

DEPARTMENT OF EDUCATION - National Capital Region			
CONSOLIDATED POST CLOSING TRIAL BALANCE - (Regular Fund, Provident Fund, RELC NEAP and Trust Fund - MANILA)			
as of December 31, 2024		0.00	
		36,661,823,154.57	36,661,823,154.57
		Consolidated	
NEW Account Name	NEW Account Code	Debit	Credit
Cash - Collecting Officers	1010101000	862,159.20	-
Petty Cash Fund	1010102000	1,341,474.18	-
Cash in Bank - Local Currency, Current Account	1010202000	1,036,136,086.39	-
Cash - Treasury/Agency Deposit, Trust	1010403000	90,590,358.90	-
Accounts Receivable	1030101000	3,673,200.00	-
Loans Receivables - Others	1030199000	460,163,936.75	-
Allowance for Impairment - Loans Receivables - Others	1030199100	-	1,270,865.70
Due from National Government Agencies	1030301000	6,690,480.32	-
Due from Government-Owned and/or Controlled Corporations	1030302000	27,149,556.89	-
Due from other Other Funds	1030405000	27,134.92	-
Receivables - Disallowances/Charges	1039901000	1,014,786.86	-
Due from Officers and Employees	1030502000	12,357,735.59	-
Due from Non-Government Organizations/People's Organizatio	1030503000	-	-
Other Receivables	1030599000	3,008,478.79	-
Drugs and Medicines for Distribution	1040203000	484,299.00	-
Welfare Goods for Distribution	1040202000	-	-
Medical, Dental and Laboratory Supplies for Distribution	1040204000	404,089.00	-
Textbooks and Instructional materials for Distribution	1040207000	102,258,887.10	-
Property, Plant and Equipment for Distribution	1040209000	2,613,308.60	-
Other Supplies and Materials for Distribution	1040299000	10,033,163.90	-
Office Supplies Inventory	1040401000	51,644,110.01	-
Food Supplies Inventory	1040405000	-	-
Drugs and Medicines Inventory	1040406000	21,234.50	-
Accountable Forms, Plates and Stickers Inventory	1040402000	3,720.00	-
Non-Accountable Forms Inventory	1040403000	-	-
Medical, Dental and Laboratory Supplies Inventory	1040407000	447,313.50	-
Textbooks and Instructional Materials Inventory	1040410000	84,207,071.17	-
Construction iMaterials Inventory	1040413000	-	-
Other Supplies and Materials Inventory	1040499000	45,459,002.10	-
Semi-Expendable Machinery	1040501000	181,813.80	-
Semi-Expendable Office Equipment	1040502000	29,353,051.54	-
Semi-Expendable Information and Communication Equipment	1040503000	60,949,327.62	-
Semi-Expendable Disaster Response	1040508000	992,808.19	-
Semi-Expendable Communication Equipment	1040507000	2,953,275.55	-
Semi-Expendable Medical Equipment	1040510000	1,508,620.15	-
Semi-Expendable Sports Equipment	1040512000	1,796,373.00	-
Semi-Expendable Technical and Scientific Equipment	1040513000	33,716,829.74	-
Semi-Expendable Printing Equipment	1040511000	31,480.00	-
Semi-Expendable Other Equipment	1040599000	9,951,703.61	-
Semi-Expendable Furniture and Fixtures	1040601000	13,308,399.58	-
Semi-Expendable Books	1040602000	9,683,561.51	-
Land	1060101000	2,892,248,533.98	-
Water Supply Systems	1060304000	3,240,876.10	-
Accumulated Depreciation-Water Supply Systems	1060304100	-	744,051.14
Power Supply Systems	1060305000	64,426,675.36	-
Accumulated Depreciation-Power Supply System	1060305100	-	14,440,062.85
Communication Networks	1060306000	1,486,000.00	-
Accumulated Depreciation-Communication networks	1060306100	-	66,870.00
Buildings	1060401000	128,585,627.14	-
Accumulated Depreciation-Buildings	1060401100	-	39,469,825.33
School Buildings	1060402000	27,931,301,796.32	-
Accumulated Depreciation-School Buildings	1060402100	-	8,298,367,942.67
Accumulated Impairment Losses - School Building	1060402200	-	-
Other Structures	1060499000	169,470,396.20	-
Accumulated Depreciation-Other Structures	1060499100	-	71,801,928.55
Machinery	1060501000	9,304,094.94	-

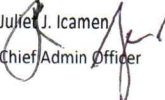
		Consolidated	
NEW Account Name	NEW Account Code	Debit	Credit
Accumulated Depreciation - Machinery	1060501100	-	2,945,231.10
Office Equipment	1060502000	209,229,081.00	-
Accumulated Depreciation-Office Equipment	1060502100	-	171,019,498.89
Information and Communication Technology Equipment	1060503000	1,345,245,363.81	-
Accumulated Depreciation-Information and Communication Tec	1060503100	-	1,002,498,321.93
Communication Equipment	1060507000	17,576,702.96	-
Accumulated Depreciation-Communication Equipment	1060507100	-	14,226,008.22
Disaster Response and Rescue Equipment	1060509000	600,958.00	-
Accumulated Depreciation-Disaster Response and Rescue Equip	1060509100	-	341,487.66
Medical Equipment	1060511000	4,936,763.79	-
Accumulated Depreciation-Medical Equipment	1060511100	-	3,413,812.05
Printing Equipment	1060512000	2,774,270.87	-
Accumulated Depreciation-Printing Equipment	1060512100	-	1,040,175.99
Sports Equipment	1060513000	930,423.20	-
Accumulated Depreciation-Sports Equipment	1060513100	-	764,902.50
Technical and Scientific Equipment	1060514000	126,013,886.66	-
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	-	82,461,963.02
Other Equipment	1060599000	30,170,474.22	-
Accumulated Depreciation - Other Equipment	1060599100	-	15,499,390.60
Motor Vehicles	1060601000	90,857,613.97	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	65,703,340.03
Furniture and Fixtures	1060701000	366,786,955.59	-
Accumulated Depreciation-Furniture and Fixtures	1060701100	-	275,518,277.48
Books	1060702000	4,840,887.63	-
Accumulated Depreciation- Books	1060702100	-	3,967,723.88
Construction in Progress-Buildings and Other Structures	1069803000	726,794,861.56	-
Other Property, Plant and Equipment	1069899000	57,637,381.32	-
Accumulated Depreciation-Other Property, Plant and Equipmen	1069899100	-	50,803,167.83
Computer Software	1080102000	3,898,765.88	-
Accumulated Amortization - Computer Software	1080102100	-	3,898,765.88
Advances for Operating Expenses	1990101000	226,428,783.61	-
Advances for Payroll	1990102000	18,617,338.16	-
Advances to Special Disbursing Officer	1990103000	75,221,604.34	-
Advances to Officers and Employees	1990104000	29,482,358.06	-
Advances to Contractors	1990201000	13,754,922.84	-
Prepaid Insurance	1990205000	-	-
Other Prepayments	1990299000	130,264.15	-
Guaranty Deposits	1990302000	570,360.00	-
Other Assets	1999999000	4,240,300.95	-
Accounts Payable	2010101000	-	262,753,724.41
Due to Officers and Employees	2010102000	-	65,320,116.48
Tax Refunds Payable	2010301000	-	889,940.19
Due to BIR	2020101000	-	82,219,650.27
Due to GSIS	2020102000	-	237,505,091.21
Due to PAG-IBIG	2020103000	-	9,135,351.56
Due to PHILHEALTH	2020104000	-	15,632,286.16
Trust Liabilities	2040101000	-	12,349,901.85
Guaranty Deposits Payable	2040104000	-	31,728,870.13
Other Deferred Credits	2050199000	-	7,241.00
Other Payables	2999999000	-	762,499,448.21
Accumulated Surplus / Deficit	3010101000	-	25,061,517,919.80
		36,661,823,154.57	36,661,823,154.57

0.00

Prepared by:

Certified correct:

  
Romar Roentgent Balanao  
Accountant III

  
Juliet J. Icamen  
Chief Admin Officer



DEPARTMENT OF EDUCATION - National Capital Region							
COMPARATIVE PRE-CLOSING TRIAL BALANCE - (Regular Fund, Provident Fund, RELC NEAP and Trust Fund - MANILA)							
as of December 31, 2024							
		(0.00)		0.00		0.01	
		85,288,816,846.00	85,288,816,846.00	90,284,935,835.81	90,284,935,835.81	4,996,118,989.82	4,996,118,989.81
		2023		2024		DIFFERENCE	
UACS Code		Debit	Credit	Debit	Credit	Debit	Credit
Cash - Collecting Officers	1010101000	4,004,873.42	-	862,160.20	-	(3,142,714.22)	-
Petty Cash Fund	1010102000	1,142,155.20	-	1,341,474.18	-	199,318.98	-
Cash in Bank - Local Currency, Current Account	1010202000	997,167,118.54	-	1,036,136,086.39	-	38,968,967.85	-
Cash - Treasury/Agency Deposit, Regular	1010401000	23,332,546.07	-	60,597,539.10	-	37,264,993.03	-
Cash - Treasury/Agency Deposit, Trust	1010403000	71,866,585.11	-	90,590,358.90	-	18,723,773.79	-
Cash-Modified Disbursement System (MDS), Reg	1010404000	-	-	-	-	-	-
Cash - Tax Remittance Advice	1010407000	-	-	-	-	-	-
Accounts Receivable	1030101000	898,200.00	-	3,673,200.00	-	2,775,000.00	-
Loans Receivables - Others	1030199000	456,882,159.85	-	460,163,936.75	-	3,281,776.90	-
Allowance for Impairment - Loans Receivables - C	1030199100	-	984,105.66	-	1,270,865.70	-	286,760.04
Due from National Government Agencies	1030301000	18,000,473.32	-	6,690,480.32	-	(11,309,993.00)	-
Due from Government-Owned and/or Controlled C	1030302000	27,149,556.89	-	27,149,556.89	-	-	-
Due from Local Government Units	1030303000	-	-	-	-	-	-
Due from Central Office	1030401000	-	-	-	-	-	-
Due from Operating Units	1030404000	-	-	-	-	-	-
Due from Other Funds	1030405000	47,134.92	-	27,134.92	-	(20,000.00)	-
Receivables - Disallowances/Charges	1030501000	1,271,084.13	-	1,014,786.86	-	(256,297.27)	-
Due from Officers and Employees	1030502000	10,896,359.90	-	12,357,735.59	-	1,461,375.69	-
Other Receivables	1030599000	3,050,852.55	-	3,008,478.79	-	(42,373.76)	-
Drugs and Medicines for Distribution	1040203000	6,160.00	-	484,299.00	-	478,139.00	-
Welfare Goods for Distribution	1040202000	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies for Distr	1040204000	-	-	404,089.00	-	404,089.00	-
Textbooks and Instructional materials for Distrib	1040207000	25,063,468.30	-	102,258,887.10	-	77,195,418.80	-
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	-	10,033,163.90	-	2,527,884.48	-
Office Supplies Inventory	1040401000	50,434,138.41	-	51,644,110.01	-	1,209,971.60	-
Drugs and Medicine Inventory	1040401000	8,750.00	-	21,234.50	-	12,484.50	-
Accountable Forms, Plates and Stickers Inventory	1040402000	800.00	-	3,720.00	-	2,920.00	-
Non-Accountable Forms Inventory	1040403000	-	-	-	-	-	-
Medical, Dental and Laboratory Supplies Inventor	1040407000	383,717.50	-	447,313.50	-	63,596.00	-
Textbooks and Instructional Materials Inventory	1040410000	72,091,967.36	-	84,207,071.17	-	12,115,103.81	-
Construction Materials Inventory	1040413000	-	-	-	-	-	-
Other Supplies and Materials Inventory	1040499000	122,138,350.58	-	45,459,002.10	-	(76,679,348.48)	-
Semi-Expendable Machinery	1040501000	198,558.80	-	181,813.80	-	(16,745.00)	-
Semi-Expendable Office Equipment	1040502000	29,987,481.86	-	29,353,051.54	-	(634,430.32)	-
Semi-Expendable IT Equipment	1040503000	45,653,172.10	-	60,949,327.62	-	15,296,155.52	-
Semi-Expendable Disaster Response	1040508000	877,110.15	-	992,808.19	-	115,698.04	-
Semi-Expendable Comm Equipment	1040508000	743,860.30	-	2,953,275.55	-	2,209,415.25	-
Semi-Expendable Medical Equipment	1040510000	1,153,587.50	-	1,508,620.15	-	355,032.65	-
Semi-Expendable Sports Equipment	1040512000	609,050.00	-	1,796,373.00	-	1,187,323.00	-
Semi-Expendable Technical and Scientific Equipm	1040513000	13,104,403.12	-	33,716,829.74	-	20,612,426.62	-
Semi-Expendable Printing Equipment	1040511000	7,595.00	-	31,480.00	-	23,885.00	-
Semi-Expendable Other Machinery and Equipmen	1040509000	10,306,544.17	-	9,951,703.61	-	(354,840.56)	-
Semi-Expendable Furniture and Fixtures	1040601000	12,612,956.72	-	13,308,399.58	-	695,442.86	-
Semi-Expendable Books	1040601000	7,111,990.00	-	9,583,561.51	-	2,471,571.51	-
Land	1060101000	2,756,002,388.39	-	2,892,248,533.98	-	136,246,145.59	-
Other Land Improvements	1060299000	-	-	-	-	-	-
Accumulated Depreciation- Other Land Improvem	1060299100	-	-	-	-	-	-
Water Supply Systems	1060304000	3,240,876.10	-	3,240,876.10	-	-	-
Accumulated Depreciation-Water Supply Systems	1060304100	-	436,167.91	-	744,051.14	-	307,883.23
Power Supply Systems	1060305000	64,426,675.36	-	64,426,675.36	-	-	-
Accumulated Depreciation-Power Supply System	1060305100	-	9,581,895.82	-	14,440,062.85	-	4,858,167.03
Communication Networks	1060306000	-	-	1,486,000.00	-	1,486,000.00	-
Accumulated Depreciation-Communication netwo	1060306100	-	-	-	66,870.00	-	66,870.00
Buildings	1060401000	128,585,627.14	-	128,585,627.14	-	-	-
Accumulated Depreciation-Buildings	1060401100	-	35,491,370.22	-	39,469,825.33	-	3,978,455.11
School Buildings	1060402000	26,243,971,653.08	-	27,931,301,796.32	-	1,687,330,143.24	-
Accumulated Depreciation-School Buildings	1060402100	-	7,504,639,181.01	-	8,298,367,942.67	-	793,728,761.66
Other Structures	1060499000	135,279,059.90	-	169,470,396.20	-	34,191,336.30	-
Accumulated Depreciation-Other Structures	1060499100	-	68,865,333.62	-	71,801,928.55	-	2,936,594.93
Machinery	1060501000	9,304,094.94	-	9,304,094.94	-	-	-
Accumulated Depreciation - Machinery	1060501100	-	2,524,483.80	-	2,945,231.10	-	420,747.30
Office Equipment	1060502000	214,284,288.98	-	209,229,081.00	-	(5,055,207.98)	-
Accumulated Depreciation-Office Equipment	1060502100	-	167,163,001.78	-	171,019,498.89	-	3,856,497.11
Information and Communication Technology Equi	1060503000	1,503,552,005.11	-	1,345,245,363.81	-	(158,306,641.30)	-
Accumulated Depreciation-Information and Comm	1060503100	-	918,260,953.02	-	1,002,498,321.93	-	84,237,368.91
Communication Equipment	1060507000	17,407,850.66	-	17,576,702.96	-	168,852.30	-
Accumulated Depreciation-Communication Equipm	1060507100	-	13,262,506.69	-	14,226,008.22	-	963,501.53
Disaster Response and Rescue Equipment	1060509000	469,698.00	-	600,958.00	-	131,260.00	-
Accumulated Depreciation-Disaster Response an	1060509100	-	335,187.66	-	341,487.66	-	6,300.00
Medical Equipment	1060511000	5,366,400.53	-	4,936,763.79	-	(429,636.74)	-
Accumulated Depreciation-Medical Equipment	1060511100	-	2,581,958.71	-	3,413,812.05	-	831,853.34
Printing Equipment	1060512000	1,872,780.87	-	2,774,270.87	-	901,490.00	-
Accumulated Depreciation-Printing Equipment	1060512100	-	892,780.14	-	1,040,175.99	-	147,395.85
Sports Equipment	1060513000	4,381,083.20	-	930,423.20	-	(3,450,660.00)	-
Accumulated Depreciation-Sports Equipment	1060513100	-	1,115,829.71	-	764,902.50	-	(350,927.21)
Technical and Scientific Equipment	1060514000	127,593,286.11	-	126,013,886.66	-	(1,579,399.45)	-
Accumulated Depreciation - Technical and Scient	1060514100	-	70,848,985.48	-	82,461,963.02	-	11,612,977.54
Other Equipment	1060599000	31,095,369.90	-	30,170,474.22	-	(924,895.68)	-
Accumulated Depreciation - Other Equipment	1060599100	-	14,483,627.38	-	15,499,390.60	-	1,015,763.22
Motor Vehicles	1060601000	92,707,912.98	-	90,857,613.97	-	(1,850,299.01)	-
Accumulated Depreciation - Motor Vehicles	1060601100	-	52,778,793.56	-	65,703,340.03	-	12,924,546.47
Furniture and Fixtures	1060701000	492,386,962.51	-	366,786,955.59	-	(125,600,006.92)	-
Accumulated Depreciation-Furniture and Fixtures	1060701100	-	266,126,362.47	-	275,518,277.48	-	9,391,915.01
Books	1060702000	4,840,887.63	-	4,840,887.63	-	-	-
Accumulated Depreciation- Books	1060702100	-	3,893,992.09	-	3,967,723.88	-	73,731.79
Construction in Progress-Buildings and Other Str	1061003000	697,919,982.38	-	726,794,861.56	-	28,874,879.18	-
Other Property, Plant and Equipment	1069999000	67,015,744.70	-	57,637,381.32	-	(9,378,363.38)	-
Accumulated Depreciation-Other Property, Plant	1069999100	-	57,080,382.97	-	50,803,167.83	-	(6,277,215.14)
Computer Software	1080102000	3,898,765.88	-	3,898,765.88	-	-	-
Accumulated Depreciation - Computer Software	1080102100	-	3,898,765.88	-	3,898,765.88	-	-
Advances for Operating Expenses	1990101000	193,395,739.42	-	226,428,783.61	-	33,033,044.19	-
Advances for Payroll	1990102000	19,055,526.19	-	18,617,338.16	-	(438,188.03)	-
Advances to Special Disbursing Officer	1990103000	53,916,176.44	-	75,221,604.34	-	21,305,427.90	-
Advances to Officers and Employees	1990104000	35,573,167.11	-	29,482,358.06	-	(6,090,809.05)	-
Advances to Contractors	1990201000	96,657,838.31	-	-	-	(96,657,838.31)	-
Prepaid Rent	1990202000	-	-	-	-	-	-
Prepaid Registration	1990203000	-	-	13,754,922.84	-	13,754,922.84	-
Prepaid Insurance	1990205000	-	-	-	-	-	-
Prepaid Insurance	1990205000	-	-	130,264.15	-	130,264.15	-
Other Prepayments	1990299000	134,366.44	-	570,360.00	-	435,993.56	-



		2023		2024		DIFFERENCE	
UACS Code		Debit	Credit	Debit	Credit	Debit	Credit
Guaranty Deposits	1990302000	570,360.00	-	4,240,300.95	-	3,669,940.95	-
Other Assets	1999999000	4,240,300.95	-	-	262,753,724.41	(4,240,300.95)	262,753,724.41
Accounts Payable	2010101000	-	92,876,767.81	-	65,320,116.48	-	(27,556,651.33)
Due to Officers and Employees	2010102000	-	122,500,737.43	-	889,940.19	-	(121,610,797.24)
Tax Refunds Payable	2010301000	-	1,097,789.21	-	82,219,650.27	-	81,121,861.06
Due to BIR	2020101000	-	70,036,339.71	-	237,505,091.21	-	167,468,751.50
Due to GSIS	2020102000	-	129,312,186.67	-	9,135,351.56	-	(120,176,835.11)
Due to PAG-IBIG	2020103000	-	5,133,917.16	-	15,632,286.16	-	10,498,369.00
Due to PHILHEALTH	2020104000	-	25,082,383.92	-	-	-	(25,082,383.92)
Due to NGAs	2020105000	-	-	-	-	-	-
Due to GOCCs	2020106000	-	-	-	-	-	-
Due to LGUs	2020107000	-	-	-	-	-	-
Due to Central Office	2030101000	-	-	-	-	-	-
Due to Bureaus	2030102000	-	-	-	-	-	-
Due to Regional Offices	2030103000	-	-	-	-	-	-
Due to Operating Units	2030104000	-	-	-	-	-	-
Due to Other Funds	2030105000	-	-	-	12,349,901.85	-	12,349,901.85
Trust Liabilities	2040101000	-	12,730,286.21	-	-	-	(12,730,286.21)
Bail Bonds Payable	2040103000	-	-	-	31,728,870.13	-	31,728,870.13
Guaranty Deposits Payable	2040104000	-	24,392,617.85	-	-	-	(24,392,617.85)
Customers' Deposit Payable	2040105000	-	-	-	7,241.00	-	7,241.00
Other Deferred credits	2050199000	-	7,241.00	-	-	-	(7,241.00)
Leave Benefits payable	2060103000	-	-	-	-	-	-
Other Payables	2999999000	-	654,786,129.31	-	762,499,448.21	-	107,713,318.90
Accumulated Surplus / Deficit	3010101000	-	25,372,336,195.03	-	25,514,431,115.56	-	142,094,920.53
Documentary Stamp Tax	4010401000	-	-	-	-	-	-
Permit Fees	4020101000	-	-	-	-	-	-
Registration Fees	4020102000	-	-	-	-	-	-
Clearance and Certification Fees	4020104000	-	810.00	-	735.00	-	(75.00)
Legal_ Fees	4020109000	-	314,914.00	-	95,703.64	-	(219,210.36)
Inspection Fees	4020110000	-	1,304,245.00	-	1,239,600.34	-	(64,644.66)
Fines and Penalties-Service Income	4020114000	-	150,401.29	-	-	-	(150,401.29)
Other Service Income	4020199000	-	59,138,442.32	-	-	-	(59,138,442.32)
School Fees	4020201000	-	-	-	58,536,601.59	-	58,536,601.59
Examination Fees	4020203000	-	-	-	-	-	-
Seminar Fees/Training Fees	4020204000	-	3,375,780.00	-	-	-	(3,375,780.00)
Rent/Lease Income	4020205000	-	60,750.00	-	807,600.00	-	746,850.00
Income from Hostels/Dormitories and Other Like F	4020213000	-	16,312,150.00	-	4,061,015.00	-	(12,251,135.00)
Dividend Income	4020220000	-	-	-	-	-	-
Interest Income	4020221000	-	28,306,053.18	-	5,613,750.00	-	(22,692,303.18)
Fines and Penalties - Business Income	4020223000	-	-	-	-	-	-
Other Business Income	4020299000	-	-	-	24,334,218.31	-	24,334,218.31
Subsidy from National Government	4030101000	-	49,419,709,669.79	-	-	-	(49,419,709,669.79)
Subsidy from Other National Government Agency	4030102000	-	25,326,711.03	-	-	-	(25,326,711.03)
Assistance from Local Government Unit	4030103000	-	-	-	52,880,071,519.45	-	52,880,071,519.45
Subsidy from Other Funds	4030105000	-	-	-	162,798,286.31	-	162,798,286.31
Subsidy from Central Office	4030106000	-	23,154,651.65	-	760,000.00	-	(22,394,651.65)
Subsidy from Regional Office	4030107000	-	0.00	-	-	-	(0.00)
Income from Grants and Donations in Cash	4040201000	-	89,666.00	-	22,433,702.03	-	22,344,036.03
Income from Grants and Donations in Kind	4040202000	-	1,057,929.56	-	-	-	(1,057,929.56)
Gain on Sale of Property, Plant and Equipment	4050104000	-	-	-	62,527.64	-	62,527.64
Other Gains	4050199000	-	-	-	-	-	-
Sale of Unserviceable Property	4060102000	-	-	-	1,699,977.10	-	1,699,977.10
Miscellaneous Income	4060999000	-	4,976,415.29	-	-	-	(4,976,415.29)
Salaries and Wages - Regular	5010101000	29,709,618,451.23	-	-	-	(29,709,618,451.23)	-
Salaries and Wages - Casual/Contractual	5010102000	-	-	-	7,684,249.07	-	7,684,249.07
Salaries and Wages - Substitute Teachers	5010103000	26,616,950.12	-	31,510,706,499.60	-	31,484,089,549.48	-
Personnel Economic Relief Allowance (PERA)	5010201000	1,875,928,092.46	-	-	-	(1,875,928,092.46)	-
Representation Allowance (RA)	5010202000	5,496,040.90	-	31,203,606.51	-	25,707,565.61	-
Transportation Allowance (TA)	5010203000	2,803,488.96	-	1,892,504,784.89	-	1,889,701,295.93	-
Clothing/Uniform Allowance	5010204000	470,215,000.00	-	7,423,121.65	-	(462,791,878.35)	-
Subsistence Allowance	5010205000	2,152,122.84	-	3,674,025.56	-	1,521,902.72	-
Laundry Allowance	5010206000	278,430.77	-	553,183,547.17	-	552,905,116.40	-
Quarter Allowance	5010207000	-	-	2,989,997.48	-	2,989,997.48	-
Productivity Incentive Benefits	5010208000	3,732,500.00	-	-	-	(3,732,500.00)	-
Honoraria	5010210000	1,211,134.97	-	396,088.01	-	(815,046.96)	-
Hazard Pay	5010211000	26,918,248.61	-	4,494,500.00	-	(22,423,748.61)	-

		2023		2024		DIFFERENCE	
UACS Code		Debit	Credit	Debit	Credit	Debit	Credit
Longevity Pay	5010212000	3,680,000.00	-	2,691,008.85	-	(988,991.15)	-
Overtime and Night Pay	5010213000	9,439,602.23	-	27,118,393.85	-	17,678,791.62	-
Year End Bonus	5010214000	2,464,781,513.75	-	2,014,944.82	-	(2,462,766,568.93)	-
Cash Gift	5010215000	393,339,523.30	-	7,453,562.47	-	(385,885,960.83)	-
Mid Year Bonus	5010216000	1,831,930,280.74	-	2,592,707,058.53	-	760,776,777.79	-
Other Bonuses and Allowances	5010299000	2,348,833,283.73	-	390,344,883.00	-	(1,958,488,400.73)	-
Life and Retirement Insurance Contributions	5010301000	3,564,629,273.14	-	2,160,944,946.47	-	(1,403,684,326.67)	-
PAG-IBIG Contributions	5010302000	96,041,319.85	-	2,080,374,373.82	-	1,984,333,053.97	-
PHILHEALTH Contributions	5010303000	592,859,041.42	-	3,787,147,046.22	-	3,194,288,004.80	-
ECC Contributions	5010304000	95,685,189.79	-	189,048,263.93	-	93,363,074.14	-
Provident / Welfare Fund Contributions	5010305000	-	-	782,073,132.60	-	782,073,132.60	-
Pension Benefits	5010401000	-	-	98,006,759.77	-	98,006,759.77	-
Retirement Gratuity	5010402000	-	-	-	-	-	-
Terminal Leave Benefits	5010403000	52,212,575.44	-	-	-	(52,212,575.44)	-
Other Personnel Benefits	5010499000	1,802,130,203.77	-	-	-	(1,802,130,203.77)	-
Traveling Expenses - Local	5020101000	26,456,967.08	-	58,477,295.93	-	32,020,328.85	-
Traveling Expenses - Foreign	5020102000	65,778.20	-	1,772,344,727.93	-	1,772,278,949.73	-
Training Expenses	5020201000	489,260,268.38	-	40,237,152.66	-	(449,023,115.72)	-
Scholarship Expenses	5020202000	-	-	56,484.08	-	56,484.08	-
Office Supplies Expenses	5020301000	442,740,776.45	-	744,290,960.46	-	301,550,184.01	-
Accountable Forms Expenses	5020302000	1,896,830.38	-	-	-	(1,896,830.38)	-
Non Accountable Forms Expenses	5020303000	-	-	384,510,244.17	-	384,510,244.17	-
Animal/Zoological Supplies Expenses	5020304000	-	-	1,289,237.19	-	1,289,237.19	-
Food Supplies Expenses	5020305000	93,032,054.12	-	-	-	(93,032,054.12)	-
Welfare Goods Expenses	5020306000	-	-	-	-	-	-
Drugs and Medicines Expenses	5020307000	3,258,697.30	-	315,254,079.31	-	311,995,382.01	-
Medical, Dental and Laboratory Supplies Expense	5020308000	8,826,494.18	-	-	-	(8,826,494.18)	-
Fuel, Oil and Lubricants Expenses	5020309000	28,432,749.13	-	3,916,141.06	-	(24,515,608.07)	-
Agricultural and Marine Supplies Expenses	5020310000	-	-	3,343,212.18	-	3,343,212.18	-
Textbooks and Instructional Materials Expenses	5020311000	522,261,987.30	-	30,321,237.45	-	(491,940,749.85)	-
Chalk Allowance	5020311002	-	-	-	-	-	-
Military, Police and Traffic Supplies Expenses	5020312000	-	-	550,819,698.52	-	550,819,698.52	-
Chemical and Filtering Supplies Expenses	5020313000	-	-	-	-	-	-
Semi-Expendable Machinery and Equipment Expense	5020321000	140,670,304.50	-	-	-	(140,670,304.50)	-
Semi-Expendable Furniture, Fixtures and Books Expense	5020322000	25,420,489.13	-	-	-	(25,420,489.13)	-
Other Supplies Expenses	5020399000	749,643,399.81	-	150,396,940.11	-	(599,246,459.70)	-
Water Expenses	5020401000	131,877,155.24	-	28,842,659.40	-	(103,034,495.84)	-
Electricity Expenses	5020402000	206,526,812.61	-	918,722,889.20	-	712,196,076.59	-
Gas/Heating Expenses	5020403000	-	-	129,997,994.97	-	129,997,994.97	-
Postage and Courier Services	5020501000	3,727,325.71	-	190,130,714.19	-	186,403,388.48	-
Telephone Expenses	5020502000	35,476,053.88	-	-	-	(35,476,053.88)	-
Internet Expenses	5020503000	86,772,923.21	-	3,626,327.12	-	(83,146,596.09)	-
Cable, Satellite, Telegraph, and Radio Expenses	5020504000	33,807.89	-	35,101,253.67	-	35,067,445.78	-
Awards/Rewards Expenses	5020601000	1,943,529.80	-	85,338,299.39	-	83,394,769.59	-
Prizes	5020602000	88,850.00	-	29,399.29	-	(59,450.71)	-
Survey Expenses	5020701000	-	-	4,019,489.54	-	4,019,489.54	-
Research, Exploration and Development Expense	5020702000	923,217.19	-	20,888.00	-	(902,329.19)	-
Demolition and Relocation Expenses	5020801000	-	-	-	-	-	-
Confidential Expenses	5021001000	-	-	642,655.00	-	642,655.00	-
Intelligence Expenses	5021002000	-	-	-	-	-	-
Extraordinary and Miscellaneous Expenses	5021003000	172,294.21	-	-	-	(172,294.21)	-
Legal Services	5021101000	165,493.86	-	-	-	(165,493.86)	-
Auditing Services	5021102000	366,069.87	-	136,256.00	-	(229,813.87)	-
Consultancy Services	5021103000	5,092,100.00	-	114,545.00	-	(4,977,555.00)	-
Other Professional Services	5021199000	41,409,440.17	-	349,662.64	-	(41,059,777.53)	-
Environment/Sanitary Services	5021201000	257,675.00	-	12,740,000.00	-	12,482,325.00	-
Janitorial Services	5021202000	47,741,864.46	-	29,359,611.43	-	(18,382,253.03)	-
Security Services	5021203000	14,065,241.82	-	-	-	(14,065,241.82)	-
Other General Services	5021299000	82,552,878.44	-	47,025,557.72	-	(35,527,320.72)	-
Repairs and Maintenance-Land Improvements	5021302000	-	-	15,099,720.54	-	15,099,720.54	-
Repairs and Maintenance-Infrastructure Assets	5021303000	-	-	162,173,016.47	-	162,173,016.47	-
Repairs and Maintenance-Buildings and Other Structures	5021304000	260,659,958.45	-	-	-	(260,659,958.45)	-
Repairs and Maintenance-Buildings	5021304001	-	-	49,800.00	-	49,800.00	-
Repairs and Maintenance-School Buildings	5021304002	-	-	276,568,386.21	-	276,568,386.21	-
Repairs and Maintenance-Machinery and Equipment	5021305000	12,010,185.88	-	-	-	(12,010,185.88)	-
Repairs and Maintenance-Office Equipment	5021305002	-	-	17,401,164.76	-	17,401,164.76	-
Repairs and Maintenance-ICT Equipment	5021305003	-	-	-	-	-	-



UACS Code		2023		2024		DIFFERENCE	
		Debit	Credit	Debit	Credit	Debit	Credit
Repairs and Maintenance-Communication Equipm	5021305007	-	-	-	-	-	-
Repairs and Maintenance-Tech and Scientific Equ	5021305014	-	-	-	-	-	-
Repairs and Maintenance-Other Machineries and	5021305099	-	-	-	-	-	-
Repairs and Maintenance-Transporation Equipme	5021306000	12,025,672.07	-	12,523,203.60	-	497,531.53	-
Repairs and Maintenance -Motor Vehicles	5021306001	-	-	-	-	-	-
Repairs and Maintenance - Furniture and Fixtures	5021307000	3,168,908.28	-	1,516,286.02	-	(1,652,622.26)	-
Repairs and Maintenance - Semi Expendable ma	5021321000	1,481,908.30	-	27,712,810.22	-	26,230,901.92	-
Repairs and Maintenance - Semi Expendable FFF	5021322000	1,344,686.44	-	1,023,668.66	-	(321,017.78)	-
Repairs and Maintenance - Other Propety, Plant &	5021399000	9,596,490.79	-	5,296,229.01	-	(4,300,261.78)	-
Subsidy to NGAs	5021401000	-	-	-	-	-	-
Assistance to NGAs	5021402000	-	-	-	-	-	-
Financial Assistance to Local Govt. Units	5021403000	-	-	-	-	-	-
Financial Assistance to NGOs/POs	5021405000	-	-	-	-	-	-
Subsidies - Others	5021499000	-	-	-	-	-	-
Taxes, Duties and Licenses	5021501000	292,134.61	-	183,436.14	-	(108,698.47)	-
Fidelity Bond Premiums	5021502000	9,078,831.99	-	7,559,297.01	-	(1,519,534.98)	-
Insurance Expenses	5021503000	1,315,482.66	-	1,748,753.26	-	433,270.60	-
Labor and Wages	5021601000	25,719,447.65	-	1,685,403.70	-	(24,034,043.95)	-
Advertising Expenses	5029901000	202,372.04	-	181,285.08	-	(21,086.96)	-
Printing and Publication Expenses	5029902000	252,843,779.13	-	219,752,128.64	-	(33,091,650.49)	-
Representation Expenses	5029903000	73,543,675.33	-	109,855,451.42	-	36,311,776.09	-
Transportation and Delivery Expenses	5029904000	5,144,196.53	-	3,994,627.19	-	(1,149,569.34)	-
Rent/Lease Expenses	5029905000	3,213,422.17	-	5,463,823.26	-	2,250,401.09	-
Membership Dues and Contributions to Organizat	5029906000	2,350.00	-	9,780.00	-	7,430.00	-
Subscriptions Expenses	5029907000	859,834.92	-	2,496,880.43	-	1,637,045.51	-
Donations	5029908000	-	-	-	-	-	-
Bank Transaction Fee	5029922000	211,539.70	-	126,664.47	-	(84,875.23)	-
Other Maintenance and Operating Expenses	5029999000	132,945,330.78	-	171,112,124.49	-	38,166,793.71	-
Interest Expenses	5030102000	-	-	-	-	-	-
Bank Charges	5030104000	-	-	-	-	-	-
Other Financial Charges	5030199000	-	-	-	-	-	-
Depreciation - Investment Property	5050101000	-	-	-	-	-	-
Depreciation-Land Improvements	5050102000	-	-	-	-	-	-
Depreciation-Infrastructure Assets	5050103000	4,786,445.10	-	4,251,162.09	-	(535,283.01)	-
Depreciation-Buildings and Other Structures	5050104000	744,290,114.79	-	732,280,020.92	-	(12,010,093.87)	-
Depreciation-Machinery and Equipment	5050105000	109,955,906.02	-	94,853,851.46	-	(15,102,054.56)	-
Depreciation-Transportation Equipment	5050106000	7,562,800.55	-	7,087,759.48	-	(475,041.07)	-
Depreciation-Furniture, Fixtures and Books	5050107000	14,598,344.15	-	11,085,363.09	-	(3,512,981.06)	-
Depreciation - Heritage Assets	5050110000	-	-	-	-	-	-
Depreciation - Other Property, Plant and Equipme	5050199000	2,299,173.37	-	1,075,736.78	-	(1,223,436.59)	-
Impairment Loss-Other Receivables	5050306000	481,523.90	-	391,148.93	-	(90,374.97)	-
Loss on Sale of Property, Plant and Equipment	5050404000	22,314.06	-	-	-	(22,314.06)	-
		85,288,816,846.00	85,288,816,846.00	90,284,935,835.81	90,284,935,835.81	4,996,118,989.82	4,996,118,989.81

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Prepared by:

Romar Roentgent Balanao  
Accountant III

Certified correct:

Juliet J. Lamen  
Chief Administrative Officer