construction of infrastructure assets	-	-	-
Construction of buildings and other structures	-	-	-
Purchase of machinery and equipment	2,861,993.58	2,187,178.05	(674,815.53)
Purchase of transportation equipment	-	-	-
Purchase of furniture, fixtures and books	-	-	-
Grant of Loans	3,158,484.33	3,693,098.00	534,613.67
Release of funds for sub-loans	-	-	-

Grant of loans	3,158,484.33	3,693,098.00	534,613.67
	-	-	-
<b>Total Cash Outflows</b>	<b>6,020,477.91</b>	<b>5,880,276.05</b>	<b>(140,201.86)</b>
	-	-	-
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(6,020,477.91)</b>	<b>(5,880,276.05)</b>	<b>140,201.86</b>
	-	-	-
<b>Net Cash Provided By (Used In) Financing Activities</b>			
	-	-	-
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>97,750,366.47</b>	<b>68,980,706.49</b>	<b>(28,769,659.98)</b>
	-	-	-
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>			
	-	-	-
<b>Cash and Cash Equivalents, Beginning</b>	<b>606,362,702.22</b>	<b>704,113,068.69</b>	<b>97,750,366.47</b>
	-	-	-
<b>Cash and Cash Equivalents, Ending</b>	<b>704,113,068.69</b>	<b>773,093,775.18</b>	<b>68,980,706.49</b>
	704,113,068.69	773,093,775.18	(68,980,706.49)
	0.00	-	0.00

Prepared By:

Noted by:

  
**Romar Roentgent Balanao**  
 Accountant II

  
**Juliet J. Icamen**  
 Chief Administrative Officer

**DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION  
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT  
REGIONAL OFFICE PROPER  
FOR THE QUARTER ENDED DECEMBER 31, 2023**

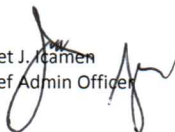
Particulars	Notes	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
		Original	Final		
<b>RECEIPTS</b>					
Tax Revenue	3.13 & 3.15				-
Services and Business Income Assistance and Subsidy	3.14 & 3.15	1,013,000.00	1,013,000.00	3,176,128.49	(2,163,128.49)
Shares, Grants and Donations	3.13 & 3.15				-
Gains	3.13 & 3.15				-
Others	3.14 & 3.15				-
	3.15	10,802,000.00	10,802,000.00	58,743.58	10,743,256.42
<b>Total Receipts</b>		<b>11,815,000.00</b>	<b>11,815,000.00</b>	<b>3,234,872.07</b>	<b>8,580,127.93</b>
<b>PAYMENTS</b>					
Personnel Services	3.15	3,416,589,000.00	108,117,684.23	104,459,050.58	3,658,633.65
Maintenance and Other					
Operating Expenses	3.15	463,281,000.00	486,688,596.40	101,745,739.01	384,942,857.39
Capital Outlay	3.15		6,408,093.18	4,725,600.00	1,682,493.18
Financial Expenses	3.15				-
Others	3.15				-
<b>Total Payments</b>		<b>3,879,870,000.00</b>	<b>601,214,373.81</b>	<b>210,930,389.59</b>	<b>390,283,984.22</b>
<b>NET RECEIPTS/PAYMENTS</b>		<b>(3,868,055,000.00)</b>	<b>(589,399,373.81)</b>	<b>(207,695,517.52)</b>	<b>(381,703,856.29)</b>

Certified Correct by:

  
Elaine Raquel Santos  
Admin Officer IV

  
Romar Roentgen Balanao  
Accountant II

Noted by:

  
Juliet J. Teamen  
Chief Admin Officer

COMMISSION ON AUDIT  
OFFICE OF THE AUDITOR

Received by: CHRISTINE  
Date: \_\_\_\_\_  
Time: JAN 30 2024 2:48 PM  
DepEd-NATIONAL CAPITAL REGION