



DePEd - National Capital Region  
 CONSOLIDATED TRIAL BALANCE - ROP ONLY ( REGULAR, PROVIDENT, RELC )  
 As of December 31, 2024

| ACCOUNTS NAME   | New Acct. Code | 1,504,018,565.15 |                | 1,504,018,565.15 |               | 19,277,463.91 |               | 19,277,463.91 |        | 46,843,893.32 |                | 46,843,893.32 |  | 1,570,139,922.38 |  | 1,570,139,922.38 |  |
|---|----------------|------------------|----------------|------------------|---------------|---------------|---------------|---------------|--------|---------------|----------------|---------------|--|------------------|--|------------------|--|
|   |                | REGULAR          |                | PROVIDENT FUND   |               | RELC          |               | CONSOLIDATED  |        |               |                |               |  |                  |  |                  |  |
|   |                | DEBIT            | CREDIT         | DEBIT            | CREDIT        | DEBIT         | CREDIT        | DEBIT         | CREDIT |               |                |               |  |                  |  |                  |  |
| Other Structures  | 1060499000     | 5,422,771.65     | -              |                  |               |               |               |               |        | 5,422,771.65  | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Other Structures                                   | 1060499100     | -                | 2,734,459.96   |                  |               |               |               |               |        | -             | 2,734,459.96   |               |  |                  |  |                  |  |
| Office Equipment  | 1060502000     | 7,885,911.40     | -              |                  |               | 2,501,165.70  | -             |               |        | 10,387,077.10 | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Office Equipment                                   | 1060502100     | -                | 6,751,950.31   |                  |               | -             | 1,115,695.37  |               |        | -             | 7,867,645.68   |               |  |                  |  |                  |  |
| Information and Communication Technology Equipment                            | 1060503000     | 17,641,549.02    | -              | 151,593.90       |               | 1,145,717.14  | -             |               |        | 18,938,860.06 | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Information and Communication Technology Equipment | 1060503100     | -                | 13,401,173.27  |                  | 144,014.21    | -             | 528,754.57    |               |        | -             | 14,073,942.05  |               |  |                  |  |                  |  |
| Communication Equipment   | 1060507000     | 3,793,040.06     | -              |                  |               | 720,000.00    | -             |               |        | 4,513,040.06  | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Communication Equipment                            | 1060507100     | -                | 3,102,997.64   |                  |               | -             | 57,000.00     |               |        | -             | 3,159,997.64   |               |  |                  |  |                  |  |
| 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     | -                | 1,533,084.07   |                  |               |               |               |               |        | -             | 1,533,084.07   |               |  |                  |  |                  |  |
| Motor Vehicles  | 1060601000     | 14,054,989.00    | -              |                  |               | 1,709,000.00  | -             |               |        | 15,763,989.00 | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Motor Vehicles                                     | 1060601100     | -                | 12,453,646.84  |                  |               | -             | 289,919.64    |               |        | -             | 12,743,566.48  |               |  |                  |  |                  |  |
| Furniture and Fixtures  | 1060701000     | 5,256,320.92     | -              |                  |               |               |               |               |        | 5,256,320.92  | -              |               |  |                  |  |                  |  |
| Accumulated Depreciation - Furniture and Fixtures                             | 1060701100     | -                | 3,026,385.80   |                  |               |               |               |               |        | -             | 3,026,385.80   |               |  |                  |  |                  |  |
| Guaranty Deposits   | 1990302000     | 565,860.00       |                |                  |               |               |               |               |        | 565,860.00    | -              |               |  |                  |  |                  |  |
| Accounts Payable  | 2010101000     |                  | 86,358,535.25  |                  |               |               | 91,690.00     |               |        | -             | 86,450,225.25  |               |  |                  |  |                  |  |
| Due to Officers and Employees   | 2010102000     |                  | 682,100.91     |                  |               |               |               |               |        | -             | 682,100.91     |               |  |                  |  |                  |  |
| Due to BIR  | 2020101000     |                  | 3,790,397.26   |                  |               |               | 145,923.69    |               |        | -             | 3,936,320.95   |               |  |                  |  |                  |  |
| Due to GSIS   | 2020102000     |                  | 44,007.74      |                  |               |               |               |               |        | -             | 44,007.74      |               |  |                  |  |                  |  |
| Due to Pag-IBIG   | 2020103000     |                  | 2,203.00       |                  |               |               |               |               |        | -             | 2,203.00       |               |  |                  |  |                  |  |
| Due to PhilHealth   | 2020104000     |                  | 9,352.38       |                  |               |               |               |               |        | -             | 9,352.38       |               |  |                  |  |                  |  |
| Guaranty/Security Deposits Payable  | 2040104000     |                  | 692,960.13     |                  |               |               | 1,948.50      |               |        | -             | 694,908.63     |               |  |                  |  |                  |  |
| Other Deferred credits  | 2050199000     |                  | 7,241.00       |                  |               |               |               |               |        | -             | 7,241.00       |               |  |                  |  |                  |  |
| Other Payables  | 2999999000     |                  | 656,347,720.47 |                  |               |               |               |               |        | -             | 656,347,720.47 |               |  |                  |  |                  |  |
| Accumulated Surplus/(Deficit)   | 3010101000     |                  | 161,578,474.53 |                  | 18,278,298.10 |               | 21,173,057.26 |               |        | -             | 201,029,829.89 |               |  |                  |  |                  |  |
| Clearance and Certification Fees  | 4020104000     |                  | 735.00         |                  |               |               |               |               |        | -             | 735.00         |               |  |                  |  |                  |  |
| Legal Fees  | 4020109000     |                  | 95,703.64      |                  |               |               |               |               |        | -             | 95,703.64      |               |  |                  |  |                  |  |
| Inspection Fees   | 4020110000     |                  | 56,000.00      |                  |               |               |               |               |        | -             | 56,000.00      |               |  |                  |  |                  |  |
| Other Service Income  | 4020199000     |                  |                |                  | 335,783.00    |               | 17,787,600.00 |               |        | -             | 18,123,383.00  |               |  |                  |  |                  |  |
| Examination Fess  | 4020203000     |                  | 807,600.00     |                  |               |               |               |               |        | -             | 807,600.00     |               |  |                  |  |                  |  |

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**CONSOLIDATED TRIAL BALANCE - ROP ONLY ( REGULAR, PROVIDENT, RELC )**  
**As of December 31, 2024**

1,504,018,565.15    1,504,018,565.15    19,277,463.91    19,277,463.91    46,843,893.32    46,843,893.32    1,570,139,922.38    1,570,139,922.38

| ACCOUNTS NAME   | New Acct. Code | REGULAR       |                | PROVIDENT FUND |            | RELC         |              | CONSOLIDATED  |                |
|---|----------------|---------------|----------------|----------------|------------|--------------|--------------|---------------|----------------|
|   |                | DEBIT         | CREDIT         | DEBIT          | CREDIT     | DEBIT        | CREDIT       | DEBIT         | CREDIT         |
| Seminar/Training Fees                                     | 4020204000     |               | 3,284,565.00   |                |            |              |              | -             | 3,284,565.00   |
| Income from Hostels/Dormitories and Other Like Facilities | 4020213000     |               |                |                |            |              | 5,613,750.00 | -             | 5,613,750.00   |
| Interest Income   | 4020221000     |               | 223,336.68     |                | 431,989.21 |              |              | -             | 655,325.89     |
| Subsidy from National Government                          | 4030101000     |               | 510,440,809.05 |                |            |              |              | -             | 510,440,809.05 |
| Subsidy from Other National Government                    | 4030120000     |               | 1,169,000.00   |                |            |              |              | -             | 1,169,000.00   |
| Assistance from Local Government Unit                     | 4030103000     |               | 760,000.00     |                |            |              |              | -             | 760,000.00     |
| Miscellaneous Income                                      | 4060999000     |               | 2,299,793.03   |                |            |              | 38,554.29    | -             | 2,338,347.32   |
| Salaries and Wages - Regular                              | 5010101000     | 67,968,892.81 |                |                |            |              |              | 67,968,892.81 | -              |
| Salaries and Wages - Casual/Contractual                   | 5010102000     |               |                |                |            |              |              | -             | -              |
| Personnel Economic Relief Allowance (PERA)                | 5010201000     | 2,874,817.54  |                |                |            |              |              | 2,874,817.54  | -              |
| Representation Allowance                                  | 5010202000     | 749,500.00    |                |                |            |              |              | 749,500.00    | -              |
| Transportation Allowance                                  | 5010203000     | 535,500.00    |                |                |            |              |              | 535,500.00    | -              |
| Clothing/Uniform Allowance                                | 5010204000     | 833,000.00    |                |                |            |              |              | 833,000.00    | -              |
| Subsistence Allowance                                     | 5010205000     | 40,086.82     |                |                |            |              |              | 40,086.82     | -              |
| Laundry Allowance   | 5010206000     | 4,495.42      |                |                |            |              |              | 4,495.42      | -              |
| Honoraria   | 5010210000     | 837,000.00    |                |                |            |              |              | 837,000.00    | -              |
| Hazard Pay  | 5010211000     | 311,412.86    |                |                |            |              |              | 311,412.86    | -              |
| Overtime and Night Pay                                    | 5010213000     | 1,622,209.33  |                |                |            |              |              | 1,622,209.33  | -              |
| Year End Bonus  | 5010214000     | 5,477,309.00  |                |                |            |              |              | 5,477,309.00  | -              |
| Cash Gift   | 5010215000     | 589,000.00    |                |                |            |              |              | 589,000.00    | -              |
| Mid Year Bonus  | 5010216000     | 5,677,763.00  |                |                |            |              |              | 5,677,763.00  | -              |
| Other Bonuses and Allowances                              | 5010299000     | 3,329,725.53  |                |                |            |              |              | 3,329,725.53  | -              |
| Retirement and Life Insurance Premiums                    | 5010301000     | 8,117,520.02  |                |                |            |              |              | 8,117,520.02  | -              |
| Pag-IBIG Contributions                                    | 5010302000     | 273,000.00    |                |                |            |              |              | 273,000.00    | -              |
| PhilHealth Contributions                                  | 5010303000     | 1,658,307.58  |                |                |            |              |              | 1,658,307.58  | -              |
| Employees Compensation Insurance Premiums                 | 5010304000     | 143,200.00    |                |                |            |              |              | 143,200.00    | -              |
| Terminal Leave Benefits                                   | 5010403000     | 906,942.65    |                |                |            |              |              | 906,942.65    | -              |
| Other Personnel Benefits                                  | 5010499000     | 4,797,578.57  |                |                |            |              |              | 4,797,578.57  | -              |
| Traveling Expenses - Local                                | 5020101000     | 3,099,358.18  |                |                |            | 70,327.50    |              | 3,169,685.68  | -              |
| Traveling Expenses - Foreign                              | 5020102000     | 56,484.08     |                |                |            |              |              | 56,484.08     | -              |
| Training Expenses   | 5020201000     | 89,655,341.49 |                |                |            | 4,158,300.00 |              | 93,813,641.49 | -              |
| Office Supplies Expenses                                  | 5020301000     | 3,211,521.38  |                |                |            | 52,918.14    |              | 3,264,439.52  | -              |
| Accountable Forms Expenses                                | 5020302000     | 30,000.00     |                |                |            |              |              | 30,000.00     | -              |

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|   |                | 1,504,018,565.15 | 1,504,018,565.15 | 19,277,463.91  | 19,277,463.91 | 46,843,893.32 | 46,843,893.32 | 1,570,139,922.38 | 1,570,139,922.38 |
|---|----------------|------------------|------------------|----------------|---------------|---------------|---------------|------------------|------------------|
| ACCOUNTS NAME   | New Acct. Code | REGULAR          |                  | PROVIDENT FUND |               | RELC          |               | CONSOLIDATED     |                  |
|   |                | DEBIT            | CREDIT           | DEBIT          | CREDIT        | DEBIT         | CREDIT        | DEBIT            | CREDIT           |
| Drugs and Medicines Expenses                                    | 5020307000     | 657,780.70       |                  |                |               | 1,300.00      |               | 659,080.70       | -                |
| Medical, Dental and Laboratory Supplies Expenses                | 5020308000     | 306,546.00       |                  |                |               |               |               | 306,546.00       | -                |
| Fuel, Oil and Lubricants Expenses                               | 5020309000     | 929,473.96       |                  |                |               | 159,078.44    |               | 1,088,552.40     | -                |
| Textbooks and Instructional Materials Expenses                  | 5020311000     | 7,801.87         |                  |                |               |               |               | 7,801.87         | -                |
| Semi-Expendable Machinery and Equipment Expenses                | 5020321000     | 2,116,462.65     |                  |                |               | 472,940.00    |               | 2,589,402.65     | -                |
| Semi-Expendable Furniture, Fixtures and Books Expenses          | 5020322000     | 151,810.00       |                  |                |               |               |               | 151,810.00       | -                |
| Other Supplies and Materials Expenses                           | 5020399000     | 12,358,956.58    |                  |                |               | 521,559.84    |               | 12,880,516.42    | -                |
| Water Expenses  | 5020401000     | 1,015,881.69     |                  |                |               | 515,154.13    |               | 1,531,035.82     | -                |
| Electricity Expenses  | 5020402000     | 4,906,198.89     |                  |                |               | 1,415,322.47  |               | 6,321,521.36     | -                |
| Postage and Courier Services                                    | 5020501000     | 243,815.56       |                  |                |               |               |               | 243,815.56       | -                |
| Telephone Expenses  | 5020502000     | 592,907.39       |                  |                |               |               |               | 592,907.39       | -                |
| Internet Subscription Expenses                                  | 5020503000     | 894,000.00       |                  |                |               | 460,000.00    |               | 1,354,000.00     | -                |
| Cable, Satellite, Telegraph and Radio Expenses                  | 5020504000     | 1,040.00         |                  |                |               |               |               | 1,040.00         | -                |
| Awards/Rewards Expenses   | 5020601000     | 110,000.00       |                  |                |               |               |               | 110,000.00       | -                |
| Research, Exploration and Development Expenses                  | 5020702000     | 642,655.00       |                  |                |               |               |               | 642,655.00       | -                |
| Extraordinary and Miscellaneous Expenses                        | 5021003000     | 128,400.00       |                  |                |               |               |               | 128,400.00       | -                |
| Legal Services  | 5021101000     | 5,700.00         |                  |                |               |               |               | 5,700.00         | -                |
| Auditing Services   | 5021102000     | 235,229.91       |                  |                |               |               |               | 235,229.91       | -                |
| Consultancy Services  | 5021103000     | 12,740,000.00    |                  |                |               |               |               | 12,740,000.00    | -                |
| Other Professional Services                                     | 5021199000     | 5,427,960.65     |                  |                |               |               |               | 5,427,960.65     | -                |
| Janitorial Services   | 5021202000     | 2,966,237.35     |                  |                |               |               |               | 2,966,237.35     | -                |
| Security Services   | 5021203000     | 2,423,569.05     |                  |                |               | 1,042,783.78  |               | 3,466,352.83     | -                |
| Other General Services  | 5021299000     | 5,600,420.55     |                  | 186,789.50     |               | 1,219,412.02  |               | 7,006,622.07     | -                |
| Repairs and Maintenance - Buildings and Other Structures        | 5021304000     | 1,838,836.57     |                  |                |               | 321,850.00    |               | 2,160,686.57     | -                |
| Repairs and Maintenance - Machinery and Equipment               | 5021305000     | 621,155.61       |                  |                |               | 73,050.00     |               | 694,205.61       | -                |
| Repairs and Maintenance - Transportation Equipment              | 5021306000     | 630,933.15       |                  |                |               | 131,020.03    |               | 761,953.18       | -                |
| Repairs and Maintenance - Furniture and Fixtures                | 5021307000     |                  |                  |                |               |               |               | -                | -                |
| Repairs and Maintenance-Semi-Expendable Machinery and Equipment | 5021321000     | 27,500.00        |                  |                |               |               |               | 27,500.00        | -                |
| Assistance to NGAs  | 5021402000     | 300,819,579.94   |                  |                |               |               |               | 300,819,579.94   | -                |
| Taxes, Duties and Licenses                                      | 5021501000     | 11,720.00        |                  |                |               |               |               | 11,720.00        | -                |
| Fidelity Bond Premiums  | 5021502000     | 85,500.00        |                  |                |               |               |               | 85,500.00        | -                |
| Insurance Expenses  | 5021503000     | 658,716.96       |                  |                |               | 16,235.77     |               | 674,952.73       | -                |

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| ACCOUNTS NAME                                 | New Acct. Code | REGULAR                 |                         | PROVIDENT FUND       |                      | RELC                 |                      | CONSOLIDATED            |                         |
|---|----------------|-------------------------|-------------------------|----------------------|----------------------|----------------------|----------------------|-------------------------|-------------------------|
|   |                | DEBIT                   | CREDIT                  | DEBIT                | CREDIT               | DEBIT                | CREDIT               | DEBIT                   | CREDIT                  |
| Advertising Expenses                          | 5029901000     | 10,000.00               |                         |                      |                      |                      |                      | 10,000.00               | -                       |
| Printing and Publication Expenses             | 5029902000     | 174,864.50              |                         |                      |                      |                      |                      | 174,864.50              | -                       |
| Representation Expenses                       | 5029903000     | 15,826,829.77           |                         |                      |                      | 6,602,934.88         |                      | 22,429,764.65           | -                       |
| Transportation and Delivery Expenses          | 5029904000     | 1,685,000.00            |                         |                      |                      |                      |                      | 1,685,000.00            | -                       |
| Rent/Lease Expenses                           | 5029905000     | 527,408.81              |                         |                      |                      |                      |                      | 527,408.81              | -                       |
| Subscription Expenses                         | 5029907000     | 660,000.00              |                         |                      |                      |                      |                      | 660,000.00              | -                       |
| Bank Transaction Fee                          | 5029922000     | 13,000.00               |                         | 5,700.00             |                      |                      |                      | 18,700.00               | -                       |
| Other Maintenance and Operating Expenses      | 5029999000     | 1,154,820.00            |                         |                      |                      |                      |                      | 1,154,820.00            | -                       |
| Bank Charges                                  | 5030104000     |                         |                         |                      |                      |                      |                      | -                       | -                       |
| Depreciation - Infrastructure Assets          | 5050103000     | 328,327.38              |                         |                      |                      |                      |                      | 328,327.38              | -                       |
| Depreciation - Buildings and Other Structures | 5050104000     | 2,504,278.18            |                         |                      |                      |                      |                      | 2,504,278.18            | -                       |
| Depreciation - Machinery and Equipment        | 5050105000     | 3,136,111.25            |                         |                      |                      | 613,196.25           |                      | 3,749,307.50            | -                       |
| Depreciation - Transportation Equipment       | 5050106000     | 994,078.50              |                         |                      |                      | 231,935.71           |                      | 1,226,014.21            | -                       |
| Depreciation - Furniture, Fixtures and Books  | 5050107000     | 396,108.58              |                         |                      |                      |                      |                      | 396,108.58              | -                       |
| <b>Grand Total:</b>                           |                | <b>1,504,018,565.15</b> | <b>1,504,018,565.15</b> | <b>19,277,463.91</b> | <b>19,277,463.91</b> | <b>46,843,893.32</b> | <b>46,843,893.32</b> | <b>1,570,139,922.38</b> | <b>1,570,139,922.38</b> |

Prepared By:

  
**Romar Roentgent Balanao**  
 Accountant III

Noted by:

  
**Juliet Icamen**  
 Chief Administrative Officer