

DEPARTMENT OF EDUCATION - National Capital Region
CONSOLIDATED POST CLOSING TRIAL BALANCE - ROP/OUS
as of December 31, 2023

(0.00)
34,258,122,228.52

34,258,122,228.52

NEW Account Name	NEW Account Code	Consolidated	
		Debit	Credit
Cash - Collecting Officers	1010101000	3,874,176.07	-
Petty Cash Fund	1010102000	1,135,515.20	-
Cash in Bank - Local Currency, Current Account	1010202000	721,641,604.49	-
Cash - Treasury/Agency Deposit, Trust	1010403000	71,866,585.11	-
Due from National Government Agencies	1030301000	18,000,473.32	-
Due from Government-Owned and/or Controlled Corporations	1030302000	27,149,556.89	-
Due from other Other Funds	1030405000	47,134.92	-
Receivables - Disallowances/Charges	1039901000	1,253,438.88	-
Due from Officers and Employees	1030502000	10,896,359.90	-
Due from Non-Government Organizations/People's Organizatio	1030503000	-	-
Other Receivables	1030599000	536,193.75	-
Drugs and Medicines for Distribution	1040203000	6,160.00	-
Welfare Goods for Distribution	1040202000	-	-
Medical, Dental and Laboratory Supplies for Distribution	1040204000	-	-
Textbooks and Instructional materials for Distribution	1040207000	25,063,468.30	-
Property, Plant and Equipment for Distribution	1040209000	2,613,308.60	-
Other Supplies and Materials for Distribution	1040299000	7,505,279.42	-
Office Supplies Inventory	1040401000	50,027,663.30	-
Food Supplies Inventory	1040405000	-	-
Accountable Forms, Plates and Stickers Inventory	1040402000	800.00	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	383,717.50	-
Textbooks and Instructional Materials Inventory	1040410000	72,091,967.36	-
Construction iMaterials Inventory	1040413000	-	-
Other Supplies and Materials Inventory	1040499000	121,721,657.00	-
Semi-Expendable Machinery	1040501000	198,558.80	-
Semi-Expendable Office Equipment	1040502000	29,987,481.86	-
Semi-Expendable Information and Communication Equipment	1040503000	45,653,172.10	-
Semi-Expendable Disaster Response	1040508000	877,110.15	-
Semi-Expendable Communication Equipment	1040507000	743,860.30	-
Semi-Expendable Medical Equipment	1040510000	1,153,587.50	-
Semi-Expendable Sports Equipment	1040512000	609,050.00	-
Semi-Expendable Technical and Scientific Equipment	1040513000	13,104,403.12	-
Semi-Expendable Printing Equipment	1040511000	7,595.00	-
Semi-Expendable Other Equipment	1040519000	10,306,544.17	-
Semi-Expendable Furniture and Fixtures	1040601000	12,612,956.72	-
Semi-Expendable Books	1040602000	7,111,990.00	-
Land	1060101000	2,756,002,388.39	-
Water Supply Systems	1060304000	3,240,876.10	-
Accumulated Depreciation-Water Supply Systems	1060304100	-	436,167.91
Power Supply Systems	1060305000	64,426,675.36	-
Accumulated Depreciation-Power Supply System	1060305100	-	9,581,895.82
Buildings	1060401000	128,585,627.14	-
Accumulated Depreciation-Buildings	1060401100	-	35,491,370.22
School Buildings	1060402000	26,243,971,653.08	-
Accumulated Depreciation-School Buildings	1060402100	-	7,504,639,181.01
Accumulated Impairment Losses - School Building	1060402200	-	-
Other Structures	1060499000	135,279,059.90	-
Accumulated Depreciation-Other Structures	1060499100	-	68,865,333.62
Machinery	1060501000	9,304,094.94	-
Accumulated Depreciation - Machinery	1060501100	-	2,524,483.80
Office Equipment	1060502000	210,665,753.28	-
Accumulated Depreciation-Office Equipment	1060502100	-	165,524,836.11
Information and Communication Technology Equipment	1060503000	1,499,781,060.39	-

NEW Account Name	NEW Account Code	Consolidated	
		Debit	Credit
Accumulated Depreciation-Information and Communication Tec	1060503100	-	915,146,488.87
Communication Equipment	1060507000	17,407,850.66	-
Accumulated Depreciation-Communication Equipment	1060507100	-	13,262,506.69
Disaster Response and Rescue Equipment	1060509000	469,698.00	-
Accumulated Depreciation-Disaster Response and Rescue Equip	1060509100	-	335,187.66
Medical Equipment	1060511000	5,366,400.53	-
Accumulated Depreciation-Medical Equipment	1060511100	-	2,581,958.71
Printing Equipment	1060512000	1,872,780.87	-
Accumulated Depreciation-Printing Equipment	1060512100	-	892,780.14
Sports Equipment	1060513000	4,381,083.20	-
Accumulated Depreciation-Sports Equipment	1060513100	-	1,115,829.71
Technical and Scientific Equipment	1060514000	127,593,286.11	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	70,848,985.48
Other Equipment	1060599000	31,095,369.90	-
Accumulated Depreciation - Other Equipment	1060599100	-	14,483,627.38
Motor Vehicles	1060601000	90,998,912.98	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	52,720,809.63
Furniture and Fixtures	1060701000	492,386,962.51	-
Accumulated Depreciation-Furniture and Fixtures	1060701100	-	266,126,362.47
Books	1060702000	4,840,887.63	-
Accumulated Depreciation- Books	1060702100	-	3,893,992.09
Construction in Progress-Buildings and Other Structures	1069803000	697,919,982.38	-
Other Property, Plant and Equipment	1069899000	67,015,744.70	-
Accumulated Depreciation-Other Property, Plant and Equipmen	1069899100	-	57,080,382.97
Computer Software	1080102000	3,898,765.88	-
Accumulated Amortization - Computer Software	1080102100	-	3,898,765.88
Advances for Operating Expenses	1990101000	193,395,739.42	-
Advances for Payroll	1990102000	19,055,526.19	-
Advances to Special Disbursing Officer	1990103000	53,916,176.44	-
Advances to Officers and Employees	1990104000	35,456,887.11	-
Advances to Contractors	1990201000	96,657,838.31	-
Prepaid Insurance	1990205000	-	-
Other Assets	1999999000	4,240,300.95	-
Accounts Payable	2010101000	-	92,876,767.81
Due to Officers and Employees	2010102000	-	122,500,707.43
Due to BIR	2020101000	-	70,006,034.14
Due to GSIS	2020102000	-	129,312,186.67
Due to PAG-IBIG	2020103000	-	5,133,917.16
Due to PHILHEALTH	2020104000	-	25,082,383.92
Guaranty Deposits Payable	2040104000	-	24,392,617.85
Other Payables	2999999000	-	654,782,508.04
Accumulated Surplus / Deficit	3010101000	-	23,943,479,129.12
		34,258,122,228.52	34,258,122,228.52

(0.00)

Prepared by:

Certified correct:

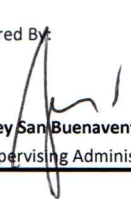

Joey San Buenaventura
Supervising Administrative Officer

Juliet J. Icamen
Chief Admin Officer

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION	
Misamis St., Bago Bantay Quezon City	
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE (ROP and OUS) (FUND 101)	
For the quarter ended December 31, 2023	
	FUND 101
Revenue	
Service and Business Income	
Service Income	
Clearance and Certification Fees	810.00
Legal Fees	314,914.00
Inspection Fees	1,304,245.00
Fines and Penalties-Service Income	150,401.29
Other Service Income	11,048,619.36
Total Service Income	12,818,989.65
Business Income	
Seminar/Training Fees	3,375,780.00
Rent/Lease Income	-
Interest Income	204,865.76
Total Business Income	3,580,645.76
Grants and Donations	
Income from Grants and Donations in Cash	89,666.00
Income from Grants and Donations in Kind	1,057,929.56
Total Shares, Grants and Donations	1,147,595.56
Total Revenue	17,547,230.97
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	29,709,618,451.23
Salaries and Wages-Casual/Contractual	-
Salaries and Wages - Substitute Teachers	26,616,950.12
Total Salaries and Wages	29,736,235,401.35
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,875,928,092.46
Representation Allowance (RA)	5,496,040.90
Transportation Allowance (TA)	2,803,488.96
Clothing/Uniform Allowance	470,215,000.00
Subsistence Allowance	2,152,122.84
Laundry Allowance	278,430.77
Productivity Incentive Allowance	3,732,500.00
Honoraria	1,211,134.97
Hazard Pay	26,918,248.61
Longevity Pay	3,680,000.00
Overtime and Night Pay	9,439,602.23
Mid Year Bonus	1,831,930,280.74
Other Bonuses and Allowances	2,348,833,283.73
Total Other Compensation	9,440,739,263.26
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	3,564,629,273.14
Pag-IBIG Contributions	96,041,319.85
PhilHealth Contributions	592,859,041.42
Employees Compensation Insurance Premiums	95,685,189.79
Total Personnel Benefit Contributions	4,349,214,824.20
Other Personnel Benefits	
Terminal Leave Benefits	52,212,575.44
Other Personnel Benefits	1,802,130,203.77
Total Other Personnel Benefits	1,854,342,779.21

Total Personnel Services	45,380,532,268.02
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	26,443,428.28
Traveling Expenses-Foreign	65,778.20
Total Traveling Expenses	26,509,206.48
Training and Scholarship Expenses	
Training Expenses	481,382,570.38
Total Training and Scholarship Expenses	481,382,570.38
Supplies and Materials Expenses	
Office Supplies Expenses	441,287,914.83
Accountable Forms Expenses	1,893,530.38
Non Accountable Forms Expenses	-
Food Supplies Expenses	93,032,054.12
Drugs and Medicines Expenses	3,258,697.30
Medical, Dental and Laboratory Supplies Expenses	8,826,494.18
Fuel, Oil and Lubricants Expenses	28,413,145.66
Textbooks and Instructional Materials Expenses	522,261,987.30
Semi-Expendable Machinery and Equipment Expenses	140,536,870.50
Semi-Expendable Furniture, Fixtures and Books Expenses	25,420,489.13
Other Supplies Expenses	748,745,076.46
Total Supplies and Materials Expenses	2,013,676,259.86
Utility Expenses	
Water Expenses	131,590,668.69
Electricity Expenses	205,212,967.70
Total Utility Expenses	336,803,636.39
Communication Expenses	
Postage and Courier Services	3,727,325.71
Telephone Expenses	35,402,476.39
Internet Expenses	86,292,923.21
Cable, Satellite, Telegraph, and Radio Expenses	33,807.89
Total Communication Expenses	125,456,533.20
Awards/Rewards and Prizes	
Awards/Rewards Expenses	1,943,529.80
Prizes	88,850.00
Total Awards/Rewards and Prizes	2,032,379.80
Survey, Research, Exploration and Development Expenses	
Research, Exploration and Development Expenses	923,217.19
Total Survey, Research, Exploration and Development Expenses	923,217.19
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	172,294.21
Total Confidential, Intelligence and Extraordinary Expenses	172,294.21
Professional Services	
Legal Services	165,493.86
Auditing Services	366,069.87
Consultancy Services	5,092,100.00
Other Professional Services	41,171,443.27
Total Professional Services	46,795,107.00
General Services	
Environment/Sanitary Services	257,675.00
Janitorial Services	47,741,864.46
Security Services	13,217,215.93
Other General Services	81,853,348.86
Total General Services	143,070,104.25

Repairs and Maintenance	
Repairs and Maintenance-Infrastructure Assets	-
Repairs and Maintenance-Buildings and Other Structures	260,346,083.80
Repairs and Maintenance-Machinery and Equipment	11,873,928.88
Repairs and Maintenance-Transportation Equipment	12,023,472.07
Repairs and Maintenance - Furniture and Fixtures	3,168,908.28
Repairs and Maintenance - Semi Expendable machiner and Equipme	1,481,908.30
Repairs and Maintenance - Semi Expendable FFF	1,344,686.44
Repairs and Maintenance - Other Propety, Plant and Equipment	9,596,490.79
Total Repairs and Maintenance	299,835,478.56
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	292,134.61
Fidelity Bond Premiums	9,078,831.99
Insurance Expenses	1,315,482.66
Total Taxes, Insurance Premiums and Other Fees	10,686,449.26
Labor and Wages	
Labor and Wages	24,479,224.20
Other Maintenance and Operating Expenses	
Advertising Expenses	202,372.04
Printing and Publication Expenses	252,843,779.13
Representation Expenses	72,591,175.33
Transportation and Delivery Expenses	5,144,196.53
Rent/Lease Expenses	3,213,422.17
Membership Dues and Contributions to Organizations	2,350.00
Subscription Expenses	859,834.92
Other Maintenance and Operating Expenses	132,939,975.78
Total Other Maintenance and Other Operating Expenses	467,797,105.90
Total Maintenance and Other Operating Expenses	3,979,619,566.68
Financial Expenses	
Financial Expenses	
Bank Transaction Fee	211,539.70
Total Financial Expenses	211,539.70
Non-Cash Expenses	
Depreciation	
Depreciation-Infrastructure Assets	4,786,445.10
Depreciation-Buildings and Other Structures	744,290,114.79
Depreciation-Machinery and Equipment	108,794,923.78
Depreciation-Transportation Equipment	7,504,816.62
Depreciation-Furniture, Fixtures and Books	14,598,344.15
Depreciation - Other Property, Plant and Equipment	2,299,173.37
Total Depreciation	882,273,817.81
Loss on Sale of Property, Plant and Equipment	22,314.06
Total Non-Cash Expenses	882,296,131.87
Current Operating Expenses	50,242,659,506.27
Surplus (Deficit) from Current Operations	(50,225,112,275.30)
Assistance/Subsi	
Subsidy from National Government	49,419,709,669.79
Subsidy from other NGAs	25,326,711.03
Subsidy fro Regional Offices / Bureau	0.00
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	49,468,191,032.47
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Subsidy to NGAs	-
Assistance to NGAs	-

Subsidies-Others	-
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	-
Assistance/Subsi	49,468,191,032.47
Other Non-Operating Income	
Gains	
Miscellaneous Income	4,967,765.29
Total Gains	4,967,765.29
Surplus (Deficit) for the period	(751,953,477.54)
Prepared By:	Certified Correct:
	
Joey San Buenaventura	Juliet J. Icamen
Supervising Administrative Officer	Chief Administrative Officer

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

CONSOLIDATED STATEMENT OF FINANCIAL CONDITION (ROP and OUS) (FUND 101)
As of December 31, 2023

	FUND 101
ASSETS	
Current Assets	
Cash and Cash Equivalents	798,517,880.87
Cash on Hand	5,009,691.27
Cash-Collecting Officers	3,874,176.07
Petty Cash	1,135,515.20
Cash in Bank-Local Currency	721,641,604.49
Cash in Bank-Local Currency, Current Account	721,641,604.49
Treasury/Agency Cash Accounts	71,866,585.11
Cash-Treasury/Agency Deposit, Regular	
Cash-Treasury/Agency Deposit, Trust	71,866,585.11
Receivables	57,883,157.66
Inter-Agency Receivables	45,150,030.21
Due from National Government Agencies	18,000,473.32
Due from Government-Owned and/or Controlled Corporation	27,149,556.89
Due from Local Govt Units	-
Intra-Agency Receivables	47,134.92
Due from Operating Units	-
Due from Other Funds	47,134.92
Other Receivables	12,685,992.53
Receivables-Disallowances/Charges	1,253,438.88
Due from Officers and Employees	10,896,359.90
Other Receivables	536,193.75
Inventories	401,789,081.20
Inventory Held for Distribution	35,188,216.32
Drugs and Medicines for Distribution	6,160.00
Medical, Dental and Laboratory Supplies for Distribution	-
Textbooks and Instructional Materials for Distribution	25,063,468.30
Property and Equipment for Distribution	2,613,308.60
Other Supplies and Materials for Distribution	7,505,279.42
Inventory Held for Consumption	244,234,555.16
Office Supplies Inventory	50,027,663.30
Accountable Forms, Plates and Stickers Inventory	800.00
Non-Accountable Forms Inventory	-
Drugs and Medicines Inventory	8,750.00
Medical, Dental and Laboratory Supplies Inventory	383,717.50
Textbooks and Instructional Materials Inventory	72,091,967.36
Other Supplies and Materials Inventory	121,721,657.00
Semi-Expendable Machinery and Equipment	102,641,363.00
Semi-Expendable Machinery	198,558.80
Semi-Expendable Office Equipment	29,987,481.86
Semi Expendable IT	45,653,172.10
Semi-Expendable Disaster Response	877,110.15
Semi Expendable Communication Equipment	743,860.30

Semi Expendable Medical Equipment	1,153,587.50
Semi Expendable Sports Equipment	609,050.00
Semi Expendable Technical and Scientific Equipment	13,104,403.12
Semi Expendable Printing Equipment	7,595.00
Semi-Expendable Other Equipment	10,306,544.17
Semi-Expendable Furniture, Fixtures and Books	19,724,946.72
Semi-Expendable Furniture and Fixtures	12,612,956.72
Semi-Expendable Books	7,111,990.00
Other Current Assets	399,186,893.91
Advances	301,824,329.16
Advances for Operating Expenses	193,395,739.42
Advances for Payroll	19,055,526.19
Advances to Special Disbursing Officers	53,916,176.44
Advances to Officers and Employees	35,456,887.11
Prepayments	96,792,204.75
Advances to Contractors	96,657,838.31
Prepaid Registration	-
Prepaid Insurance	-
Other Prepayments	134,366.44
Deposits	570,360.00
Deposit on Letters of Credit	
Guaranty Deposits	570,360.00
Total Current Assets	1,657,377,013.64
Property, Plant and Equipment	23,407,053,967.76
Land	2,756,002,388.39
Land	2,756,002,388.39
Accumulated Impairment Losses- Land	
Net Value	2,756,002,388.39
Infrastructure Assets	57,649,487.73
Water Supply Systems	3,240,876.10
Accumulated Depreciation-Water Supply Systems	(436,167.91)
Net Value	2,804,708.19
Power Supply Systems	64,426,675.36
Accumulated Depreciation - Power Supply System	(9,581,895.82)
Net Value	54,844,779.54
Buildings and Other Structures	18,898,840,455.27
Buildings	128,585,627.14
Accumulated Depreciation-Buildings	(35,491,370.22)
Accumulated Impairment Losses-Buildings	
Net Value	93,094,256.92
School Buildings	26,243,971,653.08
Accumulated Depreciation-School Buildings	(7,504,639,181.01)
Accumulated Impairment Losses-School Buildings	
Net Value	18,739,332,472.07
Other Structures	135,279,059.90
Accumulated Depreciation-Other Structures	(68,865,333.62)
Accumulated Impairment Losses-Other Structures	
Net Value	66,413,726.28
Machinery and Equipment	721,220,693.33
Machinery	9,304,094.94
Accumulated Depreciation-Machinery	(2,524,483.80)
Accumulated Impairment Losses-Machinery	
Net Value	6,779,611.14
Office Equipment	210,665,753.28

Accumulated Depreciation-Office Equipment	(165,524,836.11)
Accumulated Impairment Losses-Office Equipment	
Net Value	45,140,917.17
Information and Communication Technology Equipment	1,499,781,060.39
Accumulated Depreciation-Information and Communication Equipment	(915,146,488.87)
Accumulated Impairment Losses-Information and Communication and Technology Equipment	
Net Value	584,634,571.52
Communication Equipment	17,407,850.66
Accumulated Depreciation-Communication Equipment	(13,262,506.69)
Accumulated Impairment Losses-Communication Equipment	
Net Value	4,145,343.97
Disaster Response and Rescue Equipment	469,698.00
Accumulated Depreciation-Disaster Response and Rescue Equipment	(335,187.66)
Accumulated Impairment Losses-Disaster Response and Rescue Equipment	
Net Value	134,510.34
Medical Equipment	5,366,400.53
Accumulated Depreciation-Medical Equipment	(2,581,958.71)
Accumulated Impairment Losses-Medical Equipment	
Net Value	2,784,441.82
Printing Equipment	1,872,780.87
Accumulated Depreciation-Printing Equipment	(892,780.14)
Accumulated Impairment Losses-Printing Equipment	
Net Value	980,000.73
Sports Equipment	4,381,083.20
Accumulated Depreciation-Sports Equipment	(1,115,829.71)
Accumulated Impairment Losses-Sports Equipment	
Net Value	3,265,253.49
Technical and Scientific Equipment	127,593,286.11
Accumulated Depreciation-Technical and Scientific Equipment	(70,848,985.48)
Accumulated Impairment Losses-Technical and Scientific Equipment	
Net Value	56,744,300.63
Other Equipment	31,095,369.90
Accumulated Depreciation-Other Equipment	(14,483,627.38)
Accumulated Impairment Losses-Other Equipment	
Net Value	16,611,742.52
Transportation Equipment	38,278,103.35
Motor Vehicles	90,998,912.98
Accumulated Depreciation-Motor Vehicles	(52,720,809.63)
Accumulated Impairment Losses-Motor Vehicles	
Net Value	38,278,103.35
Furniture, Fixtures and Books	227,207,495.58
Furniture and Fixtures	492,386,962.51
Accumulated Depreciation-Furniture and Fixtures	(266,126,362.47)
Accumulated Impairment Losses-Furniture and Fixtures	
Net Value	226,260,600.04
Books	4,840,887.63
Accumulated Depreciation-Books	(3,893,992.09)
Accumulated Impairment Losses-Books	
Net Value	946,895.54
Other Property, Plant and Equipment	9,935,361.73
Other Property, Plant and Equipment	67,015,744.70
Accumulated Depreciation-Other Property, Plant and Equipment	(57,080,382.97)
Accumulated Impairment Losses-Other Property, Plant and Equipment	
Net Value	9,935,361.73
Construction in Progress	697,919,982.38
Construction in Progress-Buildings and Other Structures	697,919,982.38
Other Non-Current Assets	4,240,300.95
Other Assets	4,240,300.95
Other Assets	4,240,300.95
Accumulated Impairment Losses-Other Assets	
Net Value	4,240,300.95
Computer Software	3,898,765.88
Accumulated Amortization	(3,898,765.88)
	-
Total Non-Current Assets	23,411,294,268.71

TOTAL ASSETS

LIABILITIES

Liabilities

Current Liabilities

Payables

Accounts Payable
Due to Officers and Employees
Tax Refunds Payable

Inter-Agency Payables

Due to BIR
Due to GSIS
Due to Pag-IBIG
Due to PhilHealth
Due to NGAs

Intra-Agency Payables

Due to Regional Offices

Trust Liabilities

Guaranty/Security Deposits Payable
Leave Benefits payable
Other Deferred credits

Other Payables

Other Payables

Total Current Liabilities

Total Assets less Total Liabilities

Net Assets/Equity

Equity

Government Equity
Accumulated Surplus/(Deficit)

Total Net Assets/Equity

	25,068,671,282.35
	216,475,264.45
	92,876,767.81
	122,500,707.43
	1,097,789.21
	229,534,521.89
	70,006,034.14
	129,312,186.67
	5,133,917.16
	25,082,383.92
	-
	-
	-
	24,399,858.85
	24,392,617.85
	-
	7,241.00
	654,782,508.04
	654,782,508.04
	1,125,192,153.23
	23,943,479,129.12
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(0.00)

Prepared By:

Joey San Buenaventura
Supervising Administrative Officer

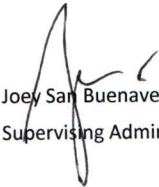
Certified Correct:

Jeffrey J. Icamen
Chief Administrative Officer

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

CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS / EQUITY - ROP/OUS
As of December 31, 2023

Government Equity, December 31, 2022	22,600,580,617.38
Changes in Accounting Policy	
Prior Period Adjustments/Unrecorded Income and Expenses	2,118,184,535.35
Other Adjustments	
Restated Balances (See Pre-Closing Trial Balance)	<u>24,718,765,152.73</u>
Changes in Net Assets/Equity for Calendar Year	
Adjustment of Net Revenue recognized directly in Net Assets/Equity	<u>(23,332,546.07)</u>
Closing of Cash-Treasury/Agency Deposit, Regular	<u>(23,332,546.07)</u>
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/(Deficit) for the Period	<u>(751,953,477.54)</u>
Total Recognized Revenue and Expenses for the Period	<u>(751,953,477.54)</u>
Others	-
Balance as of December 31, 2023	<u><u>23,943,479,129.12</u></u>


Joey San Buenaventura
Supervising Administrative Officer

Certified correct:


Juliet A. Icamen
Chief Admin Officer



DEPED NCR
CONSOLIDATED STATEMENT OF CASH FLOWS
REGULAR AGENCY FUND
FOR THE QUARTER ENDED DECEMBER 31, 2023



Annex C1

Amount

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	50,084,223,979.88
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)	48,312,508,685.56
Receipt of Notice of Transfer of Cash Allocation (NTCA)	455,444,613.00
Receipt of NCA for Trust and other receipts	314,529.00
Receipt of Working Fund for Foreign-Assisted Projects	1,315,956,152.32
Constructive Receipt of NCA for TRA	21,457,066.70
Collection of Income/Revenues	
Collection of tax revenue (Docs Stamp)	15,136,840.09
Collection of service and business income	6,320,226.61
Collection of other income	461,490.78
Collection of Receivables	
Collection of loans and receivables	-
Collection of lease receivables	-
Collection of receivable from audit disallowances	460,083.57
Collection of other receivables	1,407.21
Receipt of Inter-Agency Fund Transfers	399,892.39
Receipt of cash for the account of NGAs/LGUs/GOCCs	97,389.70
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	302,502.69
Receipt of funds for other inter-agency transactions	
Trust Receipts	3,522,514.43
Receipt of Disaster Risk Reduction and Management Fund	-
Receipt of bail bonds	-
Receipt of guaranty/security deposits	
Receipt of customers' deposits	
Receipt of trust liabilities-disallowances/charges	3,522,514.43
Collection of other trust receipts	
Other Receipts	52,337,133.94
Advance collection of income	-
Receipt of deposits on Letter of Credits	-
Receipt of refund of guaranty deposits	
Receipt of payment for liquidated damages	
Unused Petty Cash Fund	114,491.12
Other deferred credits	
Refund of overpayment of Personnel Services	22,441,607.73
Refund of overpayment of Maintenance and Other Operating Expenses	3,744,395.49
Receipt of refund of cash advances	21,180,389.39
Other miscellaneous receipts	4,856,250.21
Adjustments	1,361,941.25
Restoration of cash for cancelled/lost/stale checks/ADA	154,601.98
Other adjustments - Inflow	1,207,339.27
Total Cash Inflows	50,163,764,019.37
Cash Outflows	
Replenishment of Negotiated MDS Checks (for BTr)	
Remittance to National Treasury	98,672,036.60
Payment of Expenses	31,774,460,969.74
Payment of personnel services	28,144,236,224.12
Payment of maintenance and other operating expenses	3,609,972,416.84
Payment of financial expenses	
Payment of expenses pertaining to/incurred in the prior years	20,252,328.78
Liquidation of prior year's cash advances	
Purchase of Inventories	42,935,153.71
Purchase of inventories for sale	
Purchase of inventories for distribution	21,861,105.98
Purchase of inventory held for consumption	21,074,047.73
Purchase of raw materials inventory	

Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	31,287,248.24
Purchase of Semi-Expendable, Machinery and Equipment	26,997,413.63
Purchase of Semi-Expendable Furniture, Fixtures and Books	4,289,834.61
Grant of Cash Advances	211,317,301.14
Advances for operating expenses	152,744,314.01
Advances for payroll	11,723,772.64
Advances for special purpose/time-bound undertakings	45,540,051.03
Advances to officers and employees	1,309,163.46
Prepayments	8,127,384.36
Advances to Contractors for repair and maintenance of property, plant and equipment	8,127,384.36
Other Prepayments	
Payment of prior years' accounts payables for operating expenses	19,043,583.83
Payment of tax refunds payable	123,478.12
Remittance of Personnel Benefit Contributions and Mandatory Deductions	17,472,029,213.37
Remittance of taxes withheld not covered by TRA	2,865,004.60
Remittance of taxes withheld covered by TRA (should be equal to constructive receipt of NCA for TRA)	1,315,956,152.32
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG	9,129,807,592.59
Remittance of personnel benefits contributions	15,847,700.92
Remittance of other payables	7,007,552,762.94
Release of Inter-Agency Fund Transfers	2,262,821.47
Advances to Procurement Service	804,218.14
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services as authorized by law	
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	1,458,603.33
Release of other inter-agency fund transfers	
Other Disbursements	12,432,101.37
Disbursements from inter-agency fund transfers	
Disbursements from trust liabilities	
Disbursements from trust liabilities-Disaster Risk Reduction Management Fund	
Refund of excess income	
Refund of excess Working Fund/fund transfers/Trust Fund	
Refund of excess inter-agency fund transfers	
Refund of excess trust liabilities	
Refund of bail bond	10,040,207.34
Refund of guaranty/security deposits	
Refund of customers' deposit	
Refund of trust liabilities-disallowances/charges	
Refund of cash advances	
Other disbursements	2,391,894.03
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	650,205,246.89
Adjustments	8,439,284.73
Reversion/Return of unused NCA	
Adjustment for dishonored checks	
Adjustment for cash shortage	
Reversing entry for unreleased checks in previous year	
Other adjustments - Outflow	8,439,284.73
Total Cash Outflows	50,331,335,823.57
Net Cash Provided by (Used in) Operating Activities	(167,571,804.20)
Cash Flows from Investing Activities	-
Cash Outflows	-
Purchase/Construction of Investment Property	
Purchase/Construction of Property, Plant and Equipment	41,164,292.21
Purchase of machinery and equipment	8,260,952.88
Purchase of transportation equipment	1,277,678.57
Construction in progress	10,150,890.54
Payment of guaranty deposit	
Payment of retention fee to contractors	11,001,623.35
Payment of other fees charged to the projects	
Payment of incidental expenses	
Payment for rehabilitation of property, plant and equipment (capitalized repair)	
Payment of accounts payable for the construction of property, plant and equipment	10,473,146.87
Total Cash Outflows	41,164,292.21

Net Cash Provided By (Used In) Investing Activities

(41,164,292.21)

Cash Flows From Financing Activities

Net Cash Provided By (Used In) Financing Activities

-

Increase (Decrease) in Cash and Cash Equivalents

(208,736,096.41)

Effects of Exchange Rate Changes on Cash and Cash Equivalents

-

Cash and Cash Equivalents, Beginning

1,007,253,977.28

Cash and Cash Equivalents, Ending

798,517,880.87

per CONSO TB

798,517,880.87

0.00

Prepared by:

Joey San Buenaventura
Supervising Administrative Officer

Certified correct:

Juliet J. Icamen
Chief Admin Officer

DEPARTMENT OF EDUCATION - NATIONAL CAPITAL REGION
CONSOLIDATED STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
(ALL FUNDS OR NAME OF FUND)
FOR THE QUARTER ENDED DECEMBER 31, 2023

Particulars		Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
		Original	Final		
Notes					
RECEIPTS					
Tax Revenue	3.13 & 3.15				-
Services and Business Income	3.14 & 3.15	2,131,000.00	2,131,000.00	5,351,016.05	(3,220,016.05)
Assistance and Subsidy	3.13 & 3.15				-
Shares, Grants and Donations	3.13 & 3.15	1,128,000.00	1,128,000.00	89,666.00	1,038,334.00
Gains	3.14 & 3.15				-
Others	3.15	26,672,000.00	26,672,000.00	16,016,384.65	10,655,615.35
Total Receipts		29,931,000.00	29,931,000.00	21,457,066.70	8,473,933.30
PAYMENTS					
Personnel Services	3.15	45,791,611,000.00	45,776,277,350.89	45,491,686,712.92	284,590,637.97
Maintenance and Other					
Operating Expenses	3.15	3,062,473,378.36	4,618,461,038.80	3,724,398,642.13	894,062,396.67
Capital Outlay	3.15	9,325,760.78	92,247,939.43	16,559,020.52	75,688,918.91
Financial Expenses	3.15				-
Others	3.15				-
Total Payments		48,863,410,139.14	50,486,986,329.12	49,232,644,375.57	1,254,341,953.55
NET RECEIPTS/PAYMENTS		(48,833,479,139.14)	(50,457,055,329.12)	(49,211,187,308.87)	(1,245,868,020.25)

Certified Correct by:


Elaine Raquel Santos
Admin Officer IV


Romar Roentgent Balanao
Accountant II

Noted by:


Juliet J. Icamen
Chief Administrative Officer