

DEPARTMENT OF EDUCATION - National Capital Region

CONSOLIDATED PRE-CLOSING TRIAL BALANCE

as of December 31, 2023

(0.00)

(0.00)

1,118,089,141.67

1,118,089,141.67

83,421,702,368.51

83,421,702,368.51

9,402,307.57

6,117,739.57

84,524,114,280.86

84,524,114,280.86

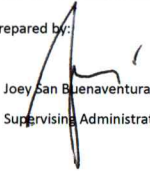
NEW Account Name	NEW Account Code	Regional Office Proper		OPERATING UNITS		Eliminating Entries		Consolidated	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officers	1010101000	110.00		3,874,066.07	-			3,874,176.07	-
Petty Cash Fund	1010102000	5,881.50		1,129,633.70	-			1,135,515.20	-
Cash in Bank - Local Currency, Current Account	1010202000	683,238,781.05		38,402,823.44	-			721,641,604.49	-
Cash - Treasury/Agency Deposit, Regular	1010401000	1,099,959.28		22,232,586.79	-			23,332,546.07	-
Cash - Treasury/Agency Deposit, Trust	1010403000	36,220,100.50		35,646,484.61	-			71,866,585.11	-
Due from National Government Agencies	1030301000	21,798.80		17,978,674.52	-			18,000,473.32	-
Due from Government-Owned and/or Controlled Corporations	1030302000	1,665,009.13		25,484,547.76	-			27,149,556.89	-
Due from Operating Units	1030404000		6,117,739.57	-	-	6,117,739.57		-	-
Due from other Other Funds	1030405000			47,134.92	-			47,134.92	-
Receivables - Disallowances/Charges	1039901000	572,022.88		681,416.00	-			1,253,438.88	-
Due from Officers and Employees	1030502000	189,197.13		10,707,162.77	-			10,896,359.90	-
Other Receivables	1030599000	19,500.00		516,693.75	-			536,193.75	-
Drugs and Medicines for Distribution	1040203000			6,160.00	-			6,160.00	-
Textbooks and Instructional materials for Distribution	1040207000			25,063,468.30	-			25,063,468.30	-
Property, Plant and Equipment for Distribution	1040209000			2,613,308.60	-			2,613,308.60	-
Other Supplies and Materials for Distribution	1040299000			7,505,279.42	-			7,505,279.42	-
Office Supplies Inventory	1040401000	373,398.05		49,654,265.25	-			50,027,663.30	-
Drugs and Medicines Inventory	1040406000			8,750.00	-			8,750.00	-
Accountable Forms, Plates and Stickers Inventory	1040402000			800.00	-			800.00	-
Medical, Dental and Laboratory Supplies Inventory	1040407000			383,717.50	-			383,717.50	-
Textbooks and Instructional Materials Inventory	1040410000			72,091,967.36	-			72,091,967.36	-
Other Supplies and Materials Inventory	1040499000	184,252.08		121,537,404.92	-			121,721,657.00	-
Semi-Expendable Machinery	1040501000			198,558.80	-			198,558.80	-
Semi-Expendable Office Equipment	1040502000			29,987,481.86	-			29,987,481.86	-
Semi-Expendable Information and Communication Equipment	1040503000	210,839.55		45,442,332.55	-			45,653,172.10	-
Semi-Expendable Disaster Response	1040508000			877,110.15	-			877,110.15	-
Semi-Expendable Communication Equipment	1040507000			743,860.30	-			743,860.30	-
Semi-Expendable Medical Equipment	1040510000			1,153,587.50	-			1,153,587.50	-
Semi-Expendable Sports Equipment	1040512000			609,050.00	-			609,050.00	-
Semi-Expendable Technical and Scientific Equipment	1040513000			13,104,403.12	-			13,104,403.12	-
Semi-Expendable Printing Equipment	1040511000			7,595.00	-			7,595.00	-
Semi-Expendable Other Equipment	1040599000			10,306,544.17	-			10,306,544.17	-
Semi-Expendable Furniture and Fixtures	1040601000			12,612,956.72	-			12,612,956.72	-
Semi-Expendable Books	1040602000			7,111,990.00	-			7,111,990.00	-
Land	1060101000			2,756,002,388.39	-			2,756,002,388.39	-
Accumulated Depreciation- Other Land Improvements	1060299100			-	-			-	-
Other Land Improvements	1060299000			-	-			-	-


NEW Account Name	NEW Account Code	Regional Office Proper		OPERATING UNITS		Eliminating Entries		Consolidated	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Water Supply Systems	1060304000			3,240,876.10	-			3,240,876.10	-
Accumulated Depreciation-Water Supply Systems	1060304100			-	436,167.91			-	436,167.91
Power Supply Systems	1060305000	10,368,233.12	-	54,058,442.24	-			64,426,675.36	-
Accumulated Depreciation-Power Supply System	1060305100	-	1,450,112.61	-	8,131,783.21			-	9,581,895.82
Buildings	1060401000	87,493,087.64	-	41,092,539.50	-			128,585,627.14	-
Accumulated Depreciation-Buildings	1060401100	-	27,749,818.31	-	7,741,551.91			-	35,491,370.22
School Buildings	1060402000			26,243,971,653.08	-			26,243,971,653.08	-
Accumulated Depreciation-School Buildings	1060402100			-	7,504,639,181.01			-	7,504,639,181.01
Accumulated Impairment Losses - School Building	1060402200			-	-			-	-
Other Structures	1060499000	5,422,771.65	-	129,856,288.25	-			135,279,059.90	-
Accumulated Depreciation-Other Structures	1060499100	-	2,562,738.86	-	66,302,594.76			-	68,865,333.62
Machinery	1060501000			9,304,094.94	-			9,304,094.94	-
Accumulated Depreciation - Machinery	1060501100			-	2,524,483.80			-	2,524,483.80
Office Equipment	1060502000	7,176,964.72	-	203,488,788.56	-			210,665,753.28	-
Accumulated Depreciation-Office Equipment	1060502100	-	5,612,808.75	-	159,912,027.36			-	165,524,836.11
Information and Communication Technology Equipment	1060503000	17,381,249.02	-	1,482,399,811.37	-			1,499,781,060.39	-
Accumulated Depreciation-Information and Communication Technol	1060503100	-	11,140,786.07	-	904,005,702.80			-	915,146,488.87
Communication Equipment	1060507000	3,203,669.06	-	14,204,181.60	-			17,407,850.66	-
Accumulated Depreciation-Communication Equipment	1060507100	-	2,256,066.73	-	11,006,439.96			-	13,262,506.69
Disaster Response and Rescue Equipment	1060509000			469,698.00	-			469,698.00	-
Accumulated Depreciation-Disaster Response and Rescue Equipment	1060509100			-	335,187.66			-	335,187.66
Medical Equipment	1060511000	157,250.00	-	5,209,150.53	-			5,366,400.53	-
Accumulated Depreciation-Medical Equipment	1060511100	-	149,387.50	-	2,432,571.21			-	2,581,958.71
Printing Equipment	1060512000			1,872,780.87	-			1,872,780.87	-
Accumulated Depreciation-Printing Equipment	1060512100			-	892,780.14			-	892,780.14
Sports Equipment	1060513000			4,381,083.20	-			4,381,083.20	-
Accumulated Depreciation-Sports Equipment	1060513100			-	1,115,829.71			-	1,115,829.71
Technical and Scientific Equipment	1060514000			127,593,286.11	-			127,593,286.11	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100			-	70,848,985.48			-	70,848,985.48
Other Equipment	1060599000	1,641,124.78	-	29,454,245.12	-			31,095,369.90	-
Accumulated Depreciation - Other Equipment	1060599100	-	1,221,270.36	-	13,262,357.02			-	14,483,627.38
Motor Vehicles	1060601000	14,054,989.00	-	76,943,923.98	-			90,998,912.98	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	11,245,718.85	-	41,475,090.78			-	52,720,809.63
Furniture and Fixtures	1060701000	5,086,756.92	-	487,300,205.59	-			492,386,962.51	-
Accumulated Depreciation-Furniture and Fixtures	1060701100	-	2,552,419.08	-	263,573,943.39			-	266,126,362.47
Books	1060702000			4,840,887.63	-			4,840,887.63	-
Accumulated Depreciation- Books	1060702100			-	3,893,992.09			-	3,893,992.09
Construction in Progress-Buildings and Other Structures	1069803000			697,919,982.38	-			697,919,982.38	-
Other Property, Plant and Equipment	1069899000			67,015,744.70	-			67,015,744.70	-
Accumulated Depreciation-Other Property, Plant and Equipment	1069899100			-	57,080,382.97			-	57,080,382.97
Computer Software	1080102000			3,898,765.88	-			3,898,765.88	-
Accumulated Amortization - Computer Software	1080102100			-	3,898,765.88			-	3,898,765.88

NEW Account Name	NEW Account Code	Regional Office Proper		OPERATING UNITS		Eliminating Entries		Consolidated	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Advances for Operating Expenses	1990101000			193,395,739.42	-			193,395,739.42	-
Advances for Payroll	1990102000			19,055,526.19	-			19,055,526.19	-
Advances to Special Disbursing Officer	1990103000			53,916,176.44	-			53,916,176.44	-
Advances to Officers and Employees	1990104000			35,456,887.11	-			35,456,887.11	-
Advances to Contractors	1990201000			96,703,226.49	45,388.18			96,657,838.31	-
Other Prepayments	1990299000			134,366.44	-			134,366.44	-
Guaranty Deposits	1990302000	565,860.00		4,500.00	-			570,360.00	-
Other Assets	1999999000			4,240,300.95	-			4,240,300.95	-
Accounts Payable	2010101000		6,899,155.24	-	85,977,612.57			-	92,876,767.81
Due to Officers and Employees	2010102000		573,484.24	14,462.14	121,941,685.33				122,500,707.43
Tax Refunds Payable	2010301000			-	1,097,789.21			-	1,097,789.21
Due to BIR	2020101000		1,107,193.70	97,247.83	68,996,088.27				70,006,034.14
Due to GSIS	2020102000		15,612.15	859,157.60	130,155,732.12				129,312,186.67
Due to PAG-IBIG	2020103000		200.00	66,816.76	5,200,533.92				5,133,917.16
Due to PHILHEALTH	2020104000		702.12	492,542.28	25,574,224.08				25,082,383.92
Due to Regional Offices	2030103000			12,021,403.82	5,903,664.25		6,117,739.57	-	-
Due to Operating Units	2030104000			-	-			-	-
Guaranty Deposits Payable	2040104000		410,180.98	-	23,982,436.87			-	24,392,617.85
Other Deffered Credits	2050199000		7,241.00	-	-			-	7,241.00
Other Payables	2999999000		611,232,352.24	437,926.71	43,988,082.51				654,782,508.04
Accumulated Surplus / Deficit	3010101000		176,880,449.12	-	24,541,884,703.61			-	24,718,765,152.73
Clearance and Certification Fees	4020104000		810.00	-	-			-	810.00
Legal Fees	4020109000		314,914.00	-	-			-	314,914.00
Inspection Fees	4020110000		112,000.00	-	1,192,245.00			-	1,304,245.00
Fines and Penalties-Service Income	4020114000			-	150,401.29			-	150,401.29
Other Service Income	4020199000			-	11,048,619.36			-	11,048,619.36
Seminar Fees/Training Fees	4020204000		2,553,000.00	-	822,780.00			-	3,375,780.00
Interest Income	4020221000		195,404.49	-	9,461.27			-	204,865.76
Subsidy from National Government	4030101000		236,363,101.72	-	49,183,346,568.07			-	49,419,709,669.79
Assistance from Other National Government Agencies	4030102000			-	25,326,711.03			-	25,326,711.03
Subsidy from Central Office	4030106000		9,305,730.40	-	13,848,921.25			-	23,154,651.65
Subsidy from Regional Office	4030107000			-	1,642,284.00	1,642,284.00		-	0.00
Donations in Cash	4040201000			-	89,666.00			-	89,666.00
Donations in Kind	4040202000			-	1,057,929.56			-	1,057,929.56
Miscellaneous Income	4060999000		58,743.58	-	4,909,021.71			-	4,967,765.29
Salaries and Wages - Regular	5010101000	68,086,849.40		29,641,531,601.83	-			29,709,618,451.23	-
Salaries and Wages - Substitute Teachers	5010103000			26,616,950.12	-			26,616,950.12	-
Personnel Economic Relief Allowance (PERA)	5010201000	3,031,953.07		1,872,896,139.39	-			1,875,928,092.46	-
Representation Allowance (RA)	5010202000	642,000.00		4,854,040.90	-			5,496,040.90	-
Transportation Allowance (TA)	5010203000	475,000.00		2,328,488.96	-			2,803,488.96	-
Clothing/Uniform Allowance	5010204000	750,000.00		469,465,000.00	-			470,215,000.00	-
Subsistence Allowance	5010205000	20,640.00		2,131,482.84	-			2,152,122.84	-

NEW Account Name	NEW Account Code	Regional Office Proper		OPERATING UNITS		Eliminating Entries		Consolidated	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Laundry Allowance	5010206000	3,548.39		274,882.38	-			278,430.77	-
Productivity Incentive Benefits	5010208000			3,732,500.00	-			3,732,500.00	-
Honoraria	5010210000	107,500.00		1,103,634.97	-			1,211,134.97	-
Hazard Pay	5010211000	248,366.44		26,669,882.17	-			26,918,248.61	-
Longevity Pay	5010212000			3,680,000.00	-			3,680,000.00	-
Overtime and Night Pay	5010213000	1,038,865.40		8,400,736.83	-			9,439,602.23	-
Year End Bonus	5010214000	5,686,309.85		2,459,095,203.90	-			2,464,781,513.75	-
Cash Gift	5010215000	629,750.00		392,709,773.30	-			393,339,523.30	-
Mid Year Bonus	5010216000	5,744,842.00		1,826,185,438.74	-			1,831,930,280.74	-
Other Bonuses and Allowances	5010299000	991,000.00		2,347,842,283.73	-			2,348,833,283.73	-
Life and Retirement Insurance Contributions	5010301000	8,149,845.20		3,556,479,427.94	-			3,564,629,273.14	-
PAG-IBIG Contributions	5010302000	151,900.00		95,889,419.85	-			96,041,319.85	-
PHILHEALTH Contributions	5010303000	1,314,539.71		591,544,501.71	-			592,859,041.42	-
ECC Contributions	5010304000	151,200.00		95,533,989.79	-			95,685,189.79	-
Terminal Leave Benefits	5010403000	1,777,137.17		50,435,438.27	-			52,212,575.44	-
Other Personnel Benefits	5010499000	5,576,158.36		1,796,554,045.41	-			1,802,130,203.77	-
Traveling Expenses - Local	5020101000	1,037,261.94		25,406,166.34	-			26,443,428.28	-
Traveling Expenses - Foreign	5020102000			65,778.20	-			65,778.20	-
Training Expenses	5020201000	62,174,623.21		419,207,947.17	-			481,382,570.38	-
Office Supplies Expenses	5020301000	2,160,635.72		439,127,279.11	-			441,287,914.83	-
Accountable Forms Expenses	5020302000			1,893,530.38	-			1,893,530.38	-
Food Supplies Expenses	5020305000			93,032,054.12	-			93,032,054.12	-
Drugs and Medicines Expenses	5020307000	664,534.02		2,594,163.28	-			3,258,697.30	-
Medical, Dental and Laboratory Supplies Expenses	5020308000	232,500.00		8,593,994.18	-			8,826,494.18	-
Fuel, Oil and Lubricants Expenses	5020309000	857,978.29		27,555,167.37	-			28,413,145.66	-
Textbooks and Instructional Materials Expenses	5020311000			522,261,987.30	-			522,261,987.30	-
Semi-Expendable Machinery and Equipment Expenses	5020321000	2,105,436.79		138,431,433.71	-			140,536,870.50	-
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	798,052.16		24,622,436.97	-			25,420,489.13	-
Other Supplies Expenses	5020399000	8,239,224.82		740,505,851.64	-			748,745,076.46	-
Water Expenses	5020401000	1,076,853.02		130,513,815.67	-			131,590,668.69	-
Electricity Expenses	5020402000	5,386,041.28		199,826,926.42	-			205,212,967.70	-
Postage and Courier Services	5020501000	288,801.64		3,438,524.07	-			3,727,325.71	-
Telephone Expenses	5020502000	571,624.91		34,830,851.48	-			35,402,476.39	-
Internet Expenses	5020503000	870,093.75		85,422,829.46	-			86,292,923.21	-
Cable, Satellite, Telegraph, and Radio Expenses	5020504000	5,287.89		28,520.00	-			33,807.89	-
Awards/Rewards Expenses	5020601000	45,000.00		1,898,529.80	-			1,943,529.80	-
Prizes	5020602000			88,850.00	-			88,850.00	-
Research, Exploration and Development Expenses	5020702000	923,217.19		-	-			923,217.19	-
Extraordinary and Miscellaneous Expenses	5021003000	124,578.65		47,715.56	-			172,294.21	-
Legal Services	5021101000			165,493.86	-			165,493.86	-
Auditing Services	5021102000	77,556.67		288,513.20	-			366,069.87	-
Consultancy Services	5021103000	3,507,200.00		1,584,900.00	-			5,092,100.00	-

NEW Account Name	NEW Account Code	Regional Office Proper		OPERATING UNITS		Eliminating Entries		Consolidated	
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Other Professional Services	5021199000	5,094,969.20		36,076,474.07	-			41,171,443.27	-
Environment/Sanitary Services	5021201000			257,675.00	-			257,675.00	-
Janitorial Services	5021202000	2,828,649.30		44,913,215.16	-			47,741,864.46	-
Security Services	5021203000	2,311,666.97		10,905,548.96	-			13,217,215.93	-
Other General Services	5021299000			81,853,348.86	-			81,853,348.86	-
Repairs and Maintenance-Buildings and Other Structures	5021304000	1,710,049.85		258,636,033.95	-			260,346,083.80	-
Repairs and Maintenance-Machinery and Equipment	5021305000	129,639.84		11,744,289.04	-			11,873,928.88	-
Repairs and Maintenance-Transportation Equipment	5021306000	346,713.31		11,676,758.76	-			12,023,472.07	-
Repairs and Maintenance - Furniture and Fixtures	5021307000			3,168,908.28	-			3,168,908.28	-
Repairs and Maintenance - Semi Expendable machiner and Equipmer	5021321000	43,860.12		1,438,048.18	-			1,481,908.30	-
Repairs and Maintenance - Semi Expendable FFF	5021322000	10,104.70		1,334,581.74	-			1,344,686.44	-
Repairs and Maintenance - Other Propety, Plant and Equipment	5021399000			9,596,490.79	-			9,596,490.79	-
Assistance to NGAs	5021402000	1,642,284.00		-	-	1,642,284.00		-	-
Taxes, Duties and Licenses	5021501000	83,763.13		208,371.48	-			292,134.61	-
Fidelity Bond Premiums	5021502000	518,625.00		8,560,206.99	-			9,078,831.99	-
Insurance Expenses	5021503000	626,978.92		688,503.74	-			1,315,482.66	-
Labor and Wages	5021601000	3,970,526.04		20,508,698.16	-			24,479,224.20	-
Advertising Expenses	5029901000			202,372.04	-			202,372.04	-
Printing and Publication Expenses	5029902000	169,447.00		252,674,332.13	-			252,843,779.13	-
Representation Expenses	5029903000	8,865,430.46		63,725,744.87	-			72,591,175.33	-
Transportation and Delivery Expenses	5029904000	3,018,122.03		2,126,074.50	-			5,144,196.53	-
Rent/Lease Expenses	5029905000	136,070.68		3,077,351.49	-			3,213,422.17	-
Membership Dues and Contributions to Organizations	5029906000			2,350.00	-			2,350.00	-
Subscription Expenses	5029907000			859,834.92	-			859,834.92	-
Bank Transaction Fee	5029922000	6,000.00		205,539.70	-			211,539.70	-
Other Maintenance and Operating Expenses	5029999000	6,408,735.00		126,531,240.78	-			132,939,975.78	-
Depreciation-Infrastructure Assets	5050103000	328,327.38		4,458,117.72	-			4,786,445.10	-
Depreciation-Buildings and Other Structures	5050104000	2,618,997.28		741,671,117.51	-			744,290,114.79	-
Depreciation-Machinery and Equipment	5050105000	3,430,482.32		105,364,441.46	-			108,794,923.78	-
Depreciation-Transportation Equipment	5050106000	1,262,114.22		6,242,702.40	-			7,504,816.62	-
Depreciation-Furniture, Fixtures and Books	5050107000	428,558.06		14,169,786.09	-			14,598,344.15	-
Depreciation - Other Property, Plant and Equipment	5050199000			2,299,173.37	-			2,299,173.37	-
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	83,421,702,368.51	83,421,702,368.51	9,402,307.57	6,117,739.57	84,524,114,280.86	84,524,114,280.86

Prepared by:

 Joey San Buenaventura
 Supervising Administrative Officer

Certified Correct by:

 Juliet J. Icamen
 Chief Administrative Officer