

Allowance for Impairment - Agricultural Produce for Distribution	-	-	-	1040206200	
Textbooks and Instructional Materials for Distribution	-	-	-	1040207000	
Allowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	-	1040207200	
Construction Materials for Distribution	-	-	-	1040208000	
Allowance for Impairment - Construction Materials for Distribution	-	-	-	1040208200	
Property and Equipment for Distribution	-	-	-	1040209000	
Allowance for Impairment - Property and Equipment for Distribution	-	-	-	1040209200	
Aquaculture Produce for Distribution	-	-	-	1040210000	
Allowance for Impairment - Aquaculture Produce for Distribution	-	-	-	1040210200	
Other Supplies and Materials for Distribution	-	-	-	1040299000	
Allowance for Impairment - Other Supplies and Materials for Distribution	-	-	-	1040299200	
Raw Materials Inventory	-	-	-	1040301000	
Allowance for Impairment - Raw Materials Inventory	-	-	-	1040301200	
Work-in-Process Inventory	-	-	-	1040302000	
Allowance for Impairment - Work-in-Process Inventory	-	-	-	1040302200	
Finished Goods Inventory	-	-	-	1040303000	
Allowance for Impairment - Finished Goods Inventory	-	-	-	1040303200	
Office Supplies Inventory	616,786.29	-	616,786.29	1040401000	616,786.29
Allowance for Impairment - Office Supplies Inventory	-	-	-	1040401200	
Accountable Forms, Plates and Stickers Inventory	-	-	-	1040402000	
Allowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	-	1040402200	
Non-Accountable Forms Inventory	-	-	-	1040403000	
Allowance for Impairment - Non-Accountable Forms Inventory	-	-	-	1040403200	
Animal/Zoological Supplies Inventory	-	-	-	1040404000	
Allowance for Impairment - Animal/Zoological Supplies Inventory	-	-	-	1040404200	
Food Supplies Inventory	-	-	-	1040405000	
Allowance for Impairment - Food Supplies Inventory	-	-	-	1040405200	
Drugs and Medicines Inventory	-	-	-	1040406000	
Allowance for Impairment - Drugs and Medicines Inventory	-	-	-	1040406200	
Medical, Dental and Laboratory Supplies Inventory	-	-	-	1040407000	
Allowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	-	1040407200	
Fuel, Oil and Lubricants Inventory	-	-	-	1040408000	
Allowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	-	1040408200	
Agricultural and Marine Supplies Inventory	-	-	-	1040409000	
Allowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	-	1040409200	
Textbooks and Instructional Materials Inventory	-	-	-	1040410000	
Allowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	-	1040410200	
Military, Police and Traffic Supplies Inventory	-	-	-	1040411000	
Allowance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	-	1040411200	
Chemical and Filtering Supplies Inventory	-	-	-	1040412000	
Allowance for Impairment - Chemical and Filtering Supplies Inventory	-	-	-	1040412200	
Construction Materials Inventory	-	-	-	1040413000	
Allowance for Impairment - Construction Materials Inventory	-	-	-	1040413200	
Agricultural Produce for Consumption	-	-	-	1040420000	
Allowance for Impairment - Agricultural Produce for Consumption	-	-	-	1040420200	
Aquaculture Produce for Consumption	-	-	-	1040421000	
Allowance for Impairment - Aquaculture Produce for Consumption	-	-	-	1040421200	
Other Supplies and Materials Inventory	199,362.00	-	199,362.00	1040499000	199,362.00
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	-	1040499200	
Semi-Expendable Machinery	-	-	-	1040501000	
Allowance for Impairment - Semi-Expendable Machinery	-	-	-	1040501200	
Semi-Expendable Office Equipment	-	-	-	1040502000	
Allowance for Impairment - Semi-Expendable Office Equipment	-	-	-	1040502200	
Semi-Expendable Information and Communication Technology Equipment	-	-	-	1040503000	
Allowance for Impairment - Semi-Expendable Information and Communications Tec	-	-	-	1040503200	
Semi-Expendable Agricultural and Forestry Equipment	-	-	-	1040504000	
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-	-	1040504200	
Semi-Expendable Marine and Fishery Equipment	-	-	-	1040505000	
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	-	1040505200	
Semi-Expendable Airport Equipment	-	-	-	1040506000	
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-	-	1040506200	
Semi-Expendable Communications Equipment	-	-	-	1040507000	
Allowance for Impairment - Semi-Expendable Communications Equipment	-	-	-	1040507200	
Semi-Expendable Disaster Response and Rescue Equipment	-	-	-	1040508000	
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equip	-	-	-	1040508200	
Semi-Expendable Military, Police and Security Equipment	-	-	-	1040509000	
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipme	-	-	-	1040509200	
Semi-Expendable Medical Equipment	-	-	-	1040510000	
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-	-	1040510200	
Semi-Expendable Printing Equipment	-	-	-	1040511000	
Allowance for Impairment - Semi-Expendable Printing Equipment	-	-	-	1040511200	
Semi-Expendable Sports Equipment	-	-	-	1040512000	
Allowance for Impairment - Semi-Expendable Sports Equipment	-	-	-	1040512200	
Semi-Expendable Technical and Scientific Equipment	-	-	-	1040513000	
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	-	1040513200	
Semi-Expendable Construction Equipment	-	-	-	1040514000	
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	-	1040514200	
Semi-Expendable Other Equipment	-	-	-	1040599000	
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	-	1040599200	
Semi-Expendable Furniture and Fixtures	-	-	-	1040601000	
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	-	1040601200	
Semi-Expendable Books	-	-	-	1040602000	
Allowance for Impairment - Semi-Expendable Books	-	-	-	1040602200	
Investment Property, Land	-	-	-	1050101000	
Accumulated Impairment Losses - Investment Property, Land	-	-	-	1050101200	
Investment Property, Buildings	-	-	-	1050102000	
Accumulated Depreciation - Investment Property, Buildings	-	-	-	1050102100	
Accumulated Impairment Losses - Investment Property, Buildings	-	-	-	1050102200	
Construction in Progress - Investment Property, Buildings	-	-	-	1059801000	
Land	88,313,580.70	-	88,313,580.70	1060101000	88,313,580.70
Accumulated Impairment Losses - Land	-	-	-	1060101200	
Land Improvements, Aquaculture Structures	-	-	-	1060201000	
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-	1060201100	
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-	1060201200	
Land Improvements, Reforestation Projects	-	-	-	1060202000	
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	-	1060202300	
Other Land Improvements	-	-	-	1060299000	
Accumulated Depreciation - Other Land Improvements	-	-	-	1060299100	
Accumulated Impairment Losses - Other Land Improvements	-	-	-	1060299200	
Road Networks	-	-	-	1060301000	
Accumulated Depreciation - Road Networks	-	-	-	1060301100	
Accumulated Impairment Losses - Road Networks	-	-	-	1060301200	
Flood Control Systems	-	-	-	1060302000	
Accumulated Depreciation - Flood Control Systems	-	-	-	1060302100	
Accumulated Impairment Losses - Flood Control Systems	-	-	-	1060302200	
Sewer Systems	-	-	-	1060303000	
Accumulated Depreciation - Sewer Systems	-	-	-	1060303100	
Accumulated Impairment Losses - Sewer Systems	-	-	-	1060303200	

Water Supply Systems	-	-	-	1060304000		
Accumulated Depreciation - Water Supply Systems	-	-	-	1060304100		
Accumulated Impairment Losses - Water Supply Systems	-	-	-	1060304200		
Power Supply Systems	-	-	-	1060305000		
Accumulated Depreciation - Power Supply Systems	-	-	-	1060305100		
Accumulated Impairment Losses - Power Supply Systems	-	-	-	1060305200		
Communication Networks	-	-	-	1060306000		
Accumulated Depreciation - Communication Networks	-	-	-	1060306100		
Accumulated Impairment Losses - Communication Networks	-	-	-	1060306200		
Seaport Systems	-	-	-	1060307000		
Accumulated Depreciation - Seaport Systems	-	-	-	1060307100		
Accumulated Impairment Losses - Seaport Systems	-	-	-	1060307200		
Airport Systems	-	-	-	1060308000		
Accumulated Depreciation - Airport Systems	-	-	-	1060308100		
Accumulated Impairment Losses - Airport Systems	-	-	-	1060308200		
Parks, Plazas and Monuments	-	-	-	1060309000		
Accumulated Depreciation - Parks, Plazas and Monuments	-	-	-	1060309100		
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-	1060309200		
Railway Systems	-	-	-	1060310000		
Accumulated Depreciation - Railway Systems	-	-	-	1060310100		
Accumulated Impairment Losses - Railway Systems	-	-	-	1060310200		
Other Infrastructure Assets	-	-	-	1060399000		
Accumulated Depreciation - Other Infrastructure Assets	-	-	-	1060399100		
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	-	1060399200		
Buildings	52,267,298.50	-	52,267,298.50	1060401000	52,267,298.50	
Accumulated Depreciation - Buildings	-	2,963,718.30	(2,963,718.30)	1060401100		2,963,718.30
Accumulated Impairment Losses - Buildings	-	-	-	1060401200		
School Buildings	604,051,564.46	-	604,051,564.46	1060402000	604,051,564.46	
Accumulated Depreciation - School Buildings	-	157,478,119.45	(157,478,119.45)	1060402100		157,478,119.45
Accumulated Impairment Losses - School Buildings	-	-	-	1060402200		
Hospitals and Health Centers	-	-	-	1060403000		
Accumulated Depreciation - Hospitals and Health Centers	-	-	-	1060403100		
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	-	1060403200		
Markets	-	-	-	1060404000		
Accumulated Depreciation - Markets	-	-	-	1060404100		
Accumulated Impairment Losses - Markets	-	-	-	1060404200		
Slaughterhouses	-	-	-	1060405000		
Accumulated Depreciation - Slaughterhouses	-	-	-	1060405100		
Accumulated Impairment Losses - Slaughterhouses	-	-	-	1060405200		
Hostels and Dormitories	-	-	-	1060406000		
Accumulated Depreciation - Hostels and Dormitories	-	-	-	1060406100		
Accumulated Impairment Losses - Hostels and Dormitories	-	-	-	1060406200		
Other Structures	1,092,657.92	-	1,092,657.92	1060499000	1,092,657.92	
Accumulated Depreciation - Other Structures	-	-	-	1060499100		
Accumulated Impairment Losses - Other Structures	-	-	-	1060499200		
Machinery	250,000.00	-	250,000.00	1060501000	250,000.00	
Accumulated Depreciation - Machinery	-	225,000.00	(225,000.00)	1060501100		225,000.00
Accumulated Impairment Losses - Machinery	-	-	-	1060501200		
Office Equipment	552,084.08	-	552,084.08	1060502000	552,084.08	
Accumulated Depreciation - Office Equipment	-	496,875.67	(496,875.67)	1060502100		496,875.67
Accumulated Impairment Losses - Office Equipment	-	-	-	1060502200		
Information and Communication Technology Equipment	50,844,750.86	-	50,844,750.86	1060503000	50,844,750.86	
Accumulated Depreciation - Information and Communication Technology Equipme	-	32,963,571.67	(32,963,571.67)	1060503100		32,963,571.67
Accumulated Impairment Losses - Information and Communication Technology Eq	-	-	-	1060503200		
Agricultural and Forestry Equipment	-	-	-	1060504000		
Accumulated Depreciation - Agricultural and Forestry Equipment	-	-	-	1060504100		
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	-	1060504200		
Marine and Fishery Equipment	-	-	-	1060505000		
Accumulated Depreciation - Marine and Fishery Equipment	-	-	-	1060505100		
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	-	1060505200		
Airport Equipment	-	-	-	1060506000		
Accumulated Depreciation - Airport Equipment	-	-	-	1060506100		
Accumulated Impairment Losses - Airport Equipment	-	-	-	1060506200		
Communication Equipment	-	-	-	1060507000		
Accumulated Depreciation - Communication Equipment	-	-	-	1060507100		
Accumulated Impairment Losses - Communication Equipment	-	-	-	1060507200		
Construction and Heavy Equipment	-	-	-	1060508000		
Accumulated Depreciation - Construction and Heavy Equipment	-	-	-	1060508100		
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	-	1060508200		
Disaster Response and Rescue Equipment	-	-	-	1060509000		
Accumulated Depreciation - Disaster Response and Rescue Equipment	-	-	-	1060509100		
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-	1060509200		
Military, Police and Security Equipment	-	-	-	1060510000		
Accumulated Depreciation - Military, Police and Security Equipment	-	-	-	1060510100		
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	-	1060510200		
Medical Equipment	138,000.00	-	138,000.00	1060511000	138,000.00	
Accumulated Depreciation - Medical Equipment	-	131,100.00	(131,100.00)	1060511100		131,100.00
Accumulated Impairment Losses - Medical Equipment	-	-	-	1060511200		
Printing Equipment	-	-	-	1060512000		
Accumulated Depreciation - Printing Equipment	-	-	-	1060512100		
Accumulated Impairment Losses - Printing Equipment	-	-	-	1060512200		
Sports Equipment	-	-	-	1060513000		
Accumulated Depreciation - Sports Equipment	-	-	-	1060513100		
Accumulated Impairment Losses - Sports Equipment	-	-	-	1060513200		
Technical and Scientific Equipment	87,746.64	-	87,746.64	1060514000	87,746.64	
Accumulated Depreciation - Technical and Scientific Equipment	-	62,519.40	(62,519.40)	1060514100		62,519.40
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	-	1060514200		
Other Equipment	1,198,485.28	-	1,198,485.28	1060599000	1,198,485.28	
Accumulated Depreciation - Other Equipment	-	910,848.94	(910,848.94)	1060599100		910,848.94
Accumulated Impairment Losses - Other Equipment	-	-	-	1060599200		
Motor Vehicles	325,000.00	-	325,000.00	1060601000	325,000.00	
Accumulated Depreciation - Motor Vehicles	-	292,500.00	(292,500.00)	1060601100		292,500.00
Accumulated Impairment Losses - Motor Vehicles	-	-	-	1060601200		
Trains	-	-	-	1060602000		
Accumulated Depreciation - Trains	-	-	-	1060602100		
Accumulated Impairment Losses - Trains	-	-	-	1060602200		
Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603000		
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603100		
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603200		
Watercrafts	-	-	-	1060604000		
Accumulated Depreciation - Watercrafts	-	-	-	1060604100		
Accumulated Impairment Losses - Watercrafts	-	-	-	1060604200		
Other Transportation Equipment	-	-	-	1060699000		
Accumulated Depreciation - Other Transportation Equipment	-	-	-	1060699100		
Accumulated Impairment Losses - Other Transportation Equipment	-	-	-	1060699200		
Furniture and Fixtures	472,570.00	-	472,570.00	1060701000	472,570.00	
Accumulated Depreciation - Furniture and Fixtures	-	421,375.50	(421,375.50)	1060701100		421,375.50
Accumulated Impairment Losses - Furniture and Fixtures	-	-	-	1060701200		

Books	-	-	-	1060702000		
Accumulated Depreciation - Books	-	-	-	1060702100		
Accumulated Impairment Losses - Books	-	-	-	1060702200		
Leased Asset, Land	-	-	-	1060801000		
Accumulated Impairment Losses - Leased Asset, Land	-	-	-	1060801200		
Leased Asset, Buildings and Other Structures	-	-	-	1060802000		
Accumulated Depreciation - Leased Asset, Buildings and Other Structures	-	-	-	1060802100		
Accumulated Impairment Losses - Leased Asset, Buildings and Other Structures	-	-	-	1060802200		
Leased Asset, Machinery and Equipment	-	-	-	1060803000		
Accumulated Depreciation - Leased Asset, Machinery and Equipment	-	-	-	1060803100		
Accumulated Impairment Losses - Leased Asset, Machinery and Equipment	-	-	-	1060803200		
Leased Asset, Transportation Equipment	-	-	-	1060804000		
Accumulated Depreciation - Leased Asset, Transportation Equipment	-	-	-	1060804100		
Accumulated Impairment Losses - Leased Asset, Transportation Equipment	-	-	-	1060804200		
Leased Asset, Furniture and Fixtures	-	-	-	1060805000		
Accumulated Depreciation - Leased Asset, Furniture and Fixtures	-	-	-	1060805100		
Accumulated Impairment Losses - Leased Asset, Furniture and Fixtures	-	-	-	1060805200		
Other Leased Assets	-	-	-	1060899000		
Accumulated Depreciation - Other Leased Asset	-	-	-	1060899100		
Accumulated Impairment Losses - Other Leased Asset	-	-	-	1060899200		
Leased Asset Improvements, Land	-	-	-	1060901000		
Accumulated Depreciation - Leased Asset Improvements, Land	-	-	-	1060901100		
Accumulated Impairment Losses - Leased Asset Improvements, Land	-	-	-	1060901200		
Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902000		
Accumulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902100		
Accumulated Impairment Losses - Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902200		
Other Leased Asset Improvements	-	-	-	1060999000		
Accumulated Depreciation - Other Leased Asset Improvements	-	-	-	1060999100		
Accumulated Impairment Losses - Other Leased Asset Improvements	-	-	-	1060999200		
Historical Buildings	-	-	-	1061101000		
Accumulated Depreciation - Historical Buildings	-	-	-	1061101100		
Accumulated Impairment Losses - Historical Buildings	-	-	-	1061101200		
Works of Arts and Archeological Specimens	-	-	-	1061102000		
Accumulated Depreciation - Works of Arts and Archeological Specimens	-	-	-	1061102100		
Accumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	-	1061102200		
Other Heritage Assets	-	-	-	1061199000		
Accumulated Depreciation - Other Heritage Assets	-	-	-	1061199100		
Accumulated Impairment Losses - Other Heritage Assets	-	-	-	1061199200		
Service Concession - Road Networks	-	-	-	1061201000		
Accumulated Depreciation - Service Concession - Road Networks	-	-	-	1061201100		
Accumulated Impairment Losses - Service Concession - Road Networks	-	-	-	1061201200		
Service Concession - Flood Control Systems	-	-	-	1061202000		
Accumulated Depreciation - Service Concession - Flood Control Systems	-	-	-	1061202100		
Accumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	-	1061202200		
Service Concession - Sewer Systems	-	-	-	1061203000		
Accumulated Depreciation - Service Concession - Sewer Systems	-	-	-	1061203100		
Accumulated Impairment Losses - Service Concession - Sewer Systems	-	-	-	1061203200		
Service Concession - Water Supply Systems	-	-	-	1061204000		
Accumulated Depreciation - Service Concession - Water Supply Systems	-	-	-	1061204100		
Accumulated Impairment Losses - Service Concession - Water Supply Systems	-	-	-	1061204200		
Service Concession - Power Supply Systems	-	-	-	1061205000		
Accumulated Depreciation - Service Concession - Power Supply Systems	-	-	-	1061205100		
Accumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	-	1061205200		
Service Concession - Communication Networks	-	-	-	1061206000		
Accumulated Depreciation - Service Concession - Communication Networks	-	-	-	1061206100		
Accumulated Impairment Losses - Service Concession - Communication Networks	-	-	-	1061206200		
Service Concession - Seaport Systems	-	-	-	1061207000		
Accumulated Depreciation - Service Concession - Seaport Systems	-	-	-	1061207100		
Accumulated Impairment Losses - Service Concession - Seaport Systems	-	-	-	1061207200		
Service Concession - Airport Systems	-	-	-	1061208000		
Accumulated Depreciation - Service Concession - Airport Systems	-	-	-	1061208100		
Accumulated Impairment Losses - Service Concession - Airport Systems	-	-	-	1061208200		
Service Concession - Parks, Plazas and Monuments	-	-	-	1061209000		
Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	-	1061209100		
Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	-	1061209200		
Service Concession - Railway Systems	-	-	-	1061210000		
Accumulated Depreciation - Service Concession - Railway Systems	-	-	-	1061210100		
Accumulated Impairment Losses - Service Concession - Railway Systems	-	-	-	1061210200		
Service Concession - Buildings and Other Structures	-	-	-	1061211000		
Accumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	-	1061211100		
Accumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	-	1061211200		
Other Service Concession Assets	-	-	-	1061299000		
Accumulated Depreciation - Other Service Concession Assets	-	-	-	1061299100		
Accumulated Impairment Losses - Other Service Concession Assets	-	-	-	1061299200		
Bearer Trees, Plants and Crops	-	-	-	1061401000		
Accumulated Depreciation - Bearer Trees, Plants and Crops	-	-	-	1061401100		
Accumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	-	1061401200		
Growing Bearer Trees, Plants and Crops	-	-	-	1061402000		
Construction in Progress - Land Improvements	-	-	-	1069801000		
Construction in Progress - Infrastructure Assets	-	-	-	1069802000		
Construction in Progress - Buildings and Other Structures	-	-	-	1069803000		
Construction in Progress - Leased Assets	-	-	-	1069804000		
Construction in Progress - Leased Asset Improvements	-	-	-	1069805000		
Construction in Progress - Furniture and Fixtures	-	-	-	1069806000		
Construction in Progress - Heritage Assets	-	-	-	1069807000		
Construction in Progress - Service Concession Assets	-	-	-	1069808000		
Work/Zoo and/or Other Animals	-	-	-	1069901000		
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	-	1069901100		
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	-	1069901200		
Growing Work/Zoo and Other Animals	-	-	-	1069902000		
Other Property, Plant and Equipment	-	-	-	1069999000		
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	-	1069999100		
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-	1069999200		
Breeding Stocks	-	-	-	1070101000		
Accumulated Depreciation - Breeding Stocks	-	-	-	1070101100		
Accumulated Impairment Losses - Breeding Stocks	-	-	-	1070101200		
Livestock	-	-	-	1070102000		
Accumulated Depreciation - Livestock	-	-	-	1070102100		
Accumulated Impairment Losses - Livestock	-	-	-	1070102200		
Trees, Plants and Crops	-	-	-	1070103000		
Accumulated Depreciation - Trees, Plants and Crops	-	-	-	1070103100		
Accumulated Impairment Losses - Trees, Plants and Crops	-	-	-	1070103200		
Aquaculture	-	-	-	1070104000		
Accumulated Depreciation - Aquaculture	-	-	-	1070104100		
Accumulated Impairment Losses - Aquaculture	-	-	-	1070104200		
Other Bearer Biological Assets	-	-	-	1070199000		
Accumulated Depreciation - Other Bearer Biological Assets	-	-	-	1070199100		
Accumulated Impairment Losses - Other Bearer Biological Assets	-	-	-	1070199200		

Livestock Held for Consumption/Sale/Distribution	-	-	-	1070201000	
Accumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution	-	-	-	1070201200	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-	1070202000	
Accumulated Impairment Losses - Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-	1070202300	
Other Consumable Biological Assets	-	-	-	1070299000	
Accumulated Impairment Losses - Other Consumable Biological Assets	-	-	-	1070299200	
Patents	-	-	-	1080101000	
Accumulated Amortization - Patents	-	-	-	1080101100	
Accumulated Impairment Losses - Patents	-	-	-	1080101200	
Computer Software	-	-	-	1080102000	
Accumulated Amortization - Computer Software	-	-	-	1080102100	
Accumulated Impairment Losses - Computer Software	-	-	-	1080102200	
Websites	-	-	-	1080103000	
Accumulated Amortization - Websites	-	-	-	1080103100	
Accumulated Impairment Losses - Websites	-	-	-	1080103200	
Copyrights	-	-	-	1080105000	
Accumulated Amortization - Copyrights	-	-	-	1080105100	
Accumulated Impairment Losses - Copyrights	-	-	-	1080105200	
Other Intangible Assets	-	-	-	1080199000	
Accumulated Amortization - Other Intangible Assets	-	-	-	1080199100	
Accumulated Impairment Losses - Other Intangible Assets	-	-	-	1080199200	
Service Concession - Intangible Assets	-	-	-	1080201000	
Accumulated Amortization - Service Concession Intangible Asset	-	-	-	1080201100	
Accumulated Impairment Losses - Service Concession Intangible Asset	-	-	-	1080201200	
Development in Progress - Patents	-	-	-	1089801000	
Development in Progress - Computer Software	-	-	-	1089802000	
Development in Progress - Websites	-	-	-	1089803000	
Development in Progress - Other Intangible Assets	-	-	-	1089899000	
Advances for Operating Expenses	0.46	-	0.46	1990101000	0.46
Advances for Payroll	35,200.00	-	35,200.00	1990102000	35,200.00
Advances to Special Disbursing Officer	-	-	-	1990103000	
Advances to Officers and Employees	-	-	-	1990104000	
Advances to Contractors	-	-	-	1990201000	
Prepaid Rent	-	-	-	1990202000	
Prepaid Registration	-	-	-	1990203000	
Prepaid Interest	-	-	-	1990204000	
Prepaid Insurance	-	-	-	1990205000	
Prepaid Subscription	-	-	-	1990210000	
Other Prepayments	-	-	-	1990299000	
Deposit on Letters of Credit	-	-	-	1990301000	
Guaranty Deposits	315,464.86	-	315,464.86	1990302000	315,464.86
Other Deposits	-	-	-	1990399000	
Deferred Discount on Treasury Bills and Bonds	-	-	-	1990501000	
Acquired Assets	-	-	-	1999901000	
Accumulated Impairment Losses - Acquired Assets	-	-	-	1999901200	
Foreclosed Property/Assets	-	-	-	1999902000	
Accumulated Impairment Losses - Foreclosed Property/Assets	-	-	-	1999902200	
Forfeited Property/Assets	-	-	-	1999903000	
Accumulated Impairment Losses - Forfeited Property/Assets	-	-	-	1999903200	
Confiscated Property/Assets	-	-	-	1999904000	
Accumulated Impairment Losses - Confiscated Property/Assets	-	-	-	1999904200	
Abandoned/Surrendered Property/Assets	-	-	-	1999905000	
Accumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	-	1999905200	
Sequestered Property/Assets	-	-	-	1999906000	
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	-	1999906200	
Other Assets	-	-	-	1999999000	
Accumulated Impairment Losses - Other Assets	-	-	-	1999999200	
Accounts Payable	-	2,470,901.60	2,470,901.60	2010101000	2,470,901.60
Due to Officers and Employees	-	809,893.57	809,893.57	2010102000	809,893.57
Internal Revenue Allotment Payable	-	-	-	2010103000	
Notes Payable	-	-	-	2010104000	
Interest Payable	-	-	-	2010105000	
Operating Lease Payable	-	-	-	2010106000	
Finance Lease Payable	-	-	-	2010107000	
Awards and Rewards Payable	-	-	-	2010108000	
Service Concession Arrangements Payable	-	-	-	2010109000	
Prizes Payable	-	-	-	2010112000	
Indemnities Payable	-	-	-	2010113000	
Payables to Joint Ventures	-	-	-	2010114000	
Payables to Joint Operators	-	-	-	2010115000	
Treasury Bills Payable	-	-	-	2010201000	
Bonds Payable - Domestic	-	-	-	2010202000	
Bonds Payable - Foreign	-	-	-	2010203000	
Loans Payable - Domestic	-	-	-	2010204000	
Loans Payable - Foreign	-	-	-	2010205000	
Tax Refunds Payable	-	-	-	2010301000	
Due to BIR	-	1,435.72	1,435.72	2020101000	1,435.72
Due to GSIS	-	6,134,798.26	6,134,798.26	2020102000	6,134,798.26
Due to Pag-IBIG	-	79,650.90	79,650.90	2020103000	79,650.90
Due to PhilHealth	-	364,273.62	364,273.62	2020104000	364,273.62
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	
Trust Liabilities	-	-	-	2040101000	
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-	-	2040102000	
Bail Bonds Payable	-	-	-	2040103000	
Guaranty/Security Deposits Payable	-	386,886.21	386,886.21	2040104000	386,886.21
Customers' Deposits Payable	-	-	-	2040105000	
Trust Liabilities - Disallowances/Charges	-	-	-	2040108000	
Deferred Finance Lease Revenue	-	-	-	2050101000	
Deferred Service Concession Revenue	-	-	-	2050102000	
Deferred Revenue from Grants and Donations	-	-	-	2050104000	
Other Deferred Credits	-	-	-	2050199000	
Unearned Revenue - Investment Property	-	-	-	2050201000	
Other Unearned Revenue	-	-	-	2050299000	
Pension Benefits Payable	-	-	-	2060101000	
Leave Benefits Payable	-	-	-	2060102000	
Retirement Gratuity Payable	-	-	-	2060103000	
Other Provisions	-	-	-	2060199000	
Other Payables	-	-	-	2999999000	
Accumulated Surplus/(Deficit)	-	671,649,599.69	671,649,599.69	3010101000	671,649,599.69
Revenue and Expense Summary	-	-	-	3030101000	
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-	-	-	3050101000	

Income Tax	-	-	-	4010101000		
Professional Tax	-	-	-	4010102000		
Travel Tax	-	-	-	4010103000		
Immigration Tax	-	-	-	4010104000		
Estate Tax	-	-	-	4010201000		
Donors Tax	-	-	-	4010202000		
Capital Gains Tax	-	-	-	4010203000		
Import Duties	-	-	-	4010301000		
Excise Tax	-	-	-	4010302000		
Business Tax	-	-	-	4010303000		
Tax on Sand, Gravel and Other Quarry Products	-	-	-	4010304000		
Tax on Delivery Vans and Trucks	-	-	-	4010305000		
Tax on Forest Products	-	-	-	4010306000		
Documentary Stamp Tax	-	-	-	4010401000		
Motor Vehicles Users' Charge	-	-	-	4010402000		
Other Taxes	-	-	-	4010499000		
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	-	-	4010501000		
Tax Revenue - Fines and Penalties - Property Taxes	-	-	-	4010502000		
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	-	4010503000		
Tax Revenue - Fines and Penalties - Other Taxes	-	-	-	4010599000		
Permit Fees	-	-	-	4020101000		
Registration Fees	-	-	-	4020102000		
Registration Plates, Tags and Stickers Fees	-	-	-	4020103000		
Clearance and Certification Fees	-	-	-	4020104000		
Franchising Fees	-	-	-	4020105000		
Licensing Fees	-	-	-	4020106000		
Supervision and Regulation Enforcement Fees	-	-	-	4020107000		
Spectrum Usage Fees	-	-	-	4020108000		
Legal Fees	-	-	-	4020109000		
Inspection Fees	-	-	-	4020110000		
Verification and Authentication Fees	-	-	-	4020111000		
Passport and Visa Fees	-	-	-	4020112000		
Processing Fees	-	-	-	4020113000		
Fines and Penalties - Service Income	-	-	-	4020114000		
Other Service Income	-	-	-	4020199000		
School Fees	-	-	-	4020201000		
Affiliation Fees	-	-	-	4020202000		
Examination Fees	-	-	-	4020203000		
Seminar/Training Fees	-	-	-	4020204000		
Rent/Lease Income	-	-	-	4020205000		
Communication Network Fees	-	-	-	4020206000		
Transportation System Fees	-	-	-	4020207000		
Road Network Fees	-	-	-	4020208000		
Waterworks System Fees	-	-	-	4020209000		
Power Supply System Fees	-	-	-	4020210000		
Seaport System Fees	-	-	-	4020211000		
Landing and Parking Fees	-	-	-	4020212000		
Income from Hostels/Dormitories and Other Like Facilities	-	-	-	4020213000		
Slaughterhouse Operation	-	-	-	4020214000		
Income from Printing and Publication	-	-	-	4020215000		
Sales Revenue	-	-	-	4020216000		
Less: Sales Discounts	-	-	-	4020216100		
Hospital Fees	-	-	-	4020217000		
Hospital Discounts, Allowances and Free Services	-	-	-	4020217100		
Guarantee Income	-	-	-	4020218000		
Fidelity Insurance Income	-	-	-	4020219000		
Dividend Income	-	-	-	4020230000		
Interest Income	-	-	-	4020231000		
Share in the Profit of Joint Venture	-	-	-	4020232000		
Fines and Penalties - Business Income	-	-	-	4020233000		
Service Concession Revenue	-	-	-	4020234000		
Other Business Income	-	-	-	4020299000		
Subsidy from National Government	-	2,002,718,066.56	2,002,718,066.56	4030101000		2,002,718,066.56
Assistance from Other National Government Agencies	-	-	-	4030102000		
Assistance from Local Government Units	-	-	-	4030103000		
Assistance from Government-Owned or Controlled Corporations	-	-	-	4030104000		
Subsidy from Other Funds	-	-	-	4030105000		
Subsidy from Central Office	-	-	-	4030106000		
Subsidy from Regional Office/Staff Bureau	-	-	-	4030107000		
Share from National Wealth	-	-	-	4040101000		
Share from PAGCOR/PCSO	-	-	-	4040102000		
Share from Earnings of Government-Owned or Controlled Corporations	-	-	-	4040103000		
Share from Internal Revenue Collections	-	-	-	4040105000		
Donations in Cash	-	-	-	4040201000		-
Donations in Kind	-	629,607.88	629,607.88	4040202000		629,607.88
Grants in Cash	-	-	-	4040301000		
Grants in Kind	-	-	-	4040302000		
Gain on Foreign Exchange (FOREX)	-	-	-	4050101000		
Gain on Sale of Investments	-	-	-	4050102000		
Gain on Sale of Investment Property	-	-	-	4050103000		
Gain on Sale of Property, Plant and Equipment	-	-	-	4050104000		
Gain on Initial Recognition of Biological Assets	-	-	-	4050105000		
Gain on Sale of Biological Assets	-	-	-	4050106000		
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Phys	-	-	-	4050107000		
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price	-	-	-	4050108000		
Gain on Sale of Agricultural Produce	-	-	-	4050109000		
Gain on Sale of Intangible Assets	-	-	-	4050110000		
Gain from Changes in Fair Value of Financial Instruments	-	-	-	4050111000		
Gain on Initial Recognition of Agricultural Produce	-	-	-	4050112000		
Gain on Sale of Unserviceable Property	-	-	-	4050113000		
Other Gains	-	57,820.00	57,820.00	4050199000		57,820.00
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-	4060101000		
Reversal of Impairment Loss	-	-	-	4060201000		
Proceeds from Insurance/Indemnities	-	-	-	4069901000		
Miscellaneous Income	-	85,191.05	85,191.05	4069999000		85,191.05
Salaries and Wages - Regular	1,192,224,220.22	-	1,192,224,220.22	5010101000	1,192,224,220.22	
Salaries and Wages - Casual/Contractual	-	-	-	5010102000		
Salaries and Wages - Substitute Teachers	12,530,396.88	-	12,530,396.88	5010103000	12,530,396.88	
Personal Economic Relief Allowance (PERA)	77,507,272.09	-	77,507,272.09	5010201000	77,507,272.09	
Representation Allowance (RA)	277,625.00	-	277,625.00	5010202000	277,625.00	
Transportation Allowance (TA)	218,375.00	-	218,375.00	5010203000	218,375.00	
Clothing/Uniform Allowance	18,978,000.00	-	18,978,000.00	5010204000	18,978,000.00	
Subsistence Allowance	117,250.00	-	117,250.00	5010205000	117,250.00	
Laundry Allowance	15,974.62	-	15,974.62	5010206000	15,974.62	
Quarters Allowance	-	-	-	5010207000		
Productivity Incentive Allowance	-	-	-	5010208000		
Overseas Allowance	-	-	-	5010209000		
Honoraria	-	-	-	5010210000		

Hazard Pay	1,363,952.40	-	1,363,952.40	5010211000	1,363,952.40
Longevity Pay	-	-	-	5010212000	-
Overtime and Night Pay	-	-	-	5010213000	-
Year End Bonus	99,180,856.45	-	99,180,856.45	5010214000	99,180,856.45
Cash Gift	16,139,750.00	-	16,139,750.00	5010215000	16,139,750.00
Mid-Year Bonus	-	-	-	5010216000	-
Other Bonuses and Allowances	159,923,772.83	-	159,923,772.83	5010299000	159,923,772.83
Retirement and Life Insurance Premiums	144,703,997.57	-	144,703,997.57	5010301000	144,703,997.57
Pag-IBIG Contributions	3,844,800.00	-	3,844,800.00	5010302000	3,844,800.00
PhilHealth Contributions	23,849,690.66	-	23,849,690.66	5010303000	23,849,690.66
Employees Compensation Insurance Premiums	3,897,300.00	-	3,897,300.00	5010304000	3,897,300.00
Provident/Welfare Fund Contributions	-	-	-	5010305000	-
Pension Benefits	-	-	-	5010401000	-
Retirement Gratuity	-	-	-	5010402000	-
Terminal Leave Benefits	7,908,219.76	-	7,908,219.76	5010403000	7,908,219.76
Other Personnel Benefits	83,976,000.00	-	83,976,000.00	5010499000	83,976,000.00
Traveling Expenses - Local	3,608,561.57	-	3,608,561.57	5020101000	3,608,561.57
Traveling Expenses - Foreign	28,677.00	-	28,677.00	5020102000	28,677.00
Training Expenses	18,707,540.44	-	18,707,540.44	5020201000	18,707,540.44
Scholarship Grants/Expenses	-	-	-	5020202000	-
Office Supplies Expenses	13,887,819.44	-	13,887,819.44	5020301000	13,887,819.44
Accountable Forms Expenses	70,000.00	-	70,000.00	5020302000	70,000.00
Non-Accountable Forms Expenses	-	-	-	5020303000	-
Animal/Zoological Supplies Expenses	-	-	-	5020304000	-
Food Supplies Expenses	21,582,461.34	-	21,582,461.34	5020305000	21,582,461.34
Welfare Goods Expenses	-	-	-	5020306000	-
Drugs and Medicines Expenses	1,193,334.77	-	1,193,334.77	5020307000	1,193,334.77
Medical, Dental and Laboratory Supplies Expenses	2,598,336.17	-	2,598,336.17	5020308000	2,598,336.17
Fuel, Oil and Lubricants Expenses	142,406.75	-	142,406.75	5020309000	142,406.75
Agricultural and Marine Supplies Expenses	-	-	-	5020310000	-
Textbooks and Instructional Materials Expenses	15,337,000.00	-	15,337,000.00	5020311000	15,337,000.00
Military, Police and Traffic Supplies Expenses	-	-	-	5020312000	-
Chemical and Filtering Supplies Expenses	-	-	-	5020313000	-
Semi - Expendable Machinery and Equipment Expenses - Machinery	36,275.00	-	36,275.00	5020321001	36,275.00
Semi - Expendable Machinery and Equipment Expenses - Office Equipment	6,127,882.81	-	6,127,882.81	5020321002	6,127,882.81
Semi - Expendable Machinery and Equipment Expenses - Information and Commu	15,248,732.95	-	15,248,732.95	5020321003	15,248,732.95
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry	-	-	-	5020321004	-
Semi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equip	-	-	-	5020321005	-
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321006	-
Semi - Expendable Machinery and Equipment Expenses - Communications Equipm	110,718.40	-	110,718.40	5020321007	110,718.40
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and R	72,070.00	-	72,070.00	5020321008	72,070.00
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Secu	-	-	-	5020321009	-
Semi - Expendable Machinery and Equipment Expenses - Medical Equipment	79,989.00	-	79,989.00	5020321010	79,989.00
Semi - Expendable Machinery and Equipment Expenses - Printing Equipment	56,553.00	-	56,553.00	5020321011	56,553.00
Semi - Expendable Machinery and Equipment Expenses - Sports Equipment	719,320.00	-	719,320.00	5020321012	719,320.00
Semi - Expendable Machinery and Equipment Expenses - Technical and Scientific E	4,514,262.40	-	4,514,262.40	5020321013	4,514,262.40
Semi - Expendable Machinery and Equipment Expenses - Other Equipment	930,535.72	-	930,535.72	5020321099	930,535.72
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtur	19,799,702.12	-	19,799,702.12	5020322001	19,799,702.12
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	-	-	5020322002	-
Agricultural Produce Expenses	-	-	-	5020323000	-
Aquaculture Produce Expenses	-	-	-	5020324000	-
Prisoner Medical Support Expenses	-	-	-	5020329000	-
Other Supplies and Materials Expenses	10,188,418.96	-	10,188,418.96	5020399000	10,188,418.96
Water Expenses	4,292,918.75	-	4,292,918.75	5020401000	4,292,918.75
Electricity Expenses	11,077,332.46	-	11,077,332.46	5020402000	11,077,332.46
Gas/Heating Expenses	-	-	-	5020403000	-
Other Utility Expenses	-	-	-	5020499000	-
Postage and Courier Expenses	218,161.15	-	218,161.15	5020501000	218,161.15
Telephone Expenses	999,795.55	-	999,795.55	5020502000	999,795.55
Internet Subscription Expenses	3,308,119.13	-	3,308,119.13	5020503000	3,308,119.13
Cable, Satellite, Telegraph and Radio Expenses	-	-	-	5020504000	-
Awards/Rewards Expenses	2,000.00	-	2,000.00	5020601000	2,000.00
Prizes	-	-	-	5020602000	-
Indemnities	-	-	-	5020603000	-
Survey Expenses	596,000.00	-	596,000.00	5020701000	596,000.00
Research, Exploration and Development Expenses	-	-	-	5020702000	-
Demolition and Relocation Expenses	-	-	-	5020801000	-
Desilting, Drilling and Dredging Expenses	-	-	-	5020802000	-
Generation, Transmission and Distribution Expenses	-	-	-	5020901000	-
Confidential Expenses	-	-	-	5021001000	-
Intelligence Expenses	-	-	-	5021002000	-
Extraordinary and Miscellaneous Expenses	-	-	-	5021003000	-
Legal Services	-	-	-	5021101000	-
Auditing Services	-	-	-	5021102000	-
Consultancy Services	-	-	-	5021103000	-
Other Professional Services	862,450.00	-	862,450.00	5021199000	862,450.00
Environment/Sanitary Services	-	-	-	5021201000	-
Janitorial Services	12,940,081.81	-	12,940,081.81	5021202000	12,940,081.81
Security Services	9,175,122.13	-	9,175,122.13	5021203000	9,175,122.13
Other General Services	832,073.72	-	832,073.72	5021299000	832,073.72
Repairs and Maintenance - Investment Property	-	-	-	5021301000	-
Repairs and Maintenance - Land Improvements	-	-	-	5021302000	-
Repairs and Maintenance - Infrastructure Assets	-	-	-	5021303000	-
Repairs and Maintenance - Buildings and Other Structures	8,642,033.49	-	8,642,033.49	5021304000	8,642,033.49
Repairs and Maintenance - Machinery and Equipment	706,585.93	-	706,585.93	5021305000	706,585.93
Repairs and Maintenance - Transportation Equipment	96,656.15	-	96,656.15	5021306000	96,656.15
Repairs and Maintenance - Furniture and Fixtures	10,600.00	-	10,600.00	5021307000	10,600.00
Repairs and Maintenance - Leased Assets	-	-	-	5021308000	-
Repairs and Maintenance - Leased Assets Improvements	-	-	-	5021309000	-
Restoration and Maintenance - Heritage Assets	-	-	-	5021310000	-
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	-	-	-	5021321000	-
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-	-	5021322000	-
Repairs and Maintenance - Others	-	-	-	5021398000	-
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	-	5021399000	-
Subsidy to National Government Agencies	-	-	-	5021401000	-
Assistance to Other National Government Agencies	-	-	-	5021402000	-
Assistance to Local Government Units	-	-	-	5021403000	-
Budgetary Support to Government - Owned or Controlled Corporations	-	-	-	5021404000	-
Assistance to Non - Government Organizations/Civil Society Organizations	-	-	-	5021405000	-
Internal Revenue Allotment	-	-	-	5021406000	-
Subsidy to Regional Offices/Staff Bureaus	-	-	-	5021407000	-
Subsidy to Operating Units	-	-	-	5021408000	-
Subsidy to Other Funds	-	-	-	5021409000	-
Subsidies - Others	-	-	-	5021409900	-
Taxes, Duties and Licenses	2,280.00	-	2,280.00	5021501000	2,280.00
Fidelity Bond Premiums	188,729.17	-	188,729.17	5021502000	188,729.17
Insurance Expenses	23,753.76	-	23,753.76	5021503000	23,753.76
Labor and Wages	-	-	-	5021601000	-

Advertising, Promotional and Marketing Expenses	-	-	-	5029901000		
Printing and Publication Expenses	7,899,000.56	-	7,899,000.56	5029902000	7,899,000.56	
Representation Expenses	2,915,795.22	-	2,915,795.22	5029903000	2,915,795.22	
Transportation and Delivery Expenses	402,867.34	-	402,867.34	5029904000	402,867.34	
Rent/Lease Expenses	269,375.00	-	269,375.00	5029905000	269,375.00	
Membership Dues and Contributions to Organizations	-	-	-	5029906000		
Subscription Expenses	18,865.00	-	18,865.00	5029907000	18,865.00	
Donations	-	-	-	5029908000		
Litigation/Acquired Assets Expenses	-	-	-	5029909000		
Loss on Guaranty	-	-	-	5029910000		
Legal Defense Expense	-	-	-	5029921000		
Bank Transaction Fee	-	-	-	5029922000		
Other Maintenance and Operating Expenses	-	-	-	5029999000		
Management Supervision/Trusteeship Fees	-	-	-	5030101000		
Interest Expenses	-	-	-	5030102000		
Guarantee Fees	-	-	-	5030103000		
Bank Charges - Loans/Borrowings	-	-	-	5030104000		
Commitment Fees	-	-	-	5030105000		
Other Financial Charges	-	-	-	5030199000		
Direct Labor	-	-	-	5040101000		
Manufacturing Overhead	-	-	-	5040102000		
Cost of Sales	-	-	-	5040201000		
Depreciation - Investment Property	-	-	-	5050101000		
Depreciation - Land Improvements	-	-	-	5050102000		
Depreciation - Infrastructure Assets	-	-	-	5050103000		
Depreciation - Buildings and Other Structures	20,329,058.40	-	20,329,058.40	5050104000	20,329,058.40	
Depreciation - Machinery and Equipment	10,573,289.67	-	10,573,289.67	5050105000	10,573,289.67	
Depreciation - Transportation Equipment	-	-	-	5050106000		
Depreciation - Furniture, Fixtures and Books	15,750.00	-	15,750.00	5050107000	15,750.00	
Depreciation - Leased Assets	-	-	-	5050108000		
Depreciation - Leased Assets Improvements	-	-	-	5050109000		
Depreciation - Heritage Assets	-	-	-	5050110000		
Depreciation - Service Concession Assets	-	-	-	5050111000		
Depreciation - Bearer Biological Assets	-	-	-	5050113000		
Depreciation - Bearer Trees, Plants and Crops	-	-	-	5050114000		
Depreciation - Other Property, Plant and Equipment	-	-	-	5050199000		
Amortization - Intangible Assets	-	-	-	5050201000		
Amortization - Service Concession - Intangible Assets	-	-	-	5050202000		
Impairment Loss - Financial Assets Held to Maturity	-	-	-	5050301000		
Impairment Loss - Loans and Receivables	-	-	-	5050302000		
Impairment Loss - Lease Receivables	-	-	-	5050303000		
Impairment Loss - Investments in Government-Owned or Contolled Corporations	-	-	-	5050304000		
Impairment Loss - Investments in Joint Venture	-	-	-	5050305000		
Impairment Loss - Other Receivables	-	-	-	5050306000		
Impairment Loss - Inventories	-	-	-	5050307000		
Impairment Loss - Investment Property	-	-	-	5050308000		
Impairment Loss - Property, Plant and Equipment	-	-	-	5050309000		
Impairment Loss - Biological Assets	-	-	-	5050310000		
Impairment Loss - Intangible Assets	-	-	-	5050311000		
Impairment Loss - Other Assets	-	-	-	5050399000		
Loss on Foreign Exchange (FOREX)	-	-	-	5050401000		
Loss on Sale of Investments	-	-	-	5050402000		
Loss on Sale of Investment Property	-	-	-	5050403000		
Loss on Sale of Property, Plant and Equipment	-	-	-	5050404000		
Loss on Sale of Biological Assets	-	-	-	5050405000		
Loss on Sale of Agricultural Produce	-	-	-	5050406000		
Loss on Sale of Intangible Assets	-	-	-	5050407000		
Loss on Sale of Assets	-	-	-	5050408000		
Loss of Assets	-	-	-	5050409000		
Loss on Initial Recognition of Biological Assets	-	-	-	5050411000		
Loss from Changes in Fair Value of Financial Instruments	-	-	-	5050412000		
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Phys	-	-	-	5050413000		
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price	-	-	-	5050414000		
Share in the Loss of the Joint Ventures	-	-	-	5050420000		
Loss on Sale of Unserviceable Property	-	-	-	5050425000		
Other Losses	-	-	-	5050499000		
					2,881,333,753.99	2,881,333,753.99

ASSET & EXPENSES	2,685,388,125.06
LIAB, GE & INCOME	2,685,388,125.06
Difference	-

Total Revenue	2,003,490,685.49
Total Expense	2,078,096,745.71
Should be Net Income	(74,606,060.22)

Total Cash Balance:	589,632.70
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PREPARED BY:

<DESIGNATION>

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DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	0		CITY OF SAN JOSE DEL MONTE SDO
	<u>Amount</u>		
	<u>2023</u>	<u>2022</u>	
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation	<u>2,624,540,260.47</u>	<u>2,579,253,604.37</u>	<u>2,009,529,100.66</u>
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)	2,562,227,161.95	2,448,618,481.00	1,962,193,140.00
Receipt of Notice of Transfer of Cash Allocation (NTCA)	1,638,401.58	64,440,000.00	-
Receipt of NCA for Trust and Other Receipts	-	-	-
Constructive Receipt of NCA for TRA	60,674,696.94	66,195,123.37	47,335,960.66
Receipt of Working Fund for Foreign-Assisted Projects	-	-	-
Collection of Income/Revenues	<u>59,183.19</u>	<u>122,947.00</u>	<u>59,183.19</u>
Collection of tax revenue	-	-	-
Collection of service and business income	1,363.19	-	1,363.19
Collection of other income	57,820.00	122,947.00	57,820.00
Receipt of shares, grants and donations	-	-	-
Receipt of prior years' income	-	-	-
Remittance from NGAs (for BTr NG Books only)	-	-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs	-	-	-
Assistance from Other National Government Agencies (NGAs)	-	-	-
Assistance from Local Government Units (LGUs)	-	-	-
Assistance from Government-Owned or Controlled Corporations (GOCCs)	-	-	-
Collection of Receivables	<u>120,242.00</u>	<u>53,984.82</u>	<u>120,242.00</u>
Collection of loans and receivables	-	-	-
Collection of lease receivables	-	-	-
Collection of receivables from audit disallowances	120,242.00	53,984.82	120,242.00
Collection of other receivables	-	-	-
Receipt of Inter-Agency Fund Transfers	-	-	-
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	-	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	-	-
Receipt of funds for other inter-agency transactions	-	-	-
Receipt of Intra-Agency Fund Transfers	-	-	-
Receipt of funds from CO/Bureaus/ROs/OU for implementation of programs/projects	-	-	-
Receipt of working fund for foreign-assisted projects	-	-	-
Receipt of funds for other intra-agency transactions	-	-	-
Trust Receipts	-	-	-
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	-	-	-
Collection of other trust receipts	-	-	-
Other Receipts	<u>1,616,900.60</u>	<u>507,455.56</u>	<u>490,412.86</u>
Advance collection of income	-	-	-
Receipt of deposits on Letter of Credits	-	-	-
Receipt of refund of guaranty deposits	-	-	-
Receipt of payment for liquidated damages	83,353.48	-	83,353.48
Receipt of unused Petty Cash Fund	-	-	-
Other deferred credits	-	-	-
Refund of overpayment of Personnel Services	1,045,959.07	244,301.06	205,635.92
Refund of overpayment of Maintenance and Other Operating Expenses	199,423.46	16,000.00	199,423.46
Receipt of refund of cash advances	-	5,155.00	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-	-
Other miscellaneous receipts	288,164.59	241,999.50	2,000.00
Adjustments	<u>155,915.25</u>	<u>56,980.81</u>	<u>152,713.69</u>
Restoration of cash for cancelled/lost/stale checks/ADA	155,915.25	55,225.77	152,713.69
Restoration of cash for unreleased checks (for commercial checks only)	-	-	-
Other adjustments - inflow	-	1,755.04	-
Total Cash Inflows	<u>2,626,492,501.51</u>	<u>2,579,994,972.56</u>	<u>2,010,351,652.40</u>
Cash Outflows			
Grant of Loans	-	-	-
Release of funds for sub-loans	-	-	-
Grant of loans	-	-	-
Replenishment of negotiated MDS checks (for BTr NG Books only)	-	-	-
Remittance to National Treasury	<u>1,508,161.20</u>	<u>63,459.05</u>	<u>667,838.05</u>
Payment of Expenses	<u>1,511,270,862.23</u>	<u>1,248,135,848.79</u>	<u>1,164,136,194.11</u>
Payment of personnel services	1,326,063,064.24	1,174,354,860.03	1,019,036,401.83
Payment of maintenance and other operating expenses	184,152,908.15	72,506,828.53	144,936,735.57
Replenishment of petty cash fund	1,054,889.84	1,274,160.23	163,056.71
Payment of financial expenses	-	-	-
Payment of expenses pertaining to/incurred in the prior years	-	-	-
Purchase of Inventories	<u>8,871,286.19</u>	<u>98,362,401.51</u>	<u>1,957,877.56</u>
Purchase of inventories for sale	-	-	-
Purchase of inventories for distribution	-	80,120,261.37	-
Purchase of inventories for consumption	8,871,286.19	18,242,140.14	1,957,877.56
Purchase of raw materials inventory	-	-	-

Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	4,081,862.30	-	2,179,948.95
Purchase of Semi-Expendable, Machinery and Equipment	3,925,037.23	-	2,133,477.81
Purchase of Semi-Expendable Furniture, Fixtures and Books	156,825.07	-	46,471.14
Purchase of Consumable Biological Assets	-	-	-
Purchase of livestock for consumption/sale/distribution	-	-	-
Purchase of trees, plants and crops for consumption/sale/distribution	-	-	-
Purchase of other consumable biological assets	-	-	-
Grant of Cash Advances (should be equal to unliquidated cash advances as of reporting date)	35,200.46	154,702,694.01	35,200.46
Advances for operating expenses	0.46	88,066,661.54	0.46
Advances for payroll	35,200.00	63,719,200.00	35,200.00
Advances for special purpose/time-bound undertakings	-	2,893,905.63	-
Advances to officers and employees	-	22,926.84	-
Prepayments	-	-	-
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-	-
Prepaid Rent	-	-	-
Prepaid Registration	-	-	-
Prepaid Interest	-	-	-
Prepaid Insurance	-	-	-
Prepaid subscription	-	-	-
Other prepayments	-	-	-
Payment of Deposits	-	-	-
Payment of deposits on letter of credits	-	-	-
Payment of guaranty deposits	-	-	-
Payment of other deposits	-	-	-
Payment of prior years' accounts payables for operating expenses	4,819,907.09	18,463,278.53	3,820,978.08
Payment of tax refunds payable	-	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	672,799,619.70	681,658,899.72	479,177,744.78
Remittance of taxes withheld covered by TRA (should be equal to constructive receipt of NCA for TRA)	60,674,696.94	66,195,123.37	47,335,960.66
Remittance of taxes withheld not covered by TRA	-	-	-
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	563,989,514.38	571,409,753.67	424,493,417.30
Remittance of personnel benefit contributions	-	-	-
Remittance of other payables	48,135,408.38	44,054,022.68	7,348,366.82
Grant of Financial Assistance/Subsidy	-	-	-
Grant of financial assistance to other NGAs	-	-	-
Grant of financial assistance to LGUs	-	-	-
Budgetary Support to GOCCs	-	-	-
Grant of financial assistance to Non-Government/Civil Society Organizations	-	-	-
Payment of Internal Revenue Allotment	-	-	-
Grant of other subsidies	-	-	-
Release of Inter-Agency Fund Transfers	168,797.44	6,810,387.05	-
Advances to Procurement Service	168,797.44	150,003.29	-
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services as authorized by law	-	6,660,383.76	-
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	-	-	-
Release of other inter-agency fund transfers	-	-	-
Release of intra-agency fund transfers	410,662,865.74	348,555,332.53	351,574,497.66
Issuance of Working Fund to foreign service posts and regional consular offices	-	-	-
Issuance of NTCA by CO/ROs to ROs/OUTs (should be equal to receipt of NTCA)	-	-	-
Issuance of funding checks by HO/CO/ROs to ROs/OUTs	-	-	-
Release of other intra-agency fund transfers	410,662,865.74	348,555,332.53	351,574,497.66
Other Disbursements	-	5,507.12	-
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/intra-agency fund transfers	-	-	-
Refund of excess inter-agency fund transfers	-	-	-
Refund of excess trust liabilities	-	-	-
Refund of bail bonds	-	-	-
Refund of guaranty/security deposits	-	-	-
Refund of customers' deposit	-	-	-
Refund of trust liabilities-disallowances/charges	-	-	-
Refund of cash advances	-	-	-
Other disbursements	-	5,507.12	-
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	11,997,435.92	5,171,920.93	6,811,034.10
Adjustments	-	1,876,752.27	-
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	-	-	-
Adjustment for dishonored checks	-	-	-
Adjustment for cash shortage	-	-	-
Reversing entry for unreleased checks in previous year (for commercial checks only)	-	-	-
Other adjustments - Outflow	-	1,876,752.27	-
Total Cash Outflows	2,626,215,998.27	2,563,806,481.51	2,010,361,313.75
Net Cash Provided by (Used in) Operating Activities	276,503.24	16,188,491.05	(9,661.35)
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property	-	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-	-
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments	-	-	-
Proceeds from sale of stocks/bonds/marketable securities	-	-	-
Sale of investment in joint venture	-	-	-
Sale of other investments	-	-	-
Receipt of Cash Dividends	-	-	-

Proceeds from Matured/Return of Investments	-	-	-
Redemption of long term investments	-	-	-
Proceeds from matured investments	-	-	-
Proceeds from the return on investment in joint venture	-	-	-
Collection of Long-Term Loans	-	-	-
Repayment of long term-loans by GOCCs/GFIs	-	-	-
Collection of long-term loans	-	-	-
Proceeds from Sale of Other Assets	-	-	-
Total Cash Inflows	-	-	-
Cash Outflows	-	-	-
Purchase/Construction of Investment Property	-	-	-
Purchase/Construction of Property, Plant and Equipment	-	15,954,019.40	-
Purchase of land	-	-	-
Payment for land improvements	-	-	-
Construction of infrastructure assets	-	-	-
Construction of buildings and other structures	-	12,247,091.33	-
Purchase of machinery and equipment	-	945,198.22	-
Purchase of transportation equipment	-	-	-
Purchase of furniture, fixtures and books	-	-	-
Payments for leased assets improvements	-	-	-
Construction in progress	-	-	-
Construction/Acquisition of heritage assets	-	-	-
Payment of Servie Concession Arrangements Payable	-	-	-
Purchase of other property, plant and equipment	-	-	-
Payment of right-of-way	-	-	-
Advances to contractors	-	-	-
Payment of guaranty deposit	-	-	-
Payment of retention fee to contractors	-	2,761,729.85	-
Payment of other fees charged to the projects	-	-	-
Payment of incidental expenses	-	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-	-
Payment of prior years' accounts payable for the construction of property, plant and equipment	-	-	-
Investments	-	-	-
Investment in stocks/bonds/marketable securities	-	-	-
Investment in GOCCs/GFIs	-	-	-
Investment in joint venture	-	-	-
Other long-term investments	-	-	-
Purchase of Bearer Trees, Plants and Crops	-	-	-
Purchase of Bearer Biological Assets	-	-	-
Purchase of breeding stocks	-	-	-
Purchase of livestock	-	-	-
Purchase of trees, plants and crops	-	-	-
Purchase of aquaculture	-	-	-
Purchase of other bearer biological assets	-	-	-
Purchase of Intangible Assets	-	-	-
Purchase of patents	-	-	-
Purchase of computer software	-	-	-
Purchase of websites	-	-	-
Purchase of copyrights	-	-	-
Purchase of other intangible assets	-	-	-
Development in progress	-	-	-
Grant of loans	-	-	-
Release of funds for sub-loans	-	-	-
Grant of loans	-	-	-
Total Cash Outflows	-	15,954,019.40	-
Net Cash Provided by (Used in) Investing Activities	-	(15,954,019.40)	-
Cash Flows From Financing Activities	-	-	-
Cash Inflows	-	-	-
Proceeds from issuance of bills and bonds	-	-	-
Proceeds from issuance of bills	-	-	-
Proceeds from issuance of bonds	-	-	-
Proceeds from Domestic and Foreign Loans	-	-	-
Proceeds from issuance of notes payable	-	-	-
Proceeds from domestic loans	-	-	-
Proceeds from foreign loans	-	-	-
Total Cash Inflows	-	-	-
Cash Outflows	-	-	-
Payment of Long-Term Liabilities	-	-	-
Payment of notes payable	-	-	-
Payment of domestic loans	-	-	-
Payment of foreign loans	-	-	-
Payment of finance lease payable	-	-	-
Payment of other long-term liabilities	-	-	-
Redemption of Bills/Bonds Issued	-	-	-
Payment for redemption of treasury bills	-	-	-
Payment for redemption of bonds	-	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-	-
Payment for other financial expenses/charges (BTR NG only)	-	-	-
Total Cash Outflows	-	-	-
Net Cash Provided By (Used In) Financing Activities	-	-	-

Increase (Decrease) in Cash and Cash Equivalents	<u>276,503.24</u>	<u>234,471.65</u>	<u>(9,661.35)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-		
Cash and Cash Equivalents, Beginning	768,545.23	534,073.58	38,658.00
Cash and Cash Equivalents, Ending	<u>1,045,048.47</u>	<u>768,545.23</u>	<u>28,996.65</u>
Total Cash Balance Per Pre-Closing TB		-	589,632.70
Difference in Cash, Ending per Cash Flow and Pre-Closing TB			560,636.05
Cash, Treasury Agency Deposit - Regular (to be closed at year-end)			560,636.05

Difference -

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CERTIFIED CORRECT:

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DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF CASH FLOWS
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>AMOUNTS</u>	
		<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation		2,624,540,260.47	2,579,253,604.37
Collection of Income/Revenues		59,183.19	122,947.00
Remittance from NGAs (for BTr NG Books only)		-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs		-	-
Collection of Receivables		120,242.00	53,984.82
Receipt of Inter-Agency Fund Transfers		-	-
Receipt of Intra-Agency Fund Transfers		-	-
Trust Receipts		-	-
Other Receipts		1,616,900.60	507,455.56
Adjustments		155,915.25	56,980.81
Total Cash Inflows		2,626,492,501.51	2,579,994,972.56
Cash Outflows			
Grant of Loans		-	-
Replenishment of negotiated MDS checks (for BTr NG Books only)		-	-
Remittance to National Treasury		1,508,161.20	63,459.05
Payment of Expenses		1,511,270,862.23	1,248,135,848.79
Purchase of Inventories		8,871,286.19	98,362,401.51
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books		4,081,862.30	-
Purchase of Consumable Biological Assets		-	-
Grant of Cash Advances		35,200.46	154,702,694.01
Prepayments		-	-
Payment of Deposits		-	-
Payment of prior years' accounts payables for operating expenses		4,819,907.09	18,463,278.53
Payment of tax refunds payable		-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		672,799,619.70	681,658,899.72
Grant of Financial Assistance/Subsidy		-	-
Release of Inter-Agency Fund Transfers		168,797.44	6,810,387.05
Release of intra-agency fund transfers		410,662,865.74	348,555,332.53
Other Disbursements		-	5,507.12
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)		11,997,435.92	5,171,920.93
Adjustments		-	1,876,752.27
Total Cash Outflows		2,626,215,998.27	2,563,806,481.51
Net Cash Provided by (Used in) Operating Activities		276,503.24	16,188,491.05
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments		-	-
Receipt of Cash Dividends		-	-
Proceeds from Matured/Return of Investments		-	-
Collection of Long-Term Loans		-	-
Proceeds from Sale of Other Assets		-	-
Total Cash Inflows		-	-
Cash Outflows			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment		-	15,954,019.40
Investments		-	-

Purchase of Bearer Trees, Plants and Crops	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of loans	-	-
Total Cash Outflows	-	15,954,019.40
Net Cash Provided By (Used In) Investing Activities	-	(15,954,019.40)
Cash Flows From Financing Activities		
Cash Inflows		
Proceeds from issuance of bills and bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	-
Redemption of Bills/Bonds Issued	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-
Payment for other financial expenses/charges (BTr NG only)	-	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrease) in Cash and Cash Equivalents	276,503.24	234,471.65
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, Beginning	768,545.23	534,073.58
Cash and Cash Equivalents, Ending	1,045,048.47	768,545.23

Cash - Collecting Officer	1010101000	-
Petty Cash	1010102000	496.65
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010201000	-
Cash in Bank - Local Currency, Current Account	1010202000	28,500.00
Cash in Bank - Local Currency, Savings Account	1010203000	-
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010301000	-
Cash in Bank - Foreign Currency, Current Account	1010302000	-
Cash in Bank - Foreign Currency, Savings Account	1010303000	-
Cash - Treasury/Agency Deposit, Regular	1010401000	-
Cash - Treasury/Agency Deposit, Special Account	1010402000	-
Cash - Treasury/Agency Deposit, Trust	1010403000	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	-
Cash - Modified Disbursement System (MDS), Special Account	1010405000	-
Cash - Modified Disbursement System (MDS), Trust	1010406000	-
Cash - Tax Remittance Advice	1010407000	-
Cash - Constructive Income and Remittances	1010408000	-
Cash - Constructive Disbursements	1010409000	-
Treasury Bills	1010501000	-
Time Deposits - Local Currency	1010502000	-
Time Deposits - Foreign Currency	1010503000	-
TOTAL		28,996.65

CHECKING: **1,016,051.82**

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	NOTES	Accumulated Surplus/(Deficit)		0
		2023	2022	CITY OF SAN JOSE DEL MONTE SDO Amount
Balance at December 31, 2021		878,065,841.55	712,246,449.97	685,921,808.09
Adjustments:				
Add/(Deduct):				
Changes in accounting policy		(23,345.32)	(4,045,544.57)	(23,345.32)
Prior Period Adjustments\Unrecorded Income and Expenses		(1,077,546.64)	154,394,259.30	(14,248,863.08)
Other Adjustments		-	-	
Restated balance at December 31, 2021		876,964,949.59	862,595,164.70	671,649,599.69
Changes in Net Assets/Equity for Calendar Year				
Add/(Deduct):				
Surplus (Deficit) for the period		(74,606,060.22)	17,351,585.63	(74,606,060.22)
Adjustment of net revenue recognized directly in net assets/equity		(1,400,959.20)	(1,880,908.78)	
Closing of Cash-Treasury/Agency Deposit, Regular		(1,400,959.20)	(1,880,908.78)	(560,636.05)
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 BT-NG only)		-	-	
Closing of Cash-Constructive Income and Other Remittances		-	-	
Closing of Cash-Constructive Disbursements		-	-	
Total Recognized revenue and expense for the period		(76,007,019.42)	15,470,676.85	
Others		-	-	
Balance as at December 31, 2023		800,957,930.17	878,065,841.55	596,482,903.42
1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by DFA and income of BIR remitted by agencies thru TRA)				

CHECKING: EQUITY	TOTALS	
Per Statement of Changes in Net Assets/Equity	876,964,949.59	671,649,599.69
Per Trial Balance	671,649,599.69	671,649,599.69
Difference:	205,315,349.90	-

CHECKING: INCOME	TOTALS	
Per Trial Balance	(74,606,060.22)	
Per Statement of Financial Performance	(74,606,060.22)	
Difference	-	

Cash, Treasury Agency Deposit - Regular (to be closed at year-end) 560,636.05

Difference -

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CERTIFIED CORRECT:

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**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Revenue			
Tax Revenue	-	-	
Tax Revenue - Individual and Corporation			
Income Tax	-	-	4010101000
Professional Tax	-	-	4010102000
Travel Tax	-	-	4010103000
Immigration Tax	-	-	4010104000
Tax Revenue - Property			
Estate Tax	-	-	4010201000
Donors Tax	-	-	4010202000
Capital Gains Tax	-	-	4010203000
Tax Revenue - Goods and Services			
Import Duties	-	-	4010301000
Excise Tax	-	-	4010302000
Business Tax	-	-	4010303000
Tax on Sand, Gravel and Other Quarry Products	-	-	4010304000
Tax on Delivery Vans and Trucks	-	-	4010305000
Tax on Forest Products	-	-	4010306000
Tax Revenue - Others			
Documentary Stamp Tax	-	-	4010401000
Motor Vehicles Users' Charge	-	-	4010402000
Other Taxes	-	-	4010499000
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporat	-	-	4010501000
Tax Revenue - Fines and Penalties - Property Taxes	-	-	4010502000
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	4010503000
Tax Revenue - Fines and Penalties - Other Taxes	-	-	4010599000
Service and Business Income	-	-	
Service Income			
Permit Fees	-	-	4020101000
Registration Fees	-	-	4020102000
Registration Plates, Tags and Stickers Fees	-	-	4020103000
Clearance and Certification Fees	-	-	4020104000
Franchising Fees	-	-	4020105000
Licensing Fees	-	-	4020106000
Supervision and Regulation Enforcement Fees	-	-	4020107000
Spectrum Usage Fees	-	-	4020108000
Legal Fees	-	-	4020109000
Inspection Fees	-	-	4020110000
Verification and Authentication Fees	-	-	4020111000
Passport and Visa Fees	-	-	4020112000
Processing Fees	-	-	4020113000
Fines and Penalties - Service Income	-	-	4020114000
Other Service Income	-	-	4020199000
Business Income			
School Fees	-	-	4020201000
Affiliation Fees	-	-	4020202000
Examination Fees	-	-	4020203000
Seminar/Training Fees	-	-	4020204000
Rent/Lease Income	-	-	4020205000
Communication Network Fees	-	-	4020206000
Transportation System Fees	-	-	4020207000
Road Network Fees	-	-	4020208000
Waterworks System Fees	-	-	4020209000
Power Supply System Fees	-	-	4020210000
Seaport System Fees	-	-	4020211000
Landing and Parking Fees	-	-	4020212000
Income from Hostels/Dormitories and Other Like Facilities	-	-	4020213000
Slaughterhouse Operation	-	-	4020214000
Income from Printing and Publication	-	-	4020215000
Sales Revenue	-	-	4020216000
Less: Sales Discounts	-	-	4020216100
Net Sales	-	-	
Hospital Fees	-	-	4020217000
Less: Hospital Discounts, Allowances and Free Services	-	-	4020217100
Net Hospital Revenue	-	-	
Guarantee Income	-	-	4020218000
Fidelity Insurance Income	-	-	4020219000
Dividend Income	-	-	4020230000
Interest Income	-	-	4020231000
Share in the Profit of Joint Venture	-	-	4020232000
Fines and Penalties - Business Income	-	-	4020233000
Service Concession Revenue	-	-	4020234000
Other Business Income	-	-	4020299000
Shares, Grants and Donations	629,607.88	115,000.00	
Share from National Wealth	-	-	4040101000
Share from PAGCOR/PCSO	-	-	4040102000
Share from Earnings of Government-Owned or Controlled Corporation	-	-	4040103000
Share from Internal Revenue Collections	-	-	4040105000
Donations in Cash	-	-	4040201000
Donations in Kind	629,607.88	115,000.00	4040202000
Grants in Cash	-	-	4040301000
Grants in Kind	-	-	4040302000
Gains	-	-	
Gain on Initial Recognition of Biological Assets	-	-	4050105000

Gain on Sale of Biological Assets	-	-	4050106000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050108000
Gain on Sale of Agricultural Produce	-	-	4050109000
Gain on Initial Recognition of Agricultural Produce	-	-	4050112000
Total Revenue	629,607.88	115,000.00	
Less Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	1,192,224,220.22	1,467,141,880.97	5010101000
Salaries and Wages - Casual/Contractual	-	3,948,847.13	5010102000
Salaries and Wages - Substitute Teachers	12,530,396.88	9,772,464.82	5010103000
	1,204,754,617.10	1,480,863,192.92	
Other Compensation			
Personal Economic Relief Allowance (PERA)	77,507,272.09	101,419,406.37	5010201000
Representation Allowance (RA)	277,625.00	332,000.00	5010202000
Transportation Allowance (TA)	218,375.00	230,000.00	5010203000
Clothing/Uniform Allowance	18,978,000.00	25,224,000.00	5010204000
Subsistence Allowance	117,250.00	129,443.35	5010205000
Laundry Allowance	15,974.62	17,644.15	5010206000
Quarters Allowance	-	-	5010207000
Productivity Incentive Allowance	-	-	5010208000
Overseas Allowance	-	-	5010209000
Honoraria	-	-	5010210000
Hazard Pay	1,363,952.40	1,456,765.35	5010211000
Longevity Pay	-	-	5010212000
Overtime and Night Pay	-	-	5010213000
Year End Bonus	99,180,856.45	122,313,255.90	5010214000
Cash Gift	16,139,750.00	21,222,500.00	5010215000
Mid-Year Bonus	-	29,202,958.00	5010216000
Other Bonuses and Allowances	159,923,772.83	168,717,104.89	5010299000
	373,722,828.39	470,265,078.01	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	144,703,997.57	176,738,709.39	5010301000
Pag-IBIG Contributions	3,844,800.00	5,099,636.67	5010302000
PhilHealth Contributions	23,849,690.66	29,360,023.69	5010303000
Employees Compensation Insurance Premiums	3,897,300.00	5,128,136.67	5010304000
Provident/Welfare Fund Contributions	-	-	5010305000
	176,295,788.23	216,326,506.42	
Other Personnel Benefits			
Pension Benefits	-	-	5010401000
Retirement Gratuity	-	-	5010402000
Terminal Leave Benefits	7,908,219.76	17,288,123.02	5010403000
Other Personnel Benefits	83,976,000.00	8,808,327.84	5010499000
	91,884,219.76	26,096,450.86	
Total Personnel Services	1,846,657,453.48	2,193,551,228.21	
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	3,608,561.57	2,850,180.92	5020101000
Traveling Expenses - Foreign	28,677.00	-	5020102000
	3,637,238.57	2,850,180.92	
Training and Scholarship Expenses			
Training Expenses	18,707,540.44	13,054,336.84	5020201000
Scholarship Grants/Expenses	-	-	5020202000
	18,707,540.44	13,054,336.84	
Supplies and Materials Expenses			
Office Supplies Expenses	13,887,819.44	24,651,148.18	5020301000
Accountable Forms Expenses	70,000.00	80,400.00	5020302000
Non-Accountable Forms Expenses	-	-	5020303000
Animal/Zoological Supplies Expenses	-	-	5020304000
Food Supplies Expenses	21,582,461.34	16,798,269.42	5020305000
Welfare Goods Expenses	-	-	5020306000
Drugs and Medicines Expenses	1,193,334.77	928,813.83	5020307000
Medical, Dental and Laboratory Supplies Expenses	2,598,336.17	13,211,391.86	5020308000
Fuel, Oil and Lubricants Expenses	142,406.75	646,306.67	5020309000
Agricultural and Marine Supplies Expenses	-	-	5020310000
Textbooks and Instructional Materials Expenses	15,337,000.00	19,614,500.00	5020311000
Military, Police and Traffic Supplies Expenses	-	-	5020312000
Chemical and Filtering Supplies Expenses	-	-	5020313000
Agricultural Produce Expenses	-	-	5020323000
Aquaculture Produce Expenses	-	-	5020324000
Prisoner Medical Support Expenses	-	-	5020329000
Other Supplies and Materials Expenses	10,188,418.96	18,609,936.54	5020399000
	64,999,777.43	94,540,766.50	
Semi-Expendable Expenses			
Semi - Expendable Machinery and Equipment Expenses - Machinery	36,275.00	3,847,630.54	5020321001
Semi - Expendable Machinery and Equipment Expenses - Office Equipm	6,127,882.81	16,575,748.54	5020321002
Semi - Expendable Machinery and Equipment Expenses - ICT Equipme	15,248,732.95	27,225,330.03	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural e	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and F	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equip	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communicati	110,718.40	11,979.00	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Resp	72,070.00	84,282.25	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Polic	-	-	5020321009
Semi - Expendable Machinery and Equipment Expenses - Medical Equip	79,989.00	1,369,757.61	5020321010
Semi - Expendable Machinery and Equipment Expenses - Printing Equi	56,553.00	-	5020321011
Semi - Expendable Machinery and Equipment Expenses - Sports Equip	719,320.00	-	5020321012
Semi - Expendable Machinery and Equipment Expenses - Technical anc	4,514,262.40	607,843.20	5020321013
Semi - Expendable Machinery and Equipment Expenses - Other Equipm	930,535.72	1,586,813.58	5020321099
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture	19,799,702.12	32,244,806.58	5020322001
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	44,005,250.00	5020322002
	47,696,041.40	127,559,441.33	
Utility Expenses			
Water Expenses	4,292,918.75	4,184,926.05	5020401000
Electricity Expenses	11,077,332.46	11,259,462.98	5020402000
Gas/Heating Expenses	-	-	5020403000
Other Utility Expenses	-	-	5020499000

	15,370,251.21	15,444,389.03	
Communication Expenses			
Postage and Courier Expenses	218,161.15	266,137.28	5020501000
Telephone Expenses	999,795.55	878,812.21	5020502000
Internet Subscription Expenses	3,308,119.13	4,843,748.27	5020503000
Cable, Satellite, Telegraph and Radio Expenses	-	-	5020504000
	4,526,075.83	5,988,697.76	
Awards/Rewards and Prizes			
Awards/Rewards Expenses	2,000.00	79,000.00	5020601000
Prizes	-	-	5020602000
Indemnities	-	-	5020603000
	2,000.00	79,000.00	
Survey, Research, Exploration and Development Expenses			
Survey Expenses	596,000.00	30,197.00	5020701000
Research, Exploration and Development Expenses	-	-	5020702000
	596,000.00	30,197.00	
Demolition/Relocation and Desilting/Dredging Expenses			
Demolition and Relocation Expenses	-	-	5020801000
Desilting, Drilling and Dredging Expenses	-	-	5020802000
	-	-	
Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	-	-	5020901000
	-	-	
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	-	-	5021001000
Intelligence Expenses	-	-	5021002000
Extraordinary and Miscellaneous Expenses	-	-	5021003000
	-	-	
Professional Services			
Legal Services	-	-	5021101000
Auditing Services	-	-	5021102000
Consultancy Services	-	-	5021103000
Other Professional Services	862,450.00	1,576,879.31	5021199000
	862,450.00	1,576,879.31	
General Services			
Environment/Sanitary Services	-	-	5021201000
Janitorial Services	12,940,081.81	14,469,331.37	5021202000
Security Services	9,175,122.13	12,471,045.95	5021203000
Other General Services	832,073.72	1,044,388.81	5021299000
	22,947,277.66	27,984,766.13	
Repairs and Maintenance			
Repairs and Maintenance - Investment Property	-	-	5021301000
Repairs and Maintenance - Land Improvements	-	-	5021302000
Repairs and Maintenance - Infrastructure Assets	-	-	5021303000
Repairs and Maintenance - Buildings and Other Structures	8,642,033.49	14,525,671.67	5021304000
Repairs and Maintenance - Machinery and Equipment	706,585.93	1,503,812.09	5021305000
Repairs and Maintenance - Transportation Equipment	96,656.15	188,494.81	5021306000
Repairs and Maintenance - Furniture and Fixtures	10,600.00	292,146.00	5021307000
Repairs and Maintenance - Leased Assets	-	-	5021308000
Repairs and Maintenance - Leased Assets Improvements	-	-	5021309000
Restoration and Maintenance - Heritage Assets	-	-	5021310000
Repairs and Maintenance - Semi-Expendable Machinery and Equipmen	-	-	5021321000
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and B	-	-	5021322000
Repairs and Maintenance - Others	-	-	5021398000
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	5021399000
	9,455,875.57	16,510,124.57	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	2,280.00	6,190.00	5021501000
Fidelity Bond Premiums	188,729.17	383,908.34	5021502000
Insurance Expenses	23,753.76	8,243.16	5021503000
	214,762.93	398,341.50	
Labor and Wages			
Labor and Wages	-	264,430.00	5021601000
	-	264,430.00	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	-	-	5029901000
Printing and Publication Expenses	7,899,000.56	13,456,004.11	5029902000
Representation Expenses	2,915,795.22	1,183,597.59	5029903000
Transportation and Delivery Expenses	402,867.34	501,978.00	5029904000
Rent/Lease Expenses	269,375.00	697,752.00	5029905000
Membership Dues and Contributions to Organizations	-	-	5029906000
Subscription Expenses	18,865.00	19,720.00	5029907000
Donations	-	-	5029908000
Litigation/Acquired Assets Expenses	-	-	5029909000
Legal Defense Expense	-	-	5029921000
Bank Transaction Fee	-	150.00	5029922000
Other Maintenance and Operating Expenses	-	-	5029999000
	11,505,903.12	15,859,201.70	
Total Maintenance and Other Operating Expenses	200,521,194.16	322,140,752.59	
Financial Expense			
Management Supervision/Trusteeship Fees	-	-	5030101000
Interest Expenses	-	-	5030102000
Guarantee Fees	-	-	5030103000
Bank Charges - Loans/Borrowings	-	-	5030104000
Commitment Fees	-	-	5030105000
Other Financial Charges	-	-	5030199000
	-	-	
Total Financial Expense	-	-	
Direct Costs			
Cost of Goods Manufactured			
Direct Labor	-	-	5040101000
Manufacturing Overhead	-	-	5040102000
	-	-	
Cost of Sales			
Cost of Sales	-	-	5040201000
	-	-	
Total Direct Costs	-	-	

Non-Cash Expenses**Depreciation**

Depreciation - Investment Property	-	-	5050101000
Depreciation - Land Improvements	-	-	5050102000
Depreciation - Infrastructure Assets	-	-	5050103000
Depreciation - Buildings and Other Structures	20,329,058.40	28,910,562.71	5050104000
Depreciation - Machinery and Equipment	10,573,289.67	13,801,351.60	5050105000
Depreciation - Transportation Equipment	-	-	5050106000
Depreciation - Furniture, Fixtures and Books	15,750.00	47,981.25	5050107000
Depreciation - Leased Assets	-	-	5050108000
Depreciation - Leased Assets Improvements	-	-	5050109000
Depreciation - Heritage Assets	-	-	5050110000
Depreciation - Service Concession Assets	-	-	5050111000
Depreciation - Bearer Biological Assets	-	-	5050113000
Depreciation - Bearer Trees, Plants and Crops	-	-	5050114000
Depreciation - Other Property, Plant and Equipment	-	-	5050199000
	<u>30,918,098.07</u>	<u>42,759,895.56</u>	

Amortization

Amortization - Intangible Assets	-	-	5050201000
Amortization - Service Concession - Intangible Assets	-	-	5050202000
	<u>-</u>	<u>-</u>	

Impairment Loss

Impairment Loss - Financial Assets Held to Maturity	-	-	5050301000
Impairment Loss - Loans and Receivables	-	-	5050302000
Impairment Loss - Lease Receivables	-	-	5050303000
Impairment Loss - Investments in Government-Owned or Contolled Cor	-	-	5050304000
Impairment Loss - Investments in Joint Venture	-	-	5050305000
Impairment Loss - Other Receivables	-	-	5050306000
Impairment Loss - Inventories	-	-	5050307000
Impairment Loss - Investment Property	-	-	5050308000
Impairment Loss - Property, Plant and Equipment	-	-	5050309000
Impairment Loss - Biological Assets	-	-	5050310000
Impairment Loss - Intangible Assets	-	-	5050311000
Impairment Loss - Other Assets	-	-	5050399000
	<u>-</u>	<u>-</u>	

Losses

Loss on Sale of Biological Assets	-	-	5050405000
Loss on Sale of Agricultural Produce	-	-	5050406000
Loss on Initial Recognition of Biological Assets	-	-	5050411000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050414000
	<u>-</u>	<u>-</u>	

Total Non-Cash Expenses

	<u>30,918,098.07</u>	<u>42,759,895.56</u>	
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Current Operating Expenses

	<u>2,078,096,745.71</u>	<u>2,558,451,876.36</u>	
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Surplus (Deficit) from Current Operations

	<u>(2,077,467,137.83)</u>	<u>(2,558,336,876.36)</u>	
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Assistance/Subsidy from

Subsidy from National Government	2,002,718,066.56	2,574,081,683.44	4030101000
Assistance from Other National Government Agencies	-	-	4030102000
Assistance from Local Government Units	-	-	4030103000
Assistance from Government-Owned or Controlled Corporations	-	-	4030104000
Subsidy from Other Funds	-	-	4030105000
Subsidy from Central Office	-	-	4030106000
Subsidy from Regional Office/Staff Bureau	-	-	4030107000
	<u>2,002,718,066.56</u>	<u>2,574,081,683.44</u>	

Less: Assistance/Subsidy to

Subsidy to National Government Agencies	-	-	5021401000
Assistance to Other National Government Agencies	-	-	5021402000
Assistance to Local Government Units	-	-	5021403000
Budgetary Support to Government - Owned or Controlled Corporations	-	-	5021404000
Assistance to Non - Government Organizations/Civil Society Organizati	-	-	5021405000
Internal Revenue Allotment	-	-	5021406000
Subsidy to Regional Offices/Staff Bureaus	-	-	5021407000
Subsidy to Operating Units	-	-	5021408000
Subsidy to Other Funds	-	-	5021409000
Subsidies - Others	-	-	5021409900
	<u>-</u>	<u>-</u>	

Net Financial Assistance/Subsidy

	<u>2,002,718,066.56</u>	<u>2,574,081,683.44</u>	
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Other Non-Operating Income/(Losses)**Sale of Assets**

Sale of Garnished/Confiscated/Abandoned/Seized Goods and Proper	-	-	4060101000
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Reversal of Impairment Loss

Reversal of Impairment Loss	-	-	4060201000
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Miscellaneous Income

Proceeds from Insurance/Indemnities	-	-	4069901000
Miscellaneous Income	85,191.05	1,483,831.55	4069999000
	<u>85,191.05</u>	<u>1,483,831.55</u>	

Gains

Gain on Foreign Exchange (FOREX)	-	-	4050101000
Gain on Sale of Investments	-	-	4050102000
Gain on Sale of Investment Property	-	-	4050103000
Gain on Sale of Property, Plant and Equipment	-	-	4050104000
Gain on Sale of Intangible Assets	-	-	4050110000
Gain from Changes in Fair Value of Financial Instruments	-	-	4050111000
Gain on Sale of Unserviceable Property	-	-	4050113000
Other Gains	57,820.00	122,947.00	4050199000
	<u>57,820.00</u>	<u>122,947.00</u>	

Losses

Loss on Guaranty	-	-	5029910000
Loss on Foreign Exchange (FOREX)	-	-	5050401000
Loss on Sale of Investments	-	-	5050402000
Loss on Sale of Investment Property	-	-	5050403000
Loss on Sale of Property, Plant and Equipment	-	-	5050404000

Loss on Sale of Intangible Assets	-	-	5050407000
Loss on Sale of Assets	-	-	5050408000
Loss of Assets	-	-	5050409000
Loss from Changes in Fair Value of Financial Instruments	-	-	5050412000
Share in the Loss of the Joint Ventures	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	5050425000
Other Losses	-	-	5050499000
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Total Other Non-Operating Income/(Losses)	<u>143,011.05</u>	<u>1,606,778.55</u>	
Surplus (Deficit) for the period	<u>(74,606,060.22)</u>	<u>17,351,585.63</u>	
	-	-	

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
Revenue			
Tax Revenue		-	-
Service and Business Income		-	-
Shares, Grants and Donations		629,607.88	115,000.00
Gains		-	-
Total Revenue		<u>629,607.88</u>	<u>115,000.00</u>
Less: Current Operating Expenses			
Personnel Services		1,846,657,453.48	2,193,551,228.21
Maintenance and Other Operating Expenses		200,521,194.16	322,140,752.59
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		30,918,098.07	42,759,895.56
Current Operating Expenses		<u>2,078,096,745.71</u>	<u>2,558,451,876.36</u>
Surplus/(Deficit) from Current Operations		<u>(2,077,467,137.83)</u>	<u>(2,558,336,876.36)</u>
Net Financial/ Assistance and Subsidy		2,002,718,066.56	2,574,081,683.44
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		85,191.05	1,483,831.55
Gains		57,820.00	122,947.00
Losses		-	-
Surplus (Deficit) for the period		<u>(74,606,060.22)</u>	<u>17,351,585.63</u>

PREPARED BY:

<DESIGNATION>

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<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	2023	2022	Account Code
ASSETS			
Current Assets			
Cash and Cash Equivalents	28,996.65	768,545.23	
Cash on Hand	496.65	32,158.00	
Cash - Collecting Officer	-	-	1010101000
Petty Cash	496.65	32,158.00	1010102000
Cash in Bank - Local Currency	28,500.00	26,500.00	
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	1010201000
Cash in Bank - Local Currency, Current Account	28,500.00	26,500.00	1010202000
Cash in Bank - Local Currency, Savings Account	-	-	1010203000
Cash in Bank - Foreign Currency	-	-	
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-	-	1010301000
Cash in Bank - Foreign Currency, Current Account	-	-	1010302000
Cash in Bank - Foreign Currency, Savings Account	-	-	1010303000
Treasury/Agency Cash Accounts	-	709,887.23	
Cash - Treasury/Agency Deposit, Regular	-	-	1010401000
Cash - Treasury/Agency Deposit, Special Account	-	-	1010402000
Cash - Treasury/Agency Deposit, Trust	-	709,887.23	1010403000
Cash - Modified Disbursement System (MDS), Regular	-	-	1010404000
Cash - Modified Disbursement System (MDS), Special Account	-	-	1010405000
Cash - Modified Disbursement System (MDS), Trust	-	-	1010406000
Cash - Tax Remittance Advice	-	-	1010407000
Cash - Constructive Income and Remittances	-	-	1010408000
Cash - Constructive Disbursements	-	-	1010409000
Cash Equivalents	-	-	
Treasury Bills	-	-	1010501000
Time Deposits - Local Currency	-	-	1010502000
Time Deposits - Foreign Currency	-	-	1010503000
Receivables	318,393.47	152,869.17	
Loans and Receivable Accounts	0.10	-	
Accounts Receivable	0.10	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	0.10	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	-	-	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	-	-	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	169,012.61	150,635.48	
Due from National Government Agencies	169,012.61	150,635.48	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	169,012.61	150,635.48	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

Net Value - Due from Government-Owned or Controlled Corporations	-	-	
Due from Local Government Units	-	-	
Allowance for Impairment - Due from Local Government Units	-	-	
Net Value - Due from Local Government Units	-	-	
Intra-Agency Receivables	-	-	
Due from Central Office	-	-	
Due from Bureaus	-	-	
Due from Regional Offices	-	-	
Due from Operating/Field Units	-	-	
Due from Other Funds	-	-	
Other Receivables	149,380.76	2,233.69	
Receivables - Disallowances/Charges	-	-	
Due from Officers and Employees	149,380.76	2,233.69	
Allowance for Impairment - Due from Officers and Employees	-	-	
Net Value - Due from Officers and Employees	149,380.76	2,233.69	
Due from Non-Government Organizations/Civil Society Organizations	-	-	
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	
Net Value - Due from Non-Government Organizations/Civil Society Organizations	-	-	
Other Receivables	-	-	
Allowance for Impairment - Other Receivables	-	-	
Net Value - Other Receivables	-	-	
Inventories	816,148.29	33,368,377.32	
Inventory Held for Sale	-	-	
Merchandise Inventory	-	-	1040101000
Allowance for Impairment - Merchandise Inventory	-	-	1040101200
Net Value - Merchandise Inventory	-	-	
Inventory Held for Distribution	-	275,195.75	
Food Supplies for Distribution	-	-	1040201000
Allowance for Impairment - Food Supplies for Distribution	-	-	1040201200
Net Value - Food Supplies for Distribution	-	-	
Welfare Goods for Distribution	-	-	1040202000
Allowance for Impairment - Welfare Goods for Distribution	-	-	1040202300
Net Value - Welfare Goods for Distribution	-	-	
Drugs and Medicines for Distribution	-	-	1040203000
Allowance for Impairment - Drugs and Medicines for Distribution	-	-	1040203200
Net Value - Drugs and Medicines for Distribution	-	-	
Medical, Dental and Laboratory Supplies for Distribution	-	266,205.75	1040204000
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	1040204200
Net Value - Medical, Dental and Laboratory Supplies for Distribution	-	266,205.75	
Agricultural and Marine Supplies for Distribution	-	-	1040205000
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	1040205200
Net Value - Agricultural and Marine Supplies for Distribution	-	-	
Agricultural Produce for Distribution	-	-	1040206000
Allowance for Impairment - Agricultural Produce for Distribution	-	-	1040206200
Net Value - Agricultural Produce for Distribution	-	-	
Textbooks and Instructional Materials for Distribution	-	-	1040207000
Allowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	1040207200
Net Value - Textbooks and Instructional Materials for Distribution	-	-	
Construction Materials for Distribution	-	-	1040208000
Allowance for Impairment - Construction Materials for Distribution	-	-	1040208200
Net Value - Construction Materials for Distribution	-	-	
Property and Equipment for Distribution	-	-	1040209000
Allowance for Impairment - Property and Equipment for Distribution	-	-	1040209200
Net Value - Property and Equipment for Distribution	-	-	
Aquaculture Produce for Distribution	-	-	1040210000
Allowance for Impairment - Aquaculture Produce for Distribution	-	-	1040210200
Net Value - Aquaculture Produce for Distribution	-	-	
Other Supplies and Materials for Distribution	-	8,990.00	1040299000
Allowance for Impairment - Other Supplies and Materials for Distribution	-	-	1040299200
Net Value - Other Supplies and Materials for Distribution	-	8,990.00	
Semi-Expendable Machinery and Equipment	-	13,920,653.12	
Semi-Expendable Machinery	-	643,422.08	1040501000
Allowance for Impairment - Semi-Expendable Machinery	-	-	1040501200
Net Value - Semi-Expendable Machinery	-	643,422.08	
Semi-Expendable Office Equipment	-	3,878,571.57	1040502000
Allowance for Impairment - Semi-Expendable Office Equipment	-	-	1040502200
Net Value - Semi-Expendable Office Equipment	-	3,878,571.57	
Semi-Expendable Information and Communication Technology Equipment	-	3,549,184.39	1040503000
Allowance for Impairment - Semi-Expendable Information and Communication Technology Equipment	-	-	1040503200
Net Value - Semi-Expendable Information and Communication Technology Equipment	-	3,549,184.39	
Semi-Expendable Agricultural and Forestry Equipment	-	-	1040504000
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-	1040504200
Net Value - Semi-Expendable Agricultural and Forestry Equipment	-	-	
Semi-Expendable Marine and Fishery Equipment	-	-	1040505000
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	1040505200
Net Value - Semi-Expendable Marine and Fishery Equipment	-	-	
Semi-Expendable Airport Equipment	-	-	1040506000
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-	1040506200
Net Value - Semi-Expendable Airport Equipment	-	-	
Semi-Expendable Communication Equipment	-	191,267.20	1040507000
Allowance for Impairment - Semi-Expendable Communication Equipment	-	-	1040507200
Net Value - Semi-Expendable Communication Equipment	-	191,267.20	
Semi-Expendable Disaster Response and Rescue Equipment	-	-	1040508000
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment	-	-	1040508200
Net Value - Semi-Expendable Disaster Response and Rescue Equipment	-	-	
Semi-Expendable Military, Police and Security Equipment	-	-	1040509000
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	1040509200
Net Value - Semi-Expendable Military, Police and Security Equipment	-	-	
Semi-Expendable Medical Equipment	-	17,560.00	1040510000
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-	1040510200
Net Value - Semi-Expendable Medical Equipment	-	17,560.00	

Semi-Expendable Printing Equipment	-	27,000.00	1040511000
Allowance for Impairment - Semi-Expendable Printing Equipment	-	-	1040511200
Net Value - Semi-Expendable Printing Equipment	-	<u>27,000.00</u>	
Semi-Expendable Sports Equipment	-	-	1040512000
Allowance for Impairment - Semi-Expendable Sports Equipment	-	-	1040512200
Net Value - Semi-Expendable Sports Equipment	-	-	
Semi-Expendable Technical and Scientific Equipment	-	5,254,631.88	1040513000
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	1040513200
Net Value - Semi-Expendable Technical and Scientific Equipment	-	<u>5,254,631.88</u>	
Semi-Expendable Construction Equipment	-	-	1040514000
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	1040514200
Net Value - Semi-Expendable Construction Equipment	-	-	
Semi-Expendable Other Equipment	-	359,016.00	1040599000
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	1040599200
Net Value - Semi-Expendable Other Equipment	-	<u>359,016.00</u>	
Semi-Expendable Furniture, Fixtures and Books	-	7,846,800.00	
Semi-Expendable Furniture and Fixtures	-	7,846,800.00	1040601000
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	1040601200
Net Value - Semi-Expendable Furniture and Fixtures	-	<u>7,846,800.00</u>	
Semi-Expendable Books	-	-	1040602000
Allowance for Impairment - Semi-Expendable Books	-	-	1040602200
Net Value - Semi-Expendable Books	-	-	
Inventory Held for Manufacturing	-	-	
Raw Materials Inventory	-	-	1040301000
Allowance for Impairment - Raw Materials Inventory	-	-	1040301200
Net Value - Raw Materials Inventory	-	-	
Work-in-Process Inventory	-	-	1040302000
Allowance for Impairment - Work-in-Process Inventory	-	-	1040302200
Net Value - Work-in-Process Inventory	-	-	
Finished Goods Inventory	-	-	1040303000
Allowance for Impairment - Finished Goods Inventory	-	-	1040303200
Net Value - Finished Goods Inventory	-	-	
Inventory Held for Consumption	816,148.29	11,325,728.45	
Office Supplies Inventory	616,786.29	6,453,304.92	1040401000
Allowance for Impairment - Office Supplies Inventory	-	-	1040401200
Net Value - Office Supplies Inventory	<u>616,786.29</u>	<u>6,453,304.92</u>	
Accountable Forms, Plates and Stickers Inventory	-	-	1040402000
Allowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	1040402200
Net Value - Accountable Forms, Plates and Stickers Inventory	-	-	
Non-Accountable Forms Inventory	-	-	1040403000
Allowance for Impairment - Non-Accountable Forms Inventory	-	-	1040403200
Net Value - Non-Accountable Forms Inventory	-	-	
Animal/Zoological Supplies Inventory	-	-	1040404000
Allowance for Impairment - Animal/Zoological Supplies Inventory	-	-	1040404200
Net Value - Animal/Zoological Supplies Inventory	-	-	
Food Supplies Inventory	-	-	1040405000
Allowance for Impairment - Food Supplies Inventory	-	-	1040405200
Net Value - Food Supplies Inventory	-	-	
Drugs and Medicines Inventory	-	622,199.30	1040406000
Allowance for Impairment - Drugs and Medicines Inventory	-	-	1040406200
Net Value - Drugs and Medicines Inventory	-	<u>622,199.30</u>	
Medical, Dental and Laboratory Supplies Inventory	-	312,267.39	1040407000
Allowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	1040407200
Net Value - Medical, Dental and Laboratory Supplies Inventory	-	<u>312,267.39</u>	
Fuel, Oil and Lubricants Inventory	-	-	1040408000
Allowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	1040408200
Net Value - Fuel, Oil and Lubricants Inventory	-	-	
Agricultural and Marine Supplies Inventory	-	-	1040409000
Allowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	1040409200
Net Value - Agricultural and Marine Supplies Inventory	-	-	
Textbooks and Instructional Materials Inventory	-	734,057.80	1040410000
Allowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	1040410200
Net Value - Textbooks and Instructional Materials Inventory	-	<u>734,057.80</u>	
Military, Police and Traffic Supplies Inventory	-	-	1040411000
Allowance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	1040411200
Net Value - Military, Police and Traffic Supplies Inventory	-	-	
Chemical and Filtering Supplies Inventory	-	-	1040412000
Allowance for Impairment - Chemical and Filtering Supplies Inventory	-	-	1040412200
Net Value - Chemical and Filtering Supplies Inventory	-	-	
Construction Materials Inventory	-	-	1040413000
Allowance for Impairment - Construction Materials Inventory	-	-	1040413200
Net Value - Construction Materials Inventory	-	-	
Agricultural Produce for Consumption	-	-	1040420000
Allowance for Impairment - Agricultural Produce for Consumption	-	-	1040420200
Net Value - Agricultural Produce for Consumption	-	-	
Aquaculture Produce for Consumption	-	-	1040421000
Allowance for Impairment - Aquaculture Produce for Consumption	-	-	1040421200
Net Value - Aquaculture Produce for Consumption	-	-	
Other Supplies and Materials Inventory	199,362.00	3,203,899.04	1040499000
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	1040499200
Net Value - Other Supplies and Materials Inventory	<u>199,362.00</u>	<u>3,203,899.04</u>	
Investments	-	-	
Financial Assets at Fair Value Through Surplus or Deficit	-	-	
Financial Assets Held for Trading	-	-	1020101000
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020102000
Derivative Financial Assets Held for Trading	-	-	1020103000
Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020104000
Financial Assets - Held to Maturity	-	-	
Investments in Treasury Bills - Local	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	1020201200
Net Value - Investments in Treasury Bills - Local	-	-	

Investments in Treasury Bills - Foreign	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	1020202300
Net Value - Investments in Treasury Bills - Foreign	-	-	
Investments in Treasury Bonds - Local	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	1020203200
Net Value - Investments in Treasury Bonds - Local	-	-	
Investments in Treasury Bonds - Foreign	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	1020204200
Net Value - Investments in Treasury Bonds - Foreign	-	-	
Other Assets	350,665.32	63,848,497.54	
Advances	35,200.46	63,688,512.68	
Advances for Operating Expenses	0.46	12.68	1990101000
Advances for Payroll	35,200.00	63,688,500.00	1990102000
Advances to Special Disbursing Officer	-	-	1990103000
Advances to Officers and Employees	-	-	1990104000
Prepayments	-	-	
Advances to Contractors	-	-	1990201000
Prepaid Rent	-	-	1990202000
Prepaid Registration	-	-	1990203000
Prepaid Interest	-	-	1990204000
Prepaid Insurance	-	-	1990205000
Prepaid Subscription	-	-	1990210000
Other Prepayments	-	-	1990299000
Deposits	315,464.86	159,984.86	
Deposit on Letters of Credit	-	-	1990301000
Guaranty Deposits	315,464.86	159,984.86	1990302000
Other Deposits	-	-	1990399000
Deferred Charges	-	-	
Deferred Discount on Treasury Bills and Bonds	-	-	1990501000
Total Current Assets	1,514,203.73	98,138,289.26	
Non - Current Assets			
Receivables	1,801,902.65	1,811,968.96	
Loans and Receivable Accounts	-	-	
Accounts Receivable	-	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	-	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	-	-	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	-	-	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	-	-	
Due from National Government Agencies	-	-	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	-	-	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	
Net Value - Due from Government-Owned or Controlled Corporations	-	-	
Due from Local Government Units	-	-	
Allowance for Impairment - Due from Local Government Units	-	-	
Net Value - Due from Local Government Units	-	-	
Intra-Agency Receivables	1,409,174.63	1,409,174.63	
Due from Central Office	-	-	
Due from Bureaus	-	-	

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

Due from Regional Offices	1,409,174.63	1,409,174.63	
Due from Operating/Field Units	-	-	
Due from Other Funds	-	-	
Other Receivables	392,728.02	402,794.33	
Receivables - Disallowances/Charges	329,949.01	333,949.01	
Due from Officers and Employees	62,779.01	68,845.32	
Allowance for Impairment - Due from Officers and Employees	-	-	
Net Value - Due from Officers and Employees	62,779.01	68,845.32	
Due from Non-Government Organizations/Civil Society Organizations	-	-	
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	
Net Value - Due from Non-Government Organizations/Civil Society Organizations	-	-	
Other Receivables	-	-	
Allowance for Impairment - Other Receivables	-	-	
Net Value - Other Receivables	-	-	
Investments	-	-	
Financial Assets - Others	-	-	
Investments in Stocks	-	-	1020301000
Investments in Bonds	-	-	1020302000
Other Investments	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Government - Owned or Controlled Corporations	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corporations	-	-	1020401200
Net Value - Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Joint Ventures	-	-	
Investments in Joint Ventures	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	1020501200
Net Value - Investments in Joint Ventures	-	-	
Sinking Fund	-	-	
Sinking Fund	-	-	1020701000
Investments in Time Deposits	-	-	
Investments in Time Deposits - Local Currency	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	1021102000
Investment Property	-	-	
Land and Buildings	-	-	
Investment Property, Land	-	-	1050101000
Accumulated Impairment Losses - Investment Property, Land	-	-	1050101200
Net Value	-	-	
Investment Property, Buildings	-	-	1050102000
Accumulated Depreciation - Investment Property, Buildings	-	-	1050102100
Accumulated Impairment Losses - Investment Property, Buildings	-	-	1050102200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Investment Property, Buildings	-	-	1059801000
Property, Plant and Equipment	603,648,109.51	793,511,831.56	
Land	88,313,580.70	114,112,950.70	
Land	88,313,580.70	114,112,950.70	1060101000
Accumulated Impairment Losses - Land	-	-	1060101200
Net Value	88,313,580.70	114,112,950.70	
Land Improvements	-	62,673.12	
Land Improvements, Aquaculture Structures	-	-	1060201000
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	1060201100
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	1060201200
Net Value	-	-	
Land Improvements, Reforestation Projects	-	-	1060202000
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	1060202300
Net Value	-	-	
Other Land Improvements	-	829,428.79	1060299000
Accumulated Depreciation - Other Land Improvements	-	(766,755.67)	1060299100
Accumulated Impairment Losses - Other Land Improvements	-	-	1060299200
Net Value	-	62,673.12	
Infrastructure Assets	-	-	
Road Networks	-	-	1060301000
Accumulated Depreciation - Road Networks	-	-	1060301100
Accumulated Impairment Losses - Road Networks	-	-	1060301200
Net Value	-	-	
Flood Control Systems	-	-	1060302000
Accumulated Depreciation - Flood Control Systems	-	-	1060302100
Accumulated Impairment Losses - Flood Control Systems	-	-	1060302200
Net Value	-	-	
Sewer Systems	-	-	1060303000
Accumulated Depreciation - Sewer Systems	-	-	1060303100
Accumulated Impairment Losses - Sewer Systems	-	-	1060303200
Net Value	-	-	
Water Supply Systems	-	-	1060304000
Accumulated Depreciation - Water Supply Systems	-	-	1060304100
Accumulated Impairment Losses - Water Supply Systems	-	-	1060304200
Net Value	-	-	
Power Supply Systems	-	-	1060305000
Accumulated Depreciation - Power Supply Systems	-	-	1060305100
Accumulated Impairment Losses - Power Supply Systems	-	-	1060305200
Net Value	-	-	
Communication Networks	-	-	1060306000
Accumulated Depreciation - Communication Networks	-	-	1060306100

Accumulated Impairment Losses - Communication Networks	-	-	1060306200
Net Value	-	-	
Seaport Systems	-	-	1060307000
Accumulated Depreciation - Seaport Systems	-	-	1060307100
Accumulated Impairment Losses - Seaport Systems	-	-	1060307200
Net Value	-	-	
Airport Systems	-	-	1060308000
Accumulated Depreciation - Airport Systems	-	-	1060308100
Accumulated Impairment Losses - Airport Systems	-	-	1060308200
Net Value	-	-	
Parks, Plazas and Monuments	-	-	1060309000
Accumulated Depreciation - Parks, Plazas and Monuments	-	-	1060309100
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	1060309200
Net Value	-	-	
Railway Systems	-	-	1060310000
Accumulated Depreciation - Railway Systems	-	-	1060310100
Accumulated Impairment Losses - Railway Systems	-	-	1060310200
Net Value	-	-	
Other Infrastructure Assets	-	-	1060399000
Accumulated Depreciation - Other Infrastructure Assets	-	-	1060399100
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	1060399200
Net Value	-	-	
Buildings and Other Structures	496,969,683.13	648,925,924.74	
Buildings	52,267,298.50	59,107,298.50	1060401000
Accumulated Depreciation - Buildings	(2,963,718.30)	(14,032,123.10)	1060401100
Accumulated Impairment Losses - Buildings	-	-	1060401200
Net Value	<u>49,303,580.20</u>	<u>45,075,175.40</u>	
School Buildings	604,051,564.46	808,402,173.53	1060402000
Accumulated Depreciation - School Buildings	(157,478,119.45)	(207,160,475.90)	1060402100
Accumulated Impairment Losses - School Buildings	-	-	1060402200
Net Value	<u>446,573,445.01</u>	<u>601,241,697.63</u>	
Hospitals and Health Centers	-	-	1060403000
Accumulated Depreciation - Hospitals and Health Centers	-	-	1060403100
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	1060403200
Net Value	-	-	
Markets	-	-	1060404000
Accumulated Depreciation - Markets	-	-	1060404100
Accumulated Impairment Losses - Markets	-	-	1060404200
Net Value	-	-	
Slaughterhouses	-	-	1060405000
Accumulated Depreciation - Slaughterhouses	-	-	1060405100
Accumulated Impairment Losses - Slaughterhouses	-	-	1060405200
Net Value	-	-	
Hostels and Dormitories	-	-	1060406000
Accumulated Depreciation - Hostels and Dormitories	-	-	1060406100
Accumulated Impairment Losses - Hostels and Dormitories	-	-	1060406200
Net Value	-	-	
Other Structures	1,092,657.92	5,886,505.74	1060499000
Accumulated Depreciation - Other Structures	-	(3,277,454.03)	1060499100
Accumulated Impairment Losses - Other Structures	-	-	1060499200
Net Value	<u>1,092,657.92</u>	<u>2,609,051.71</u>	
Machinery and Equipment	18,281,151.18	30,136,058.05	
Machinery	250,000.00	498,050.00	1060501000
Accumulated Depreciation - Machinery	(225,000.00)	(460,647.50)	1060501100
Accumulated Impairment Losses - Machinery	-	-	1060501200
Net Value	<u>25,000.00</u>	<u>37,402.50</u>	
Office Equipment	552,084.08	552,084.08	1060502000
Accumulated Depreciation - Office Equipment	(496,875.67)	(496,875.67)	1060502100
Accumulated Impairment Losses - Office Equipment	-	-	1060502200
Net Value	<u>55,208.41</u>	<u>55,208.41</u>	
Information and Communication Technology Equipment	50,844,750.86	51,419,685.86	1060503000
Accumulated Depreciation - Information and Communication Technology Equipment	(32,963,571.67)	(23,180,854.33)	1060503100
Accumulated Impairment Losses - Information and Communication Technology Equip	-	-	1060503200
Net Value	<u>17,881,179.19</u>	<u>28,238,831.53</u>	
Agricultural and Forestry Equipment	-	-	1060504000
Accumulated Depreciation - Agricultural and Forestry Equipment	-	-	1060504100
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	1060504200
Net Value	-	-	
Marine and Fishery Equipment	-	-	1060505000
Accumulated Depreciation - Marine and Fishery Equipment	-	-	1060505100
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	1060505200
Net Value	-	-	
Airport Equipment	-	-	1060506000
Accumulated Depreciation - Airport Equipment	-	-	1060506100
Accumulated Impairment Losses - Airport Equipment	-	-	1060506200
Net Value	-	-	
Communication Equipment	-	-	1060507000
Accumulated Depreciation - Communication Equipment	-	-	1060507100
Accumulated Impairment Losses - Communication Equipment	-	-	1060507200
Net Value	-	-	
Construction and Heavy Equipment	-	-	1060508000
Accumulated Depreciation - Construction and Heavy Equipment	-	-	1060508100
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	1060508200
Net Value	-	-	
Disaster Response and Rescue Equipment	-	-	1060509000
Accumulated Depreciation - Disaster Response and Rescue Equipment	-	-	1060509100
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	1060509200
Net Value	-	-	
Military, Police and Security Equipment	-	-	1060510000
Accumulated Depreciation - Military, Police and Security Equipment	-	-	1060510100
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	1060510200
Net Value	-	-	
Medical Equipment	138,000.00	138,000.00	1060511000
Accumulated Depreciation - Medical Equipment	(131,100.00)	(131,100.00)	1060511100
Accumulated Impairment Losses - Medical Equipment	-	-	1060511200

Net Value	6,900.00	6,900.00	
Printing Equipment	-	-	1060512000
Accumulated Depreciation - Printing Equipment	-	-	1060512100
Accumulated Impairment Losses - Printing Equipment	-	-	1060512200
Net Value	-	-	
Sports Equipment	-	-	1060513000
Accumulated Depreciation - Sports Equipment	-	-	1060513100
Accumulated Impairment Losses - Sports Equipment	-	-	1060513200
Net Value	-	-	
Technical and Scientific Equipment	87,746.64	419,062.34	1060514000
Accumulated Depreciation - Technical and Scientific Equipment	(62,519.40)	(45,847.56)	1060514100
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	1060514200
Net Value	25,227.24	373,214.78	
Other Equipment	1,198,485.28	2,119,367.33	1060599000
Accumulated Depreciation - Other Equipment	(910,848.94)	(694,866.50)	1060599100
Accumulated Impairment Losses - Other Equipment	-	-	1060599200
Net Value	287,636.34	1,424,500.83	
Transportation Equipment	32,500.00	77,148.90	
Motor Vehicles	325,000.00	1,525,928.84	1060601000
Accumulated Depreciation - Motor Vehicles	(292,500.00)	(1,448,779.94)	1060601100
Accumulated Impairment Losses - Motor Vehicles	-	-	1060601200
Net Value	32,500.00	77,148.90	
Trains	-	-	1060602000
Accumulated Depreciation - Trains	-	-	1060602100
Accumulated Impairment Losses - Trains	-	-	1060602200
Net Value	-	-	
Aircrafts and Aircrafts Ground Equipment	-	-	1060603000
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	1060603100
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	1060603200
Net Value	-	-	
Watercrafts	-	-	1060604000
Accumulated Depreciation - Watercrafts	-	-	1060604100
Accumulated Impairment Losses - Watercrafts	-	-	1060604200
Net Value	-	-	
Other Transportation Equipment	-	-	1060699000
Accumulated Depreciation - Other Transportation Equipment	-	-	1060699100
Accumulated Impairment Losses - Other Transportation Equipment	-	-	1060699200
Net Value	-	-	
Furniture, Fixtures and Books	51,194.50	197,076.05	
Furniture and Fixtures	472,570.00	1,042,201.00	1060701000
Accumulated Depreciation - Furniture and Fixtures	(421,375.50)	(845,124.95)	1060701100
Accumulated Impairment Losses - Furniture and Fixtures	-	-	1060701200
Net Value	51,194.50	197,076.05	
Books	-	-	1060702000
Accumulated Depreciation - Books	-	-	1060702100
Accumulated Impairment Losses - Books	-	-	1060702200
Net Value	-	-	
Leased Assets	-	-	
Leased Assets, Land	-	-	1060801000
Accumulated Impairment Losses - Leased Assets, Land	-	-	1060801200
Net Value	-	-	
Leased Assets, Buildings and Other Structures	-	-	1060802000
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-	1060802100
Accumulated Impairment Losses - Leased Assets, Buildings and Other	-	-	1060802200
Net Value	-	-	
Leased Assets, Machinery and Equipment	-	-	1060803000
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-	1060803100
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-	1060803200
Net Value	-	-	
Leased Assets, Transportation Equipment	-	-	1060804000
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-	1060804100
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-	1060804200
Net Value	-	-	
Leased Assets, Furniture and Fixtures	-	-	1060805000
Accumulated Depreciation - Leased Assets, Furniture and Fixtures	-	-	1060805100
Accumulated Impairment Losses - Leased Assets, Furniture and Fixtures	-	-	1060805200
Net Value	-	-	
Other Leased Assets	-	-	1060899000
Accumulated Depreciation - Other Leased Assets	-	-	1060899100
Accumulated Impairment Losses - Other Leased Assets	-	-	1060899200
Net Value	-	-	
Leased Assets Improvements	-	-	
Leased Assets Improvements, Land	-	-	1060901000
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	1060901100
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	1060901200
Net Value	-	-	
Leased Asset Improvements, Buildings and Other Structures	-	-	1060902000
Accumulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	1060902100
Accumulated Impairment Losses - Leased Asset Improvements, Buildings and	-	-	1060902200
Net Value	-	-	
Other Leased Assets Improvements	-	-	1060999000
Accumulated Depreciation - Other Leased Assets Improvements	-	-	1060999100
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	1060999200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Land Improvements	-	-	1069801000
Construction in Progress - Infrastructure Assets	-	-	1069802000
Construction in Progress - Buildings and Other Structures	-	-	1069803000
Construction in Progress - Leased Assets	-	-	1069804000
Construction in Progress - Leased Assets Improvements	-	-	1069805000
Construction in Progress - Furniture and Fixtures	-	-	1069806000
Construction in Progress - Heritage Assets	-	-	1069807000

Construction in Progress - Service Concession Assets	-	-	1069808000
Heritage Assets	-	-	
Historical Buildings	-	-	1061101000
Accumulated Depreciation - Historical Buildings	-	-	1061101100
Accumulated Impairment Losses - Historical Buildings	-	-	1061101200
Net Value	-	-	
Works of Arts and Archeological Specimens	-	-	1061102000
Accumulated Depreciation - Works of Arts and Archeological Specimens	-	-	1061102100
Accumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	1061102200
Net Value	-	-	
Other Heritage Assets	-	-	1061199000
Accumulated Depreciation - Other Heritage Assets	-	-	1061199100
Accumulated Impairment Losses - Other Heritage Assets	-	-	1061199200
Net Value	-	-	
Service Concession - Tangible Assets	-	-	
Service Concession - Road Networks	-	-	1061201000
Accumulated Depreciation - Service Concession - Road Networks	-	-	1061201100
Accumulated Impairment Losses - Service Concession - Road Networks	-	-	1061201200
Net Value	-	-	
Service Concession - Flood Control Systems	-	-	1061202000
Accumulated Depreciation - Service Concession - Flood Control Systems	-	-	1061202100
Accumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	1061202300
Net Value	-	-	
Service Concession - Sewer Systems	-	-	1061203000
Accumulated Depreciation - Service Concession - Sewer Systems	-	-	1061203100
Accumulated Impairment Losses - Service Concession - Sewer Systems	-	-	1061203200
Net Value	-	-	
Service Concession - Water Supply Systems	-	-	1061204000
Accumulated Depreciation - Service Concession - Water Supply Systems	-	-	1061204100
Accumulated Impairment Losses - Service Concession - Water Supply Systems	-	-	1061204200
Net Value	-	-	
Service Concession - Power Supply Systems	-	-	1061205000
Accumulated Depreciation - Service Concession - Power Supply Systems	-	-	1061205100
Accumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	1061205200
Net Value	-	-	
Service Concession - Communication Networks	-	-	1061206000
Accumulated Depreciation - Service Concession - Communication Networks	-	-	1061206100
Accumulated Impairment Losses - Service Concession - Communication Networks	-	-	1061206200
Net Value	-	-	
Service Concession - Seaport Systems	-	-	1061207000
Accumulated Depreciation - Service Concession - Seaport Systems	-	-	1061207100
Accumulated Impairment Losses - Service Concession - Seaport Systems	-	-	1061207200
Net Value	-	-	
Service Concession - Airport Systems	-	-	1061208000
Accumulated Depreciation - Service Concession - Airport Systems	-	-	1061208100
Accumulated Impairment Losses - Service Concession - Airport Systems	-	-	1061208200
Net Value	-	-	
Service Concession - Parks, Plazas and Monuments	-	-	1061209000
Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	1061209100
Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	1061209200
Net Value	-	-	
Service Concession - Railway Systems	-	-	1061210000
Accumulated Depreciation - Service Concession - Railway Systems	-	-	1061210100
Accumulated Impairment Losses - Service Concession - Railway Systems	-	-	1061210200
Net Value	-	-	
Service Concession - Buildings and Other Structures	-	-	1061211000
Accumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	1061211100
Accumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	1061211200
Net Value	-	-	
Other Service Concession Assets	-	-	1061299000
Accumulated Depreciation - Other Service Concession Assets	-	-	1061299100
Accumulated Impairment Losses - Other Service Concession Assets	-	-	1061299200
Net Value	-	-	
Bearer Trees, Plants and Crops	-	-	
Bearer Trees, Plants and Crops	-	-	1061401000
Accumulated Depreciation - Bearer Trees, Plants and Crops	-	-	1061401100
Accumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	1061401200
Net Value	-	-	
Growing Bearer Trees, Plants and Crops	-	-	1061402000
Other Property, Plant and Equipment	-	-	
Work/Zoo and/or Other Animals	-	-	1069901000
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	1069901100
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	1069901200
Net Value	-	-	
Growing Work/Zoo and Other Animals	-	-	1069902000
Other Property, Plant and Equipment	-	-	1069999000
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	1069999100
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	1069999200
Net Value	-	-	
Biological Assets	-	-	
Bearer Biological Assets	-	-	
Breeding Stocks	-	-	1070101000
Accumulated Depreciation - Breeding Stocks	-	-	1070101100
Accumulated Impairment Losses - Breeding Stocks	-	-	1070101200
Net Value	-	-	
Livestock	-	-	1070102000
Accumulated Depreciation - Livestock	-	-	1070102100
Accumulated Impairment Losses - Livestock	-	-	1070102200
Net Value	-	-	
Trees, Plants and Crops	-	-	1070103000
Accumulated Depreciation - Trees, Plants and Crops	-	-	1070103100

Accumulated Impairment Losses - Trees, Plants and Crops	-	-	1070103200
Net Value	-	-	
Aquaculture	-	-	1070104000
Accumulated Depreciation - Aquaculture	-	-	1070104100
Accumulated Impairment Losses - Aquaculture	-	-	1070104200
Net Value	-	-	
Other Bearer Biological Assets	-	-	1070199000
Accumulated Depreciation - Other Bearer Biological Assets	-	-	1070199100
Accumulated Impairment Losses - Other Bearer Biological Assets	-	-	1070199200
Net Value	-	-	
Consumable Biological Assets	-	-	
Livestock Held for Consumption/Sale/Distribution	-	-	1070201000
Consumption/Sale/Distribution	-	-	1070201200
Net Value	-	-	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	1070202000
Consumption/Sale/Distribution	-	-	1070202300
Net Value	-	-	
Other Consumable Biological Assets	-	-	1070299000
Accumulated Impairment Losses - Other Consumable Biological Assets	-	-	1070299200
Net Value	-	-	
Intangible Assets	-	-	
Intangible Assets	-	-	
Patents	-	-	1080101000
Accumulated Amortization - Patents	-	-	1080101100
Accumulated Impairment Losses - Patents	-	-	1080101200
Net Value	-	-	
Computer Software	-	-	1080102000
Accumulated Amortization - Computer Software	-	-	1080102100
Accumulated Impairment Losses - Computer Software	-	-	1080102200
Net Value	-	-	
Websites	-	-	1080103000
Accumulated Amortization - Websites	-	-	1080103100
Accumulated Impairment Losses - Websites	-	-	1080103200
Net Value	-	-	
Copyrights	-	-	1080105000
Accumulated Amortization - Copyrights	-	-	1080105100
Accumulated Impairment Losses - Copyrights	-	-	1080105200
Net Value	-	-	
Other Intangible Assets	-	-	1080199000
Accumulated Amortization - Other Intangible Assets	-	-	1080199100
Accumulated Impairment Losses - Other Intangible Assets	-	-	1080199200
Net Value	-	-	
Service Concession - Intangible Assets	-	-	
Service Concession - Intangible Assets	-	-	1080201000
Accumulated Amortization - Service Concession Intangible Asset	-	-	1080201100
Accumulated Impairment Losses - Service Concession Intangible Asset	-	-	1080201200
Net Value	-	-	
Development in Progress	-	-	
Development in Progress - Patents	-	-	1089801000
Development in Progress - Computer Software	-	-	1089802000
Development in Progress - Websites	-	-	1089803000
Development in Progress - Other Intangible Assets	-	-	1089899000
Other Assets	-	-	
Acquired Assets	-	-	1999901000
Accumulated Impairment Losses - Acquired Assets	-	-	1999901200
Net Value	-	-	
Foreclosed Property/Assets	-	-	1999902000
Accumulated Impairment Losses - Foreclosed Property/Assets	-	-	1999902200
Net Value	-	-	
Forfeited Property/Assets	-	-	1999903000
Accumulated Impairment Losses - Forfeited Property/Assets	-	-	1999903200
Net Value	-	-	
Confiscated Property/Assets	-	-	1999904000
Accumulated Impairment Losses - Confiscated Property/Assets	-	-	1999904200
Net Value	-	-	
Abandoned/Surrendered Property/Assets	-	-	1999905000
Accumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	1999905200
Net Value	-	-	
Sequestered Property/Assets	-	-	1999906000
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	1999906200
Net Value	-	-	
Other Assets	-	-	1999999000
Accumulated Impairment Losses - Other Assets	-	-	1999999200
Net Value	-	-	
Total Non-Current Assets	605,450,012.16	795,323,800.52	
TOTAL ASSETS	606,964,215.89	893,462,089.78	
LIABILITIES AND NET ASSETS/EQUITY			
Liabilities			
Current Liabilities			
Financial Liabilities	3,925,816.27	4,376,556.93	
Payables	3,925,816.27	4,376,556.93	
Accounts Payable	2,601,493.95	3,906,868.31	
Due to Officers and Employees	1,324,322.32	469,688.62	
Internal Revenue Allotment Payable	-	-	

Notes Payable	-	-
Interest Payable	-	-
Operating Lease Payable	-	-
Finance Lease Payable	-	-
Awards and Rewards Payable	-	-
Service Concession Arrangements Payable	-	-
Prizes Payable	-	-
Indemnities Payable	-	-
Payables to Joint Ventures	-	-
Payables to Joint Operators	-	-
Bills/Bonds/Loans Payable (Current Portion)	-	-
Treasury Bills Payable	-	-
Bonds Payable - Domestic	-	-
Bonds Payable - Foreign	-	-
Loans Payable - Domestic	-	-
Loans Payable - Foreign	-	-
Tax Refunds Payable	-	-
Tax Refunds Payable	-	-
Inter-Agency Payables	4,431,628.04	6,140,706.57
Due to BIR	1,435.72	197,796.33
Due to GSIS	3,788,224.39	5,146,301.44
Due to Pag-IBIG	42,700.00	222,154.14
Due to PhilHealth	599,267.93	574,454.66
Due to NGAs	-	-
Due to GOCCs	-	-
Due to LGUs	-	-
Intra-Agency Payables	-	-
Due to Central Office	-	-
Due to Bureaus	-	-
Due to Regional Offices	-	-
Due to Operating Units	-	-
Due to Other Funds	-	-
Trust Liabilities	-	-
Trust Liabilities	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	-	-
Customers' Deposits Payable	-	-
Trust Liabilities - Disallowances/Charges	-	-
Other Payables	996,051.82	709,887.23
Total Current Liabilities	9,353,496.13	11,227,150.73
Non- Current Liabilities		
Payables	24,008.40	-
Accounts Payable	2,400.00	-
Due to Officers and Employees	21,608.40	-
Internal Revenue Allotment Payable	-	-
Notes Payable	-	-
Interest Payable	-	-
Operating Lease Payable	-	-
Finance Lease Payable	-	-
Awards and Rewards Payable	-	-
Service Concession Arrangements Payable	-	-
Prizes Payable	-	-
Indemnities Payable	-	-
Payables to Joint Ventures	-	-
Payables to Joint Operators	-	-
Bills/Bonds/Loans Payable (Non-Current Portion)	-	-
Treasury Bills Payable	-	-
Bonds Payable - Domestic	-	-
Bonds Payable - Foreign	-	-
Loans Payable - Domestic	-	-
Loans Payable - Foreign	-	-
Tax Refunds Payable	-	-
Tax Refunds Payable	-	-
Inter-Agency Payables	3,929,382.82	3,782,211.29
Due to BIR	-	-
Due to GSIS	3,811,709.07	3,662,207.61
Due to Pag-IBIG	36,950.90	14,758.43
Due to PhilHealth	80,722.85	105,245.25
Due to NGAs	-	-
Due to GOCCs	-	-
Due to LGUs	-	-
Intra-Agency Payables	-	-
Due to Central Office	-	-
Due to Bureaus	-	-
Due to Regional Offices	-	-
Due to Operating Units	-	-
Due to Other Funds	-	-
Trust Liabilities	386,886.21	386,886.21
Trust Liabilities	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	386,886.21	386,886.21

BASED ON THE AGING OF PAYABLE ACCOUNTS

BASED ON THE AGING OF PAYABLE ACCOUNTS

Customers' Deposits Payable	-	-	
Trust Liabilities - Disallowances/Charges	-	-	
Other Payables	<u>-</u>	<u>-</u>	
Deferred Credits/Unearned Income	-	-	
Deferred Finance Lease Revenue	-	-	2050101000
Deferred Service Concession Revenue	-	-	2050102000
Deferred Revenue from Grants and Donations	-	-	2050104000
Other Deferred Credits	-	-	2050199000
Unearned Revenue - Investment Property	-	-	2050201000
Other Unearned Revenue	-	-	2050299000
Provisions	-	-	
Pension Benefits Payable	-	-	2060101000
Leave Benefits Payable	-	-	2060102000
Retirement Gratuity Payable	-	-	2060103000
Other Provisions	-	-	2060199000
Total Non -Current Liabilities	<u>4,340,277.43</u>	<u>4,169,097.50</u>	
Total Liabilities	<u>13,693,773.56</u>	<u>15,396,248.23</u>	
Total Assets Less Total Liabilities	<u>593,270,442.33</u>	<u>878,065,841.55</u>	
Net Assets/Equity			
Government Equity	<u>800,957,930.17</u>	<u>878,065,841.55</u>	
Accumulated Surplus/(Deficit)	800,957,930.17	878,065,841.55	3010101000
Total Net Assets/Equity	<u>800,957,930.17</u>	<u>878,065,841.55</u>	
	(207,687,487.84)	-	

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DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION
REGULAR FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		28,996.65	768,545.23
Receivables		318,393.47	152,869.17
Inventories		816,148.29	33,368,377.32
Investments		-	-
Other Current Assets		350,665.32	63,848,497.54
Total Current Assets		<u>1,514,203.73</u>	<u>98,138,289.26</u>
Non - Current Assets			
Receivables		1,801,902.65	1,811,968.96
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		603,648,109.51	793,511,831.56
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
Total Non-Current Assets		<u>605,450,012.16</u>	<u>795,323,800.52</u>
Total Assets		<u>606,964,215.89</u>	<u>893,462,089.78</u>
LIABILITIES AND NET ASSETS/EQUITY			
LIABILITIES			
Current Liabilities			
Financial Liabilities		3,925,816.27	4,376,556.93
Inter-Agency Payables		4,431,628.04	6,140,706.57
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		996,051.82	709,887.23
Total Current Liabilities		<u>9,353,496.13</u>	<u>11,227,150.73</u>
Non- Current Liabilities			
Financial Liabilities		24,008.40	-
Inter-Agency Payables		3,929,382.82	3,782,211.29
Intra-Agency Payables		-	-
Trust Liabilities		386,886.21	386,886.21
Other Payables		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Total Non- Current Liabilities		<u>4,340,277.43</u>	<u>4,169,097.50</u>
Total Liabilities		<u>13,693,773.56</u>	<u>15,396,248.23</u>
Total Assets Less Total Liabilities		<u>593,270,442.33</u>	<u>878,065,841.55</u>
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit		800,957,930.17	878,065,841.55
Total Net Assets/Equity		<u>800,957,930.17</u>	<u>878,065,841.55</u>
		(207,687,487.84)	-

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Allowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	-	1040207200		
Construction Materials for Distribution	-	-	-	1040208000		
Allowance for Impairment - Construction Materials for Distribution	-	-	-	1040208200		
Property and Equipment for Distribution	-	-	-	1040209000		
Allowance for Impairment - Property and Equipment for Distribution	-	-	-	1040209200		
Aquaculture Produce for Distribution	-	-	-	1040210000		
Allowance for Impairment - Aquaculture Produce for Distribution	-	-	-	1040210200		
Other Supplies and Materials for Distribution	-	-	-	1040299000		
Allowance for Impairment - Other Supplies and Materials for Distribution	-	-	-	1040299200		
Raw Materials Inventory	-	-	-	1040301000		
Allowance for Impairment - Raw Materials Inventory	-	-	-	1040301200		
Work-in-Process Inventory	-	-	-	1040302000		
Allowance for Impairment - Work-in-Process Inventory	-	-	-	1040302200		
Finished Goods Inventory	-	-	-	1040303000		
Allowance for Impairment - Finished Goods Inventory	-	-	-	1040303200		
Office Supplies Inventory	-	-	-	1040401000		
Allowance for Impairment - Office Supplies Inventory	-	-	-	1040401200		
Accountable Forms, Plates and Stickers Inventory	-	-	-	1040402000		
Allowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	-	1040402200		
Non-Accountable Forms Inventory	-	-	-	1040403000		
Allowance for Impairment - Non-Accountable Forms Inventory	-	-	-	1040403200		
Animal/Zoological Supplies Inventory	-	-	-	1040404000		
Allowance for Impairment - Animal/Zoological Supplies Inventory	-	-	-	1040404200		
Food Supplies Inventory	-	-	-	1040405000		
Allowance for Impairment - Food Supplies Inventory	-	-	-	1040405200		
Drugs and Medicines Inventory	-	-	-	1040406000		
Allowance for Impairment - Drugs and Medicines Inventory	-	-	-	1040406200		
Medical, Dental and Laboratory Supplies Inventory	-	-	-	1040407000		
Allowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	-	1040407200		
Fuel, Oil and Lubricants Inventory	-	-	-	1040408000		
Allowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	-	1040408200		
Agricultural and Marine Supplies Inventory	-	-	-	1040409000		
Allowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	-	1040409200		
Textbooks and Instructional Materials Inventory	-	-	-	1040410000		
Allowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	-	1040410200		
Military, Police and Traffic Supplies Inventory	-	-	-	1040411000		
Allowance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	-	1040411200		
Chemical and Filtering Supplies Inventory	-	-	-	1040412000		
Allowance for Impairment - Chemical and Filtering Supplies Inventory	-	-	-	1040412200		
Construction Materials Inventory	-	-	-	1040413000		
Allowance for Impairment - Construction Materials Inventory	-	-	-	1040413200		
Agricultural Produce for Consumption	-	-	-	1040420000		
Allowance for Impairment - Agricultural Produce for Consumption	-	-	-	1040420200		
Aquaculture Produce for Consumption	-	-	-	1040421000		
Allowance for Impairment - Aquaculture Produce for Consumption	-	-	-	1040421200		
Other Supplies and Materials Inventory	-	-	-	1040499000		
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	-	1040499200		
Semi-Expendable Machinery	-	-	-	1040501000		
Allowance for Impairment - Semi-Expendable Machinery	-	-	-	1040501200		
Semi-Expendable Office Equipment	-	-	-	1040502000		
Allowance for Impairment - Semi-Expendable Office Equipment	-	-	-	1040502200		
Semi-Expendable Information and Communication Technology Equipment	-	-	-	1040503000		
Allowance for Impairment - Semi-Expendable Information and Communications Techn	-	-	-	1040503200		
Semi-Expendable Agricultural and Forestry Equipment	-	-	-	1040504000		
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-	-	1040504200		
Semi-Expendable Marine and Fishery Equipment	-	-	-	1040505000		
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	-	1040505200		
Semi-Expendable Airport Equipment	-	-	-	1040506000		
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-	-	1040506200		
Semi-Expendable Communications Equipment	-	-	-	1040507000		
Allowance for Impairment - Semi-Expendable Communications Equipment	-	-	-	1040507200		
Semi-Expendable Disaster Response and Rescue Equipment	-	-	-	1040508000		
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipme	-	-	-	1040508200		
Semi-Expendable Military, Police and Security Equipment	-	-	-	1040509000		
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	-	1040509200		
Semi-Expendable Medical Equipment	-	-	-	1040510000		
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-	-	1040510200		
Semi-Expendable Printing Equipment	-	-	-	1040511000		
Allowance for Impairment - Semi-Expendable Printing Equipment	-	-	-	1040511200		
Semi-Expendable Sports Equipment	-	-	-	1040512000		
Allowance for Impairment - Semi-Expendable Sports Equipment	-	-	-	1040512200		
Semi-Expendable Technical and Scientific Equipment	-	-	-	1040513000		
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	-	1040513200		
Semi-Expendable Construction Equipment	-	-	-	1040514000		
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	-	1040514200		
Semi-Expendable Other Equipment	-	-	-	1040599000		
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	-	1040599200		
Semi-Expendable Furniture and Fixtures	-	-	-	1040601000		
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	-	1040601200		
Semi-Expendable Books	-	-	-	1040602000		
Allowance for Impairment - Semi-Expendable Books	-	-	-	1040602200		
Investment Property, Land	-	-	-	1050101000		
Accumulated Impairment Losses - Investment Property, Land	-	-	-	1050101200		
Investment Property, Buildings	-	-	-	1050102000		
Accumulated Depreciation - Investment Property, Buildings	-	-	-	1050102100		
Accumulated Impairment Losses - Investment Property, Buildings	-	-	-	1050102200		
Construction in Progress - Investment Property, Buildings	-	-	-	1059801000		
Land	-	-	-	1060101000		
Accumulated Impairment Losses - Land	-	-	-	1060101200		
Land Improvements, Aquaculture Structures	-	-	-	1060201000		
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-	1060201100		
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-	1060201200		
Land Improvements, Reforestation Projects	-	-	-	1060202000		
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	-	1060202300		
Other Land Improvements	-	-	-	1060299000		
Accumulated Depreciation - Other Land Improvements	-	-	-	1060299100		
Accumulated Impairment Losses - Other Land Improvements	-	-	-	1060299200		
Road Networks	-	-	-	1060301000		
Accumulated Depreciation - Road Networks	-	-	-	1060301100		
Accumulated Impairment Losses - Road Networks	-	-	-	1060301200		
Flood Control Systems	-	-	-	1060302000		
Accumulated Depreciation - Flood Control Systems	-	-	-	1060302100		
Accumulated Impairment Losses - Flood Control Systems	-	-	-	1060302200		
Sewer Systems	-	-	-	1060303000		
Accumulated Depreciation - Sewer Systems	-	-	-	1060303100		
Accumulated Impairment Losses - Sewer Systems	-	-	-	1060303200		
Water Supply Systems	-	-	-	1060304000		
Accumulated Depreciation - Water Supply Systems	-	-	-	1060304100		
Accumulated Impairment Losses - Water Supply Systems	-	-	-	1060304200		
Power Supply Systems	-	-	-	1060305000		

Accumulated Depreciation - Power Supply Systems	-	-	-	1060305100		
Accumulated Impairment Losses - Power Supply Systems	-	-	-	1060305200		
Communication Networks	-	-	-	1060306000		
Accumulated Depreciation - Communication Networks	-	-	-	1060306100		
Accumulated Impairment Losses - Communication Networks	-	-	-	1060306200		
Seaport Systems	-	-	-	1060307000		
Accumulated Depreciation - Seaport Systems	-	-	-	1060307100		
Accumulated Impairment Losses - Seaport Systems	-	-	-	1060307200		
Airport Systems	-	-	-	1060308000		
Accumulated Depreciation - Airport Systems	-	-	-	1060308100		
Accumulated Impairment Losses - Airport Systems	-	-	-	1060308200		
Parks, Plazas and Monuments	-	-	-	1060309000		
Accumulated Depreciation - Parks, Plazas and Monuments	-	-	-	1060309100		
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-	1060309200		
Railway Systems	-	-	-	1060310000		
Accumulated Depreciation - Railway Systems	-	-	-	1060310100		
Accumulated Impairment Losses - Railway Systems	-	-	-	1060310200		
Other Infrastructure Assets	-	-	-	1060399000		
Accumulated Depreciation - Other Infrastructure Assets	-	-	-	1060399100		
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	-	1060399200		
Buildings	-	-	-	1060401000		
Accumulated Depreciation - Buildings	-	-	-	1060401100		
Accumulated Impairment Losses - Buildings	-	-	-	1060401200		
School Buildings	-	-	-	1060402000		
Accumulated Depreciation - School Buildings	-	-	-	1060402100		
Accumulated Impairment Losses - School Buildings	-	-	-	1060402200		
Hospitals and Health Centers	-	-	-	1060403000		
Accumulated Depreciation - Hospitals and Health Centers	-	-	-	1060403100		
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	-	1060403200		
Markets	-	-	-	1060404000		
Accumulated Depreciation - Markets	-	-	-	1060404100		
Accumulated Impairment Losses - Markets	-	-	-	1060404200		
Slaughterhouses	-	-	-	1060405000		
Accumulated Depreciation - Slaughterhouses	-	-	-	1060405100		
Accumulated Impairment Losses - Slaughterhouses	-	-	-	1060405200		
Hostels and Dormitories	-	-	-	1060406000		
Accumulated Depreciation - Hostels and Dormitories	-	-	-	1060406100		
Accumulated Impairment Losses - Hostels and Dormitories	-	-	-	1060406200		
Other Structures	-	-	-	1060499000		
Accumulated Depreciation - Other Structures	-	-	-	1060499100		
Accumulated Impairment Losses - Other Structures	-	-	-	1060499200		
Machinery	-	-	-	1060501000		
Accumulated Depreciation - Machinery	-	-	-	1060501100		
Accumulated Impairment Losses - Machinery	-	-	-	1060501200		
Office Equipment	-	-	-	1060502000		
Accumulated Depreciation - Office Equipment	-	-	-	1060502100		
Accumulated Impairment Losses - Office Equipment	-	-	-	1060502200		
Information and Communication Technology Equipment	-	-	-	1060503000		
Accumulated Depreciation - Information and Communication Technology Equipment	-	-	-	1060503100		
Accumulated Impairment Losses - Information and Communication Technology Equipment	-	-	-	1060503200		
Agricultural and Forestry Equipment	-	-	-	1060504000		
Accumulated Depreciation - Agricultural and Forestry Equipment	-	-	-	1060504100		
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	-	1060504200		
Marine and Fishery Equipment	-	-	-	1060505000		
Accumulated Depreciation - Marine and Fishery Equipment	-	-	-	1060505100		
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	-	1060505200		
Airport Equipment	-	-	-	1060506000		
Accumulated Depreciation - Airport Equipment	-	-	-	1060506100		
Accumulated Impairment Losses - Airport Equipment	-	-	-	1060506200		
Communication Equipment	-	-	-	1060507000		
Accumulated Depreciation - Communication Equipment	-	-	-	1060507100		
Accumulated Impairment Losses - Communication Equipment	-	-	-	1060507200		
Construction and Heavy Equipment	-	-	-	1060508000		
Accumulated Depreciation - Construction and Heavy Equipment	-	-	-	1060508100		
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	-	1060508200		
Disaster Response and Rescue Equipment	-	-	-	1060509000		
Accumulated Depreciation - Disaster Response and Rescue Equipment	-	-	-	1060509100		
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-	1060509200		
Military, Police and Security Equipment	-	-	-	1060510000		
Accumulated Depreciation - Military, Police and Security Equipment	-	-	-	1060510100		
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	-	1060510200		
Medical Equipment	-	-	-	1060511000		
Accumulated Depreciation - Medical Equipment	-	-	-	1060511100		
Accumulated Impairment Losses - Medical Equipment	-	-	-	1060511200		
Printing Equipment	-	-	-	1060512000		
Accumulated Depreciation - Printing Equipment	-	-	-	1060512100		
Accumulated Impairment Losses - Printing Equipment	-	-	-	1060512200		
Sports Equipment	-	-	-	1060513000		
Accumulated Depreciation - Sports Equipment	-	-	-	1060513100		
Accumulated Impairment Losses - Sports Equipment	-	-	-	1060513200		
Technical and Scientific Equipment	-	-	-	1060514000		
Accumulated Depreciation - Technical and Scientific Equipment	-	-	-	1060514100		
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	-	1060514200		
Other Equipment	-	-	-	1060599000		
Accumulated Depreciation - Other Equipment	-	-	-	1060599100		
Accumulated Impairment Losses - Other Equipment	-	-	-	1060599200		
Motor Vehicles	-	-	-	1060601000		
Accumulated Depreciation - Motor Vehicles	-	-	-	1060601100		
Accumulated Impairment Losses - Motor Vehicles	-	-	-	1060601200		
Trains	-	-	-	1060602000		
Accumulated Depreciation - Trains	-	-	-	1060602100		
Accumulated Impairment Losses - Trains	-	-	-	1060602200		
Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603000		
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603100		
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	-	1060603200		
Watercrafts	-	-	-	1060604000		
Accumulated Depreciation - Watercrafts	-	-	-	1060604100		
Accumulated Impairment Losses - Watercrafts	-	-	-	1060604200		
Other Transportation Equipment	-	-	-	1060699000		
Accumulated Depreciation - Other Transportation Equipment	-	-	-	1060699100		
Accumulated Impairment Losses - Other Transportation Equipment	-	-	-	1060699200		
Furniture and Fixtures	-	-	-	1060701000		
Accumulated Depreciation - Furniture and Fixtures	-	-	-	1060701100		
Accumulated Impairment Losses - Furniture and Fixtures	-	-	-	1060701200		
Books	-	-	-	1060702000		
Accumulated Depreciation - Books	-	-	-	1060702100		
Accumulated Impairment Losses - Books	-	-	-	1060702200		
Leased Asset, Land	-	-	-	1060801000		
Accumulated Impairment Losses - Leased Asset, Land	-	-	-	1060801200		
Leased Asset, Buildings and Other Structures	-	-	-	1060802000		

Accumulated Depreciation - Leased Asset, Buildings and Other Structures	-	-	-	1060802100		
Accumulated Impairment Losses - Leased Asset, Buildings and Other Structures	-	-	-	1060802200		
Leased Asset, Machinery and Equipment	-	-	-	1060803000		
Accumulated Depreciation - Leased Asset, Machinery and Equipment	-	-	-	1060803100		
Accumulated Impairment Losses - Leased Asset, Machinery and Equipment	-	-	-	1060803200		
Leased Asset, Transportation Equipment	-	-	-	1060804000		
Accumulated Depreciation - Leased Asset, Transportation Equipment	-	-	-	1060804100		
Accumulated Impairment Losses - Leased Asset, Transportation Equipment	-	-	-	1060804200		
Leased Asset, Furniture and Fixtures	-	-	-	1060805000		
Accumulated Depreciation - Leased Asset, Furniture and Fixtures	-	-	-	1060805100		
Accumulated Impairment Losses - Leased Asset, Furniture and Fixtures	-	-	-	1060805200		
Other Leased Assets	-	-	-	1060899000		
Accumulated Depreciation - Other Leased Asset	-	-	-	1060899100		
Accumulated Impairment Losses - Other Leased Asset	-	-	-	1060899200		
Leased Asset Improvements, Land	-	-	-	1060901000		
Accumulated Depreciation - Leased Asset Improvements, Land	-	-	-	1060901100		
Accumulated Impairment Losses - Leased Asset Improvements, Land	-	-	-	1060901200		
Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902000		
Accumulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902100		
Accumulated Impairment Losses - Leased Asset Improvements, Buildings and Other Structures	-	-	-	1060902200		
Other Leased Asset Improvements	-	-	-	1060999000		
Accumulated Depreciation - Other Leased Asset Improvements	-	-	-	1060999100		
Accumulated Impairment Losses - Other Leased Asset Improvements	-	-	-	1060999200		
Historical Buildings	-	-	-	1061101000		
Accumulated Depreciation - Historical Buildings	-	-	-	1061101100		
Accumulated Impairment Losses - Historical Buildings	-	-	-	1061101200		
Works of Arts and Archeological Specimens	-	-	-	1061102000		
Accumulated Depreciation - Works of Arts and Archeological Specimens	-	-	-	1061102100		
Accumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	-	1061102200		
Other Heritage Assets	-	-	-	1061199000		
Accumulated Depreciation - Other Heritage Assets	-	-	-	1061199100		
Accumulated Impairment Losses - Other Heritage Assets	-	-	-	1061199200		
Service Concession - Road Networks	-	-	-	1061201000		
Accumulated Depreciation - Service Concession - Road Networks	-	-	-	1061201100		
Accumulated Impairment Losses - Service Concession - Road Networks	-	-	-	1061201200		
Service Concession - Flood Control Systems	-	-	-	1061202000		
Accumulated Depreciation - Service Concession - Flood Control Systems	-	-	-	1061202100		
Accumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	-	1061202300		
Service Concession - Sewer Systems	-	-	-	1061203000		
Accumulated Depreciation - Service Concession - Sewer Systems	-	-	-	1061203100		
Accumulated Impairment Losses - Service Concession - Sewer Systems	-	-	-	1061203200		
Service Concession - Water Supply Systems	-	-	-	1061204000		
Accumulated Depreciation - Service Concession - Water Supply Systems	-	-	-	1061204100		
Accumulated Impairment Losses - Service Concession - Water Supply Systems	-	-	-	1061204200		
Service Concession - Power Supply Systems	-	-	-	1061205000		
Accumulated Depreciation - Service Concession - Power Supply Systems	-	-	-	1061205100		
Accumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	-	1061205200		
Service Concession - Communication Networks	-	-	-	1061206000		
Accumulated Depreciation - Service Concession - Communication Networks	-	-	-	1061206100		
Accumulated Impairment Losses - Service Concession - Communication Networks	-	-	-	1061206200		
Service Concession - Seaport Systems	-	-	-	1061207000		
Accumulated Depreciation - Service Concession - Seaport Systems	-	-	-	1061207100		
Accumulated Impairment Losses - Service Concession - Seaport Systems	-	-	-	1061207200		
Service Concession - Airport Systems	-	-	-	1061208000		
Accumulated Depreciation - Service Concession - Airport Systems	-	-	-	1061208100		
Accumulated Impairment Losses - Service Concession - Airport Systems	-	-	-	1061208200		
Service Concession - Parks, Plazas and Monuments	-	-	-	1061209000		
Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	-	1061209100		
Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	-	1061209200		
Service Concession - Railway Systems	-	-	-	1061210000		
Accumulated Depreciation - Service Concession - Railway Systems	-	-	-	1061210100		
Accumulated Impairment Losses - Service Concession - Railway Systems	-	-	-	1061210200		
Service Concession - Buildings and Other Structures	-	-	-	1061211000		
Accumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	-	1061211100		
Accumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	-	1061211200		
Other Service Concession Assets	-	-	-	1061299000		
Accumulated Depreciation - Other Service Concession Assets	-	-	-	1061299100		
Accumulated Impairment Losses - Other Service Concession Assets	-	-	-	1061299200		
Bearer Trees, Plants and Crops	-	-	-	1061401000		
Accumulated Depreciation - Bearer Trees, Plants and Crops	-	-	-	1061401100		
Accumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	-	1061401200		
Growing Bearer Trees, Plants and Crops	-	-	-	1061402000		
Construction in Progress - Land Improvements	-	-	-	1069801000		
Construction in Progress - Infrastructure Assets	-	-	-	1069802000		
Construction in Progress - Buildings and Other Structures	-	-	-	1069803000		
Construction in Progress - Leased Assets	-	-	-	1069804000		
Construction in Progress - Leased Asset Improvements	-	-	-	1069805000		
Construction in Progress - Furniture and Fixtures	-	-	-	1069806000		
Construction in Progress - Heritage Assets	-	-	-	1069807000		
Construction in Progress - Service Concession Assets	-	-	-	1069808000		
Work/Zoo and/or Other Animals	-	-	-	1069901000		
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	-	1069901100		
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	-	1069901200		
Growing Work/Zoo and Other Animals	-	-	-	1069902000		
Other Property, Plant and Equipment	-	-	-	1069999000		
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	-	1069999100		
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-	1069999200		
Breeding Stocks	-	-	-	1070101000		
Accumulated Depreciation - Breeding Stocks	-	-	-	1070101100		
Accumulated Impairment Losses - Breeding Stocks	-	-	-	1070101200		
Livestock	-	-	-	1070102000		
Accumulated Depreciation - Livestock	-	-	-	1070102100		
Accumulated Impairment Losses - Livestock	-	-	-	1070102200		
Trees, Plants and Crops	-	-	-	1070103000		
Accumulated Depreciation - Trees, Plants and Crops	-	-	-	1070103100		
Accumulated Impairment Losses - Trees, Plants and Crops	-	-	-	1070103200		
Aquaculture	-	-	-	1070104000		
Accumulated Depreciation - Aquaculture	-	-	-	1070104100		
Accumulated Impairment Losses - Aquaculture	-	-	-	1070104200		
Other Bearer Biological Assets	-	-	-	1070199000		
Accumulated Depreciation - Other Bearer Biological Assets	-	-	-	1070199100		
Accumulated Impairment Losses - Other Bearer Biological Assets	-	-	-	1070199200		
Livestock Held for Consumption/Sale/Distribution	-	-	-	1070201000		
Accumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution	-	-	-	1070201200		
Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-	1070202000		
Accumulated Impairment Losses - Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-	1070202300		
Other Consumable Biological Assets	-	-	-	1070299000		
Accumulated Impairment Losses - Other Consumable Biological Assets	-	-	-	1070299200		
Patents	-	-	-	1080101000		
Accumulated Amortization - Patents	-	-	-	1080101100		

Accumulated Impairment Losses - Patents	-	-	-	1080101200	
Computer Software	-	-	-	1080102000	
Accumulated Amortization - Computer Software	-	-	-	1080102100	
Accumulated Impairment Losses - Computer Software	-	-	-	1080102200	
Websites	-	-	-	1080103000	
Accumulated Amortization - Websites	-	-	-	1080103100	
Accumulated Impairment Losses - Websites	-	-	-	1080103200	
Copyrights	-	-	-	1080105000	
Accumulated Amortization - Copyrights	-	-	-	1080105100	
Accumulated Impairment Losses - Copyrights	-	-	-	1080105200	
Other Intangible Assets	-	-	-	1080199000	
Accumulated Amortization - Other Intangible Assets	-	-	-	1080199100	
Accumulated Impairment Losses - Other Intangible Assets	-	-	-	1080199200	
Service Concession - Intangible Assets	-	-	-	1080201000	
Accumulated Amortization - Service Concession Intangible Asset	-	-	-	1080201100	
Accumulated Impairment Losses - Service Concession Intangible Asset	-	-	-	1080201200	
Development in Progress - Patents	-	-	-	1089801000	
Development in Progress - Computer Software	-	-	-	1089802000	
Development in Progress - Websites	-	-	-	1089803000	
Development in Progress - Other Intangible Assets	-	-	-	1089899000	
Advances for Operating Expenses	-	-	-	1990101000	
Advances for Payroll	-	-	-	1990102000	
Advances to Special Disbursing Officer	-	-	-	1990103000	
Advances to Officers and Employees	-	-	-	1990104000	
Advances to Contractors	-	-	-	1990201000	
Prepaid Rent	-	-	-	1990202000	
Prepaid Registration	-	-	-	1990203000	
Prepaid Interest	-	-	-	1990204000	
Prepaid Insurance	-	-	-	1990205000	
Prepaid Subscription	-	-	-	1990210000	
Other Prepayments	-	-	-	1990299000	
Deposit on Letters of Credit	-	-	-	1990301000	
Guaranty Deposits	-	-	-	1990302000	
Other Deposits	-	-	-	1990399000	
Deferred Discount on Treasury Bills and Bonds	-	-	-	1990501000	
Acquired Assets	-	-	-	1999901000	
Accumulated Impairment Losses - Acquired Assets	-	-	-	1999901200	
Foreclosed Property/Assets	-	-	-	1999902000	
Accumulated Impairment Losses - Foreclosed Property/Assets	-	-	-	1999902200	
Forfeited Property/Assets	-	-	-	1999903000	
Accumulated Impairment Losses - Forfeited Property/Assets	-	-	-	1999903200	
Confiscated Property/Assets	-	-	-	1999904000	
Accumulated Impairment Losses - Confiscated Property/Assets	-	-	-	1999904200	
Abandoned/Surrendered Property/Assets	-	-	-	1999905000	
Accumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	-	1999905200	
Sequestered Property/Assets	-	-	-	1999906000	
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	-	1999906200	
Other Assets	-	-	-	1999999000	
Accumulated Impairment Losses - Other Assets	-	-	-	1999999200	
Accounts Payable	-	1,800.00	1,800.00	2010101000	1,800.00
Due to Officers and Employees	-	-	-	2010102000	
Internal Revenue Allotment Payable	-	-	-	2010103000	
Notes Payable	-	-	-	2010104000	
Interest Payable	-	-	-	2010105000	
Operating Lease Payable	-	-	-	2010106000	
Finance Lease Payable	-	-	-	2010107000	
Awards and Rewards Payable	-	-	-	2010108000	
Service Concession Arrangements Payable	-	-	-	2010109000	
Prizes Payable	-	-	-	2010112000	
Indemnities Payable	-	-	-	2010113000	
Payables to Joint Ventures	-	-	-	2010114000	
Payables to Joint Operators	-	-	-	2010115000	
Treasury Bills Payable	-	-	-	2010201000	
Bonds Payable - Domestic	-	-	-	2010202000	
Bonds Payable - Foreign	-	-	-	2010203000	
Loans Payable - Domestic	-	-	-	2010204000	
Loans Payable - Foreign	-	-	-	2010205000	
Tax Refunds Payable	-	-	-	2010301000	
Due to BIR	-	-	-	2020101000	
Due to GSIS	-	-	-	2020102000	
Due to Pag-IBIG	-	-	-	2020103000	
Due to PhilHealth	-	-	-	2020104000	
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	
Trust Liabilities	-	-	-	2040101000	
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-	-	2040102000	
Bail Bonds Payable	-	-	-	2040103000	
Guaranty/Security Deposits Payable	-	-	-	2040104000	
Customers' Deposits Payable	-	-	-	2040105000	
Trust Liabilities - Disallowances/Charges	-	-	-	2040108000	
Deferred Finance Lease Revenue	-	-	-	2050101000	
Deferred Service Concession Revenue	-	-	-	2050102000	
Deferred Revenue from Grants and Donations	-	-	-	2050104000	
Other Deferred Credits	-	-	-	2050199000	
Unearned Revenue - Investment Property	-	-	-	2050201000	
Other Unearned Revenue	-	-	-	2050299000	
Pension Benefits Payable	-	-	-	2060101000	
Leave Benefits Payable	-	-	-	2060102000	
Retirement Gratuity Payable	-	-	-	2060103000	
Other Provisions	-	-	-	2060199000	
Other Payables	-	73,629.85	73,629.85	2999999000	73,629.85
Accumulated Surplus/(Deficit)	-	33,400,348.64	33,400,348.64	3010101000	33,400,348.64
Revenue and Expense Summary	-	-	-	3030101000	
Unrealized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-	-	-	3050101000	
Income Tax	-	-	-	4010101000	
Professional Tax	-	-	-	4010102000	
Travel Tax	-	-	-	4010103000	
Immigration Tax	-	-	-	4010104000	
Estate Tax	-	-	-	4010201000	
Donors Tax	-	-	-	4010202000	
Capital Gains Tax	-	-	-	4010203000	
Import Duties	-	-	-	4010301000	
Excise Tax	-	-	-	4010302000	
Business Tax	-	-	-	4010303000	

Tax on Sand, Gravel and Other Quarry Products	-	-	-	4010304000	
Tax on Delivery Vans and Trucks	-	-	-	4010305000	
Tax on Forest Products	-	-	-	4010306000	
Documentary Stamp Tax	-	-	-	4010401000	
Motor Vehicles Users' Charge	-	-	-	4010402000	
Other Taxes	-	-	-	4010499000	
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	-	-	4010501000	
Tax Revenue - Fines and Penalties - Property Taxes	-	-	-	4010502000	
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	-	4010503000	
Tax Revenue - Fines and Penalties - Other Taxes	-	-	-	4010599000	
Permit Fees	-	-	-	4020101000	
Registration Fees	-	-	-	4020102000	
Registration Plates, Tags and Stickers Fees	-	-	-	4020103000	
Clearance and Certification Fees	-	-	-	4020104000	
Franchising Fees	-	-	-	4020105000	
Licensing Fees	-	-	-	4020106000	
Supervision and Regulation Enforcement Fees	-	-	-	4020107000	
Spectrum Usage Fees	-	-	-	4020108000	
Legal Fees	-	-	-	4020109000	
Inspection Fees	-	-	-	4020110000	
Verification and Authentication Fees	-	-	-	4020111000	
Passport and Visa Fees	-	-	-	4020112000	
Processing Fees	-	-	-	4020113000	
Fines and Penalties - Service Income	-	-	-	4020114000	
Other Service Income	-	-	-	4020199000	
School Fees	-	-	-	4020201000	
Affiliation Fees	-	-	-	4020202000	
Examination Fees	-	-	-	4020203000	
Seminar/Training Fees	-	-	-	4020204000	
Rent/Lease Income	-	-	-	4020205000	
Communication Network Fees	-	-	-	4020206000	
Transportation System Fees	-	-	-	4020207000	
Road Network Fees	-	-	-	4020208000	
Waterworks System Fees	-	-	-	4020209000	
Power Supply System Fees	-	-	-	4020210000	
Seaport System Fees	-	-	-	4020211000	
Landing and Parking Fees	-	-	-	4020212000	
Income from Hostels/Dormitories and Other Like Facilities	-	-	-	4020213000	
Slaughterhouse Operation	-	-	-	4020214000	
Income from Printing and Publication	-	-	-	4020215000	
Sales Revenue	-	-	-	4020216000	
Less: Sales Discounts	-	-	-	4020216100	
Hospital Fees	-	-	-	4020217000	
Hospital Discounts, Allowances and Free Services	-	-	-	4020217100	
Guarantee Income	-	-	-	4020218000	
Fidelity Insurance Income	-	-	-	4020219000	
Dividend Income	-	-	-	4020230000	
Interest Income	-	1,631,066.23	1,631,066.23	4020231000	1,631,066.23
Share in the Profit of Joint Venture	-	-	-	4020232000	
Fines and Penalties - Business Income	-	-	-	4020233000	
Service Concession Revenue	-	-	-	4020234000	
Other Business Income	-	-	-	4020299000	
Subsidy from National Government	-	-	-	4030101000	
Assistance from Other National Government Agencies	-	-	-	4030102000	
Assistance from Local Government Units	-	-	-	4030103000	
Assistance from Government-Owned or Controlled Corporations	-	-	-	4030104000	
Subsidy from Other Funds	-	-	-	4030105000	
Subsidy from Central Office	-	-	-	4030106000	
Subsidy from Regional Office/Staff Bureau	-	-	-	4030107000	
Share from National Wealth	-	-	-	4040101000	
Share from PAGCOR/PCSO	-	-	-	4040102000	
Share from Earnings of Government-Owned or Controlled Corporations	-	-	-	4040103000	
Share from Internal Revenue Collections	-	-	-	4040105000	
Donations in Cash	-	-	-	4040201000	
Donations in Kind	-	-	-	4040202000	
Grants in Cash	-	-	-	4040301000	
Grants in Kind	-	-	-	4040302000	
Gain on Foreign Exchange (FOREX)	-	-	-	4050101000	
Gain on Sale of Investments	-	-	-	4050102000	
Gain on Sale of Investment Property	-	-	-	4050103000	
Gain on Sale of Property, Plant and Equipment	-	-	-	4050104000	
Gain on Initial Recognition of Biological Assets	-	-	-	4050105000	
Gain on Sale of Biological Assets	-	-	-	4050106000	
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical	-	-	-	4050107000	
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price C	-	-	-	4050108000	
Gain on Sale of Agricultural Produce	-	-	-	4050109000	
Gain on Sale of Intangible Assets	-	-	-	4050110000	
Gain from Changes in Fair Value of Financial Instruments	-	-	-	4050111000	
Gain on Initial Recognition of Agricultural Produce	-	-	-	4050112000	
Gain on Sale of Unserviceable Property	-	-	-	4050113000	
Other Gains	-	-	-	4050199000	
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-	4060101000	
Reversal of Impairment Loss	-	-	-	4060201000	
Proceeds from Insurance/Indemnities	-	-	-	4069901000	
Miscellaneous Income	-	-	-	4069999000	
Salaries and Wages - Regular	-	-	-	5010101000	
Salaries and Wages - Casual/Contractual	-	-	-	5010102000	
Salaries and Wages - Substitute Teachers	-	-	-	5010103000	
Personal Economic Relief Allowance (PERA)	-	-	-	5010201000	
Representation Allowance (RA)	-	-	-	5010202000	
Transportation Allowance (TA)	-	-	-	5010203000	
Clothing/Uniform Allowance	-	-	-	5010204000	
Subsistence Allowance	-	-	-	5010205000	
Laundry Allowance	-	-	-	5010206000	
Quarters Allowance	-	-	-	5010207000	
Productivity Incentive Allowance	-	-	-	5010208000	
Overseas Allowance	-	-	-	5010209000	
Honoraria	-	-	-	5010210000	
Hazard Pay	-	-	-	5010211000	
Longevity Pay	-	-	-	5010212000	
Overtime and Night Pay	-	-	-	5010213000	
Year End Bonus	-	-	-	5010214000	
Cash Gift	-	-	-	5010215000	
Mid-Year Bonus	-	-	-	5010216000	
Other Bonuses and Allowances	-	-	-	5010299000	
Retirement and Life Insurance Premiums	-	-	-	5010301000	
Pag-IBIG Contributions	-	-	-	5010302000	
PhilHealth Contributions	-	-	-	5010303000	
Employees Compensation Insurance Premiums	-	-	-	5010304000	
Provident/Welfare Fund Contributions	-	-	-	5010305000	

Pension Benefits	-	-	-	5010401000	
Retirement Gratuity	-	-	-	5010402000	
Terminal Leave Benefits	-	-	-	5010403000	
Other Personnel Benefits	-	-	-	5010499000	
Traveling Expenses - Local	-	-	-	5020101000	
Traveling Expenses - Foreign	-	-	-	5020102000	
Training Expenses	-	-	-	5020201000	
Scholarship Grants/Expenses	-	-	-	5020202000	
Office Supplies Expenses	-	-	-	5020301000	
Accountable Forms Expenses	-	-	-	5020302000	
Non-Accountable Forms Expenses	-	-	-	5020303000	
Animal/Zoological Supplies Expenses	-	-	-	5020304000	
Food Supplies Expenses	-	-	-	5020305000	
Welfare Goods Expenses	-	-	-	5020306000	
Drugs and Medicines Expenses	-	-	-	5020307000	
Medical, Dental and Laboratory Supplies Expenses	-	-	-	5020308000	
Fuel, Oil and Lubricants Expenses	-	-	-	5020309000	
Agricultural and Marine Supplies Expenses	-	-	-	5020310000	
Textbooks and Instructional Materials Expenses	-	-	-	5020311000	
Military, Police and Traffic Supplies Expenses	-	-	-	5020312000	
Chemical and Filtering Supplies Expenses	-	-	-	5020313000	
Semi - Expendable Machinery and Equipment Expenses - Machinery	-	-	-	5020321001	
Semi - Expendable Machinery and Equipment Expenses - Office Equipment	-	-	-	5020321002	
Semi - Expendable Machinery and Equipment Expenses - Information and Communic	-	-	-	5020321003	
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Ed	-	-	-	5020321004	
Semi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipm	-	-	-	5020321005	
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321006	
Semi - Expendable Machinery and Equipment Expenses - Communications Equipmen	-	-	-	5020321007	
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and Res	-	-	-	5020321008	
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security	-	-	-	5020321009	
Semi - Expendable Machinery and Equipment Expenses - Medical Equipment	-	-	-	5020321010	
Semi - Expendable Machinery and Equipment Expenses - Printing Equipment	-	-	-	5020321011	
Semi - Expendable Machinery and Equipment Expenses - Sports Equipment	-	-	-	5020321012	
Semi - Expendable Machinery and Equipment Expenses - Technical and Scientific Eq	-	-	-	5020321013	
Semi - Expendable Machinery and Equipment Expenses - Other Equipment	-	-	-	5020321099	
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	-	-	-	5020322001	
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	-	-	5020322002	
Agricultural Produce Expenses	-	-	-	5020323000	
Aquaculture Produce Expenses	-	-	-	5020324000	
Prisoner Medical Support Expenses	-	-	-	5020329000	
Other Supplies and Materials Expenses	-	-	-	5020399000	
Water Expenses	-	-	-	5020401000	
Electricity Expenses	-	-	-	5020402000	
Gas/Heating Expenses	-	-	-	5020403000	
Other Utility Expenses	-	-	-	5020499000	
Postage and Courier Expenses	-	-	-	5020501000	
Telephone Expenses	-	-	-	5020502000	
Internet Subscription Expenses	-	-	-	5020503000	
Cable, Satellite, Telegraph and Radio Expenses	-	-	-	5020504000	
Awards/Rewards Expenses	-	-	-	5020601000	
Prizes	-	-	-	5020602000	
Indemnities	-	-	-	5020603000	
Survey Expenses	-	-	-	5020701000	
Research, Exploration and Development Expenses	-	-	-	5020702000	
Demolition and Relocation Expenses	-	-	-	5020801000	
Desilting, Drilling and Dredging Expenses	-	-	-	5020802000	
Generation, Transmission and Distribution Expenses	-	-	-	5020901000	
Confidential Expenses	-	-	-	5021001000	
Intelligence Expenses	-	-	-	5021002000	
Extraordinary and Miscellaneous Expenses	-	-	-	5021003000	
Legal Services	-	-	-	5021101000	
Auditing Services	-	-	-	5021102000	
Consultancy Services	-	-	-	5021103000	
Other Professional Services	117,949.04	-	117,949.04	5021199000	117,949.04
Environment/Sanitary Services	-	-	-	5021201000	
Janitorial Services	-	-	-	5021202000	
Security Services	-	-	-	5021203000	
Other General Services	-	-	-	5021299000	
Repairs and Maintenance - Investment Property	-	-	-	5021301000	
Repairs and Maintenance - Land Improvements	-	-	-	5021302000	
Repairs and Maintenance - Infrastructure Assets	-	-	-	5021303000	
Repairs and Maintenance - Buildings and Other Structures	-	-	-	5021304000	
Repairs and Maintenance - Machinery and Equipment	-	-	-	5021305000	
Repairs and Maintenance - Transportation Equipment	-	-	-	5021306000	
Repairs and Maintenance - Furniture and Fixtures	-	-	-	5021307000	
Repairs and Maintenance - Leased Assets	-	-	-	5021308000	
Repairs and Maintenance - Leased Assets Improvements	-	-	-	5021309000	
Restoration and Maintenance - Heritage Assets	-	-	-	5021310000	
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	-	-	-	5021321000	
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-	-	5021322000	
Repairs and Maintenance - Others	-	-	-	5021398000	
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	-	5021399000	
Subsidy to National Government Agencies	-	-	-	5021401000	
Assistance to Other National Government Agencies	-	-	-	5021402000	
Assistance to Local Government Units	-	-	-	5021403000	
Budgetary Support to Government - Owned or Controlled Corporations	-	-	-	5021404000	
Assistance to Non - Government Organizations/Civil Society Organizations	-	-	-	5021405000	
Internal Revenue Allotment	-	-	-	5021406000	
Subsidy to Regional Offices/Staff Bureaus	-	-	-	5021407000	
Subsidy to Operating Units	-	-	-	5021408000	
Subsidy to Other Funds	-	-	-	5021409000	
Subsidies - Others	-	-	-	5021409900	
Taxes, Duties and Licenses	-	-	-	5021501000	
Fidelity Bond Premiums	-	-	-	5021502000	
Insurance Expenses	-	-	-	5021503000	
Labor and Wages	-	-	-	5021601000	
Advertising, Promotional and Marketing Expenses	-	-	-	5029901000	
Printing and Publication Expenses	-	-	-	5029902000	
Representation Expenses	1,800.00	-	1,800.00	5029903000	1,800.00
Transportation and Delivery Expenses	-	-	-	5029904000	
Rent/Lease Expenses	-	-	-	5029905000	
Membership Dues and Contributions to Organizations	-	-	-	5029906000	
Subscription Expenses	-	-	-	5029907000	
Donations	-	-	-	5029908000	
Litigation/Acquired Assets Expenses	-	-	-	5029909000	
Loss on Guaranty	-	-	-	5029910000	
Legal Defense Expense	-	-	-	5029921000	
Bank Transaction Fee	-	-	-	5029922000	
Other Maintenance and Operating Expenses	-	-	-	5029999000	
Management Supervision/Trusteeship Fees	-	-	-	5030101000	

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
PROVIDENT FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	Amount		0
	2023	2022	CITY OF SAN JOSE DEL MONTE SDO
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation	-	-	-
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)	-	-	-
Receipt of Notice of Transfer of Cash Allocation (NTCA)	-	-	-
Receipt of NCA for Trust and Other Receipts	-	-	-
Constructive Receipt of NCA for TRA	-	-	-
Receipt of Working Fund for Foreign-Assisted Projects	-	-	-
Collection of Income/Revenues	1,631,216.23	1,601,622.82	1,631,216.23
Collection of tax revenue	-	-	-
Collection of service and business income	1,631,066.23	1,601,622.82	1,631,066.23
Collection of other income	-	-	-
Receipt of shares, grants and donations	-	-	-
Receipt of prior years' income	150.00	-	150.00
Remittance from NGAs (for BTr NG Books only)	-	-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs	-	-	-
Assistance from Other National Government Agencies (NGAs)	-	-	-
Assistance from Local Government Units (LGUs)	-	-	-
Assistance from Government-Owned or Controlled Corporations (GOCCs)	-	-	-
Collection of Receivables	9,979,750.18	9,865,125.52	9,979,750.18
Collection of loans and receivables	9,979,750.18	9,865,125.52	9,979,750.18
Collection of lease receivables	-	-	-
Collection of receivables from audit disallowances	-	-	-
Collection of other receivables	-	-	-
Receipt of Inter-Agency Fund Transfers	-	-	-
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	-	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	-	-
Receipt of funds for other inter-agency transactions	-	-	-
Receipt of Intra-Agency Fund Transfers	961,219.06	1,991,765.60	961,219.06
Receipt of funds from CO/Bureaus/ROs/OU for implementation of programs/projects	-	-	-
Receipt of working fund for foreign-assisted projects	-	-	-
Receipt of funds for other intra-agency transactions	961,219.06	1,991,765.60	961,219.06
Trust Receipts	-	-	-
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	-	-	-
Collection of other trust receipts	-	-	-
Other Receipts	-	100.00	-
Advance collection of income	-	-	-
Receipt of deposits on Letter of Credits	-	-	-
Receipt of refund of guaranty deposits	-	-	-
Receipt of payment for liquidated damages	-	-	-
Receipt of unused Petty Cash Fund	-	-	-
Other deferred credits	-	-	-
Refund of overpayment of Personnel Services	-	-	-
Refund of overpayment of Maintenance and Other Operating Expenses	-	-	-
Receipt of refund of cash advances	-	-	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-	-
Other miscellaneous receipts	-	100.00	-
Adjustments	-	-	-
Restoration of cash for cancelled/lost/stale checks/ADA	-	-	-
Restoration of cash for unreleased checks (for commercial checks only)	-	-	-
Other adjustments - inflow	-	-	-
Total Cash Inflows	12,572,185.47	13,458,613.94	12,572,185.47
Cash Outflows			
Grant of Loans	13,905,903.76	18,389,782.29	13,905,903.76
Release of funds for sub-loans	-	-	-
Grant of loans	13,905,903.76	18,389,782.29	13,905,903.76
Replenishment of negotiated MDS checks (for BTr NG Books only)	-	-	-
Remittance to National Treasury	-	-	-
Payment of Expenses	117,949.04	132,631.27	117,949.04
Payment of personnel services	-	-	-
Payment of maintenance and other operating expenses	117,949.04	132,631.27	117,949.04
Replenishment of petty cash fund	-	-	-
Payment of financial expenses	-	-	-
Payment of expenses pertaining to/incurred in the prior years	-	-	-
Purchase of Inventories	-	-	-
Purchase of inventories for sale	-	-	-
Purchase of inventories for distribution	-	-	-
Purchase of inventories for consumption	-	-	-
Purchase of raw materials inventory	-	-	-

Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	-	-	-
Purchase of Semi-Expendable, Machinery and Equipment	-	-	-
Purchase of Semi-Expendable Furniture, Fixtures and Books	-	-	-
Purchase of Consumable Biological Assets	-	-	-
Purchase of livestock for consumption/sale/distribution	-	-	-
Purchase of trees, plants and crops for consumption/sale/distribution	-	-	-
Purchase of other consumable biological assets	-	-	-
Grant of Cash Advances	-	3,182.67	-
Advances for operating expenses	-	-	-
Advances for payroll	-	3,182.67	-
Advances for special purpose/time-bound undertakings	-	-	-
Advances to officers and employees	-	-	-
Prepayments	-	-	-
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-	-
Prepaid Rent	-	-	-
Prepaid Registration	-	-	-
Prepaid Interest	-	-	-
Prepaid Insurance	-	-	-
Prepaid subscription	-	-	-
Other prepayments	-	-	-
Payment of Deposits	-	-	-
Payment of deposits on letter of credits	-	-	-
Payment of guaranty deposits	-	-	-
Payment of other deposits	-	-	-
Payment of prior years' accounts payables for operating expenses	-	-	-
Payment of tax refunds payable	-	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	-	-	-
Remittance of taxes withheld covered by TRA (should be equal to constructive receipt of NCA for TRA)	-	-	-
Remittance of taxes withheld not covered by TRA	-	-	-
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	-	-	-
Remittance of personnel benefit contributions	-	-	-
Remittance of other payables	-	-	-
Grant of Financial Assistance/Subsidy	-	-	-
Grant of financial assistance to other NGAs	-	-	-
Grant of financial assistance to LGUs	-	-	-
Budgetary Support to GOCCs	-	-	-
Grant of financial assistance to Non-Government/Civil Society Organizations	-	-	-
Payment of Internal Revenue Allotment	-	-	-
Grant of other subsidies	-	-	-
Release of Inter-Agency Fund Transfers	-	-	-
Advances to Procurement Service	-	-	-
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	-	-	-
Release of other inter-agency fund transfers	-	-	-
Release of intra-agency fund transfers	-	-	-
Issuance of Working Fund to foreign service posts and regional consular offices	-	-	-
Issuance of NTCA by CO/ROs to ROs/OUs (should be equal to receipt of NTCA)	-	-	-
Issuance of funding checks by HO/CO/ROs to ROs/OUs	-	-	-
Release of other intra-agency fund transfers	-	-	-
Other Disbursements	289,900.71	412,946.59	289,900.71
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/intra-agency fund transfers	-	-	-
Refund of excess inter-agency fund transfers	-	-	-
Refund of excess trust liabilities	-	-	-
Refund of bail bonds	-	-	-
Refund of guaranty/security deposits	-	-	-
Refund of customers' deposit	-	-	-
Refund of trust liabilities-disallowances/charges	-	-	-
Refund of cash advances	-	-	-
Other disbursements	289,900.71	412,946.59	289,900.71
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	-	-	-
Adjustments	-	0.30	-
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	-	-	-
Adjustment for dishonored checks	-	-	-
Adjustment for cash shortage	-	-	-
Reversing entry for unreleased checks in previous year (for commercial checks only)	-	-	-
Other adjustments - Outflow	-	0.30	-
Total Cash Outflows	14,313,753.51	18,938,543.12	14,313,753.51
Net Cash Provided by (Used in) Operating Activities	(1,741,568.04)	(5,479,929.18)	(1,741,568.04)
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property	-	-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-	-
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments	-	-	-
Proceeds from sale of stocks/bonds/marketable securities	-	-	-
Sale of investment in joint venture	-	-	-
Sale of other investments	-	-	-
Receipt of Cash Dividends	-	-	-

Proceeds from Matured/Return of Investments	-	-	-
Redemption of long term investments	-	-	-
Proceeds from matured investments	-	-	-
Proceeds from the return on investment in joint venture	-	-	-
Collection of Long-Term Loans	-	-	-
Repayment of long term-loans by GOCCs/GFIs	-	-	-
Collection of long-term loans	-	-	-
Proceeds from Sale of Other Assets	-	-	-
Total Cash Inflows	-	-	-
Cash Outflows			
Purchase/Construction of Investment Property	-	-	-
Purchase/Construction of Property, Plant and Equipment	-	-	-
Purchase of land	-	-	-
Payment for land improvements	-	-	-
Construction of infrastructure assets	-	-	-
Construction of buildings and other structures	-	-	-
Purchase of machinery and equipment	-	-	-
Purchase of transportation equipment	-	-	-
Purchase of furniture, fixtures and books	-	-	-
Payments for leased assets improvements	-	-	-
Construction in progress	-	-	-
Construction/Acquisition of heritage assets	-	-	-
Payment of Servie Concession Arrangements Payable	-	-	-
Purchase of other property, plant and equipment	-	-	-
Payment of right-of-way	-	-	-
Advances to contractors	-	-	-
Payment of guaranty deposit	-	-	-
Payment of retention fee to contractors	-	-	-
Payment of other fees charged to the projects	-	-	-
Payment of incidental expenses	-	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-	-
Payment of prior years' accounts payable for the construction of property, plant and equipment	-	-	-
Investments	-	-	-
Investment in stocks/bonds/marketable securities	-	-	-
Investment in GOCCs/GFIs	-	-	-
Investment in joint venture	-	-	-
Other long-term investments	-	-	-
Purchase of Bearer Trees, Plants and Crops	-	-	-
Purchase of Bearer Biological Assets	-	-	-
Purchase of breeding stocks	-	-	-
Purchase of livestock	-	-	-
Purchase of trees, plants and crops	-	-	-
Purchase of aquaculture	-	-	-
Purchase of other bearer biological assets	-	-	-
Purchase of Intangible Assets	-	-	-
Purchase of patents	-	-	-
Purchase of computer software	-	-	-
Purchase of websites	-	-	-
Purchase of copyrights	-	-	-
Purchase of other intangible assets	-	-	-
Development in progress	-	-	-
Grant of loans	-	-	-
Release of funds for sub-loans	-	-	-
Grant of loans	-	-	-
Total Cash Outflows	-	-	-
Net Cash Provided by (Used in) Investing Activities	-	-	-
Cash Flows From Financing Activities			
Cash Inflows			
Proceeds from issuance of bills and bonds	-	-	-
Proceeds from issuance of bills	-	-	-
Proceeds from issuance of bonds	-	-	-
Proceeds from Domestic and Foreign Loans	-	-	-
Proceeds from issuance of notes payable	-	-	-
Proceeds from domestic loans	-	-	-
Proceeds from foreign loans	-	-	-
Total Cash Inflows	-	-	-
Cash Outflows			
Payment of Long-Term Liabilities	-	-	-
Payment of notes payable	-	-	-
Payment of domestic loans	-	-	-
Payment of foreign loans	-	-	-
Payment of finance lease payable	-	-	-
Payment of other long-term liabilities	-	-	-
Redemption of Bills/Bonds Issued	-	-	-
Payment for redemption of treasury bills	-	-	-
Payment for redemption of bonds	-	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-	-
Payment for other financial expenses/charges (BTR NG only)	-	-	-
Total Cash Outflows	-	-	-
Net Cash Provided By (Used In) Financing Activities	-	-	-

Increase (Decrease) in Cash and Cash Equivalents	<u>(1,741,568.04)</u>	<u>(5,479,929.18)</u>	<u>(1,741,568.04)</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-		
Cash and Cash Equivalents, Beginning	3,569,578.26	9,049,507.44	3,569,578.26
Cash and Cash Equivalents, Ending	<u>1,828,010.22</u>	<u>3,569,578.26</u>	<u>1,828,010.22</u>
Total Cash Balance Per Pre-Closing TB		-	1,828,010.22
Difference in Cash, Ending per Cash Flow and Pre-Closing TB			-
Cash, Treasury Agency Deposit - Regular (to be closed at year-end)			-
Difference			-

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

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DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF CASH FLOWS
PROVIDENT FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>AMOUNTS</u>	
		<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation		-	-
Collection of Income/Revenues		<u>1,631,216.23</u>	<u>1,601,622.82</u>
Remittance from NGAs (for BTr NG Books only)		-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs		-	-
Collection of Receivables		<u>9,979,750.18</u>	<u>9,865,125.52</u>
Receipt of Inter-Agency Fund Transfers		-	-
Receipt of Intra-Agency Fund Transfers		<u>961,219.06</u>	<u>1,991,765.60</u>
Trust Receipts		-	-
Other Receipts		-	<u>100.00</u>
Adjustments		-	-
Total Cash Inflows		<u>12,572,185.47</u>	<u>13,458,613.94</u>
Cash Outflows			
Grant of Loans		<u>13,905,903.76</u>	<u>18,389,782.29</u>
Replenishment of negotiated MDS checks (for BTr NG Books only)		-	-
Remittance to National Treasury		-	-
Payment of Expenses		<u>117,949.04</u>	<u>132,631.27</u>
Purchase of Inventories		-	-
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books		-	-
Purchase of Consumable Biological Assets		-	-
Grant of Cash Advances		-	<u>3,182.67</u>
Prepayments		-	-
Payment of Deposits		-	-
Payment of prior years' accounts payables for operating expenses		-	-
Payment of tax refunds payable		-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		-	-
Grant of Financial Assistance/Subsidy		-	-
Release of Inter-Agency Fund Transfers		-	-
Release of intra-agency fund transfers		-	-
Other Disbursements		<u>289,900.71</u>	<u>412,946.59</u>
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)		-	-
Adjustments		-	<u>0.30</u>
Total Cash Outflows		<u>14,313,753.51</u>	<u>18,938,543.12</u>
Net Cash Provided by (Used in) Operating Activities		<u>(1,741,568.04)</u>	<u>(5,479,929.18)</u>
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments		-	-
Receipt of Cash Dividends		-	-
Proceeds from Matured/Return of Investments		-	-
Collection of Long-Term Loans		-	-
Proceeds from Sale of Other Assets		-	-
Total Cash Inflows		-	-
Cash Outflows			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment		-	-
Investments		-	-

Purchase of Bearer Trees, Plants and Crops	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of loans	-	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Investing Activities	-	-
Cash Flows From Financing Activities		
Cash Inflows		
Proceeds from issuance of bills and bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	-
Redemption of Bills/Bonds Issued	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-
Payment for other financial expenses/charges (BTR NG only)	-	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrease) in Cash and Cash Equivalents	(1,741,568.04)	(5,479,929.18)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, Beginning	3,569,578.26	9,049,507.44
Cash and Cash Equivalents, Ending	1,828,010.22	3,569,578.26
Cash - Collecting Officer	1010101000	-
Petty Cash	1010102000	-
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010201000	-
Cash in Bank - Local Currency, Current Account	1010202000	1,828,010.22
Cash in Bank - Local Currency, Savings Account	1010203000	-
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010301000	-
Cash in Bank - Foreign Currency, Current Account	1010302000	-
Cash in Bank - Foreign Currency, Savings Account	1010303000	-
Cash - Treasury/Agency Deposit, Regular	1010401000	-
Cash - Treasury/Agency Deposit, Special Account	1010402000	-
Cash - Treasury/Agency Deposit, Trust	1010403000	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	-
Cash - Modified Disbursement System (MDS), Special Account	1010405000	-
Cash - Modified Disbursement System (MDS), Trust	1010406000	-
Cash - Tax Remittance Advice	1010407000	-
Cash - Constructive Income and Remittances	1010408000	-
Cash - Constructive Disbursements	1010409000	-
Treasury Bills	1010501000	-
Time Deposits - Local Currency	1010502000	-
Time Deposits - Foreign Currency	1010503000	-
TOTAL		1,828,010.22
CHECKING:		-

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
Accountant III

DEPARTMENT OF EDUCATION
 REGION III
COMPARATIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY
 PROVIDENT FUND
 DIVISION OF CITY OF SAN JOSE DEL MONTE
 FOR THE PERIOD ENDED DECEMBER 31, 2023

	NOTES	Accumulated Surplus/(Deficit)	
		2023	2022
Balance at December 31, 2021		32,446,466.02	29,520,284.61
Adjustments:			
Add/(Deduct):			
Changes in accounting policy		-	-
Prior Period Adjustments\Unrecorded Income and Expenses		953,882.62	1,457,189.86
Other Adjustments		-	-
Restated balance at December 31, 2021		33,400,348.64	30,977,474.47
Changes in Net Assets/Equity for Calendar Year			
Add/(Deduct):			
Surplus (Deficit) for the period		1,511,317.19	1,468,991.55
Adjustment of net revenue recognized directly in net assets/equity		-	-
<i>Closing of Cash-Treasury/ Agency Deposit, Regular</i>		-	-
<i>Closing of Cash-Treasury/ Agency Deposit, Special Account</i>		-	-
<i>Closing/ Adjustment of Cash-Treasury/ Agency Deposit, Trust</i>		-	-
<i>Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only)</i>		-	-
<i>Closing of Cash-Constructive Income and Other Remittances</i>		-	-
<i>Closing of Cash-Constructive Disbursements</i>		-	-
Total Recognized revenue and expense for the period		1,511,317.19	1,468,991.55
Others		-	-
Balance as at December 31, 2023		34,911,665.83	32,446,466.02
<small>1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by DFA and income of BIR remitted by agencies thru TRA)</small>			

0
CITY OF SAN JOSE DEL MONTE SDO
Amount

32,446,466.02
953,882.62
33,400,348.64
1,511,317.19
34,911,665.83

CHECKING: EQUITY	TOTALS
Per Statement of Changes in Net Assets/Equity	-
Per Trial Balance	-
Difference:	-
CHECKING: INCOME	TOTALS
Per Trial Balance	1,511,317.19
Per Statement of Financial Performance	1,511,317.19
Difference	-

33,400,348.64
33,400,348.64
-

Cash, Treasury Agency Deposit - Regular (to be closed at year-end)	-
Difference	-

PREPARED BY:

BABY RUTH D. PABLO
 Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
 Accountant III

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
PROVIDENT FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Revenue			
Tax Revenue	-	-	
Tax Revenue - Individual and Corporation			
Income Tax	-	-	4010101000
Professional Tax	-	-	4010102000
Travel Tax	-	-	4010103000
Immigration Tax	-	-	4010104000
Tax Revenue - Property			
Estate Tax	-	-	4010201000
Donors Tax	-	-	4010202000
Capital Gains Tax	-	-	4010203000
Tax Revenue - Goods and Services			
Import Duties	-	-	4010301000
Excise Tax	-	-	4010302000
Business Tax	-	-	4010303000
Tax on Sand, Gravel and Other Quarry Products	-	-	4010304000
Tax on Delivery Vans and Trucks	-	-	4010305000
Tax on Forest Products	-	-	4010306000
Tax Revenue - Others			
Documentary Stamp Tax	-	-	4010401000
Motor Vehicles Users' Charge	-	-	4010402000
Other Taxes	-	-	4010499000
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporat	-	-	4010501000
Tax Revenue - Fines and Penalties - Property Taxes	-	-	4010502000
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	4010503000
Tax Revenue - Fines and Penalties - Other Taxes	-	-	4010599000
Service and Business Income			
Service Income	-	-	
Permit Fees	-	-	4020101000
Registration Fees	-	-	4020102000
Registration Plates, Tags and Stickers Fees	-	-	4020103000
Clearance and Certification Fees	-	-	4020104000
Franchising Fees	-	-	4020105000
Licensing Fees	-	-	4020106000
Supervision and Regulation Enforcement Fees	-	-	4020107000
Spectrum Usage Fees	-	-	4020108000
Legal Fees	-	-	4020109000
Inspection Fees	-	-	4020110000
Verification and Authentication Fees	-	-	4020111000
Passport and Visa Fees	-	-	4020112000
Processing Fees	-	-	4020113000
Fines and Penalties - Service Income	-	-	4020114000
Other Service Income	-	-	4020199000
Business Income	1,631,066.23	1,601,622.82	
School Fees	-	-	4020201000
Affiliation Fees	-	-	4020202000
Examination Fees	-	-	4020203000
Seminar/Training Fees	-	-	4020204000
Rent/Lease Income	-	-	4020205000
Communication Network Fees	-	-	4020206000
Transportation System Fees	-	-	4020207000
Road Network Fees	-	-	4020208000
Waterworks System Fees	-	-	4020209000
Power Supply System Fees	-	-	4020210000
Seaport System Fees	-	-	4020211000
Landing and Parking Fees	-	-	4020212000
Income from Hostels/Dormitories and Other Like Facilities	-	-	4020213000
Slaughterhouse Operation	-	-	4020214000
Income from Printing and Publication	-	-	4020215000
Sales Revenue	-	-	4020216000
Less: Sales Discounts	-	-	4020216100
Net Sales	-	-	
Hospital Fees	-	-	4020217000
Less: Hospital Discounts, Allowances and Free Services	-	-	4020217100
Net Hospital Revenue	-	-	
Guarantee Income	-	-	4020218000
Fidelity Insurance Income	-	-	4020219000
Dividend Income	-	-	4020230000
Interest Income	1,631,066.23	1,601,622.82	4020231000
Share in the Profit of Joint Venture	-	-	4020232000
Fines and Penalties - Business Income	-	-	4020233000
Service Concession Revenue	-	-	4020234000
Other Business Income	-	-	4020299000
Shares, Grants and Donations			
Share from National Wealth	-	-	4040101000
Share from PAGCOR/PCSO	-	-	4040102000
Share from Earnings of Government-Owned or Controlled Corporation	-	-	4040103000
Share from Internal Revenue Collections	-	-	4040105000
Donations in Cash	-	-	4040201000
Donations in Kind	-	-	4040202000
Grants in Cash	-	-	4040301000
Grants in Kind	-	-	4040302000
Gains			
Gain on Initial Recognition of Biological Assets	-	-	4050105000

Gain on Sale of Biological Assets	-	-	4050106000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050108000
Gain on Sale of Agricultural Produce	-	-	4050109000
Gain on Initial Recognition of Agricultural Produce	-	-	4050112000
Total Revenue	1,631,066.23	1,601,622.82	
Less Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	-	-	5010101000
Salaries and Wages - Casual/Contractual	-	-	5010102000
Salaries and Wages - Substitute Teachers	-	-	5010103000
	-	-	
Other Compensation			
Personal Economic Relief Allowance (PERA)	-	-	5010201000
Representation Allowance (RA)	-	-	5010202000
Transportation Allowance (TA)	-	-	5010203000
Clothing/Uniform Allowance	-	-	5010204000
Subsistence Allowance	-	-	5010205000
Laundry Allowance	-	-	5010206000
Quarters Allowance	-	-	5010207000
Productivity Incentive Allowance	-	-	5010208000
Overseas Allowance	-	-	5010209000
Honoraria	-	-	5010210000
Hazard Pay	-	-	5010211000
Longevity Pay	-	-	5010212000
Overtime and Night Pay	-	-	5010213000
Year End Bonus	-	-	5010214000
Cash Gift	-	-	5010215000
Mid-Year Bonus	-	-	5010216000
Other Bonuses and Allowances	-	-	5010299000
	-	-	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	-	-	5010301000
Pag-IBIG Contributions	-	-	5010302000
PhilHealth Contributions	-	-	5010303000
Employees Compensation Insurance Premiums	-	-	5010304000
Provident/Welfare Fund Contributions	-	-	5010305000
	-	-	
Other Personnel Benefits			
Pension Benefits	-	-	5010401000
Retirement Gratuity	-	-	5010402000
Terminal Leave Benefits	-	-	5010403000
Other Personnel Benefits	-	-	5010499000
	-	-	
Total Personnel Services	-	-	
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	-	-	5020101000
Traveling Expenses - Foreign	-	-	5020102000
	-	-	
Training and Scholarship Expenses			
Training Expenses	-	-	5020201000
Scholarship Grants/Expenses	-	-	5020202000
	-	-	
Supplies and Materials Expenses			
Office Supplies Expenses	-	-	5020301000
Accountable Forms Expenses	-	-	5020302000
Non-Accountable Forms Expenses	-	-	5020303000
Animal/Zoological Supplies Expenses	-	-	5020304000
Food Supplies Expenses	-	-	5020305000
Welfare Goods Expenses	-	-	5020306000
Drugs and Medicines Expenses	-	-	5020307000
Medical, Dental and Laboratory Supplies Expenses	-	-	5020308000
Fuel, Oil and Lubricants Expenses	-	-	5020309000
Agricultural and Marine Supplies Expenses	-	-	5020310000
Textbooks and Instructional Materials Expenses	-	-	5020311000
Military, Police and Traffic Supplies Expenses	-	-	5020312000
Chemical and Filtering Supplies Expenses	-	-	5020313000
Agricultural Produce Expenses	-	-	5020323000
Aquaculture Produce Expenses	-	-	5020324000
Prisoner Medical Support Expenses	-	-	5020329000
Other Supplies and Materials Expenses	-	-	5020399000
	-	-	

Semi-Expendable Expenses			
Semi - Expendable Machinery and Equipment Expenses - Machinery	-	-	5020321001
Semi - Expendable Machinery and Equipment Expenses - Office Equipm	-	-	5020321002
Semi - Expendable Machinery and Equipment Expenses - ICT Equipm	-	-	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and F	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equip	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communicat	-	-	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Res	-	-	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Polic	-	-	5020321009
Semi - Expendable Machinery and Equipment Expenses - Medical Equi	-	-	5020321010
Semi - Expendable Machinery and Equipment Expenses - Printing Equi	-	-	5020321011
Semi - Expendable Machinery and Equipment Expenses - Sports Equip	-	-	5020321012
Semi - Expendable Machinery and Equipment Expenses - Technical and	-	-	5020321013
Semi - Expendable Machinery and Equipment Expenses - Other Equipr	-	-	5020321099
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture	-	-	5020322001
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	-	5020322002
	<u>-</u>	<u>-</u>	
Utility Expenses			
Water Expenses	-	-	5020401000
Electricity Expenses	-	-	5020402000
Gas/Heating Expenses	-	-	5020403000
Other Utility Expenses	-	-	5020499000
	<u>-</u>	<u>-</u>	
Communication Expenses			
Postage and Courier Expenses	-	-	5020501000
Telephone Expenses	-	-	5020502000
Internet Subscription Expenses	-	-	5020503000
Cable, Satellite, Telegraph and Radio Expenses	-	-	5020504000
	<u>-</u>	<u>-</u>	
Awards/Rewards and Prizes			
Awards/Rewards Expenses	-	-	5020601000
Prizes	-	-	5020602000
Indemnities	-	-	5020603000
	<u>-</u>	<u>-</u>	
Survey, Research, Exploration and Development Expenses			
Survey Expenses	-	-	5020701000
Research, Exploration and Development Expenses	-	-	5020702000
	<u>-</u>	<u>-</u>	
Demolition/Relocation and Desilting/Dredging Expenses			
Demolition and Relocation Expenses	-	-	5020801000
Desilting, Drilling and Dredging Expenses	-	-	5020802000
	<u>-</u>	<u>-</u>	
Generation, Transmission and Distribution Expenses			
Generation, Transmission and Distribution Expenses	-	-	5020901000
	<u>-</u>	<u>-</u>	
Confidential, Intelligence and Extraordinary Expenses			
Confidential Expenses	-	-	5021001000
Intelligence Expenses	-	-	5021002000
Extraordinary and Miscellaneous Expenses	-	-	5021003000
	<u>-</u>	<u>-</u>	
Professional Services			
Legal Services	-	-	5021101000
Auditing Services	-	-	5021102000
Consultancy Services	-	-	5021103000
Other Professional Services	117,949.04	132,631.27	5021199000
	<u>117,949.04</u>	<u>132,631.27</u>	
General Services			
Environment/Sanitary Services	-	-	5021201000
Janitorial Services	-	-	5021202000
Security Services	-	-	5021203000
Other General Services	-	-	5021299000
	<u>-</u>	<u>-</u>	
Repairs and Maintenance			
Repairs and Maintenance - Investment Property	-	-	5021301000
Repairs and Maintenance - Land Improvements	-	-	5021302000
Repairs and Maintenance - Infrastructure Assets	-	-	5021303000
Repairs and Maintenance - Buildings and Other Structures	-	-	5021304000
Repairs and Maintenance - Machinery and Equipment	-	-	5021305000
Repairs and Maintenance - Transportation Equipment	-	-	5021306000
Repairs and Maintenance - Furniture and Fixtures	-	-	5021307000
Repairs and Maintenance - Leased Assets	-	-	5021308000
Repairs and Maintenance - Leased Assets Improvements	-	-	5021309000
Restoration and Maintenance - Heritage Assets	-	-	5021310000
Repairs and Maintenance - Semi-Expendable Machinery and Equipmen	-	-	5021321000
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and B	-	-	5021322000
Repairs and Maintenance - Others	-	-	5021398000
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	5021399000
	<u>-</u>	<u>-</u>	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	-	-	5021501000
Fidelity Bond Premiums	-	-	5021502000
Insurance Expenses	-	-	5021503000
	<u>-</u>	<u>-</u>	
Labor and Wages			
Labor and Wages	-	-	5021601000
	<u>-</u>	<u>-</u>	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	-	-	5029901000
Printing and Publication Expenses	-	-	5029902000
Representation Expenses	1,800.00	-	5029903000
Transportation and Delivery Expenses	-	-	5029904000
Rent/Lease Expenses	-	-	5029905000
Membership Dues and Contributions to Organizations	-	-	5029906000
Subscription Expenses	-	-	5029907000
Donations	-	-	5029908000
Litigation/Acquired Assets Expenses	-	-	5029909000
Legal Defense Expense	-	-	5029921000
Bank Transaction Fee	-	-	5029922000
Other Maintenance and Operating Expenses	-	-	5029999000
	<u>-</u>	<u>-</u>	
	1,800.00	-	

Total Maintenance and Other Operating Expenses	119,749.04	132,631.27	
Financial Expense			
Management Supervision/Trusteeship Fees	-	-	5030101000
Interest Expenses	-	-	5030102000
Guarantee Fees	-	-	5030103000
Bank Charges - Loans/Borrowings	-	-	5030104000
Commitment Fees	-	-	5030105000
Other Financial Charges	-	-	5030199000
Total Financial Expense	-	-	
Direct Costs			
Cost of Goods Manufactured			
Direct Labor	-	-	5040101000
Manufacturing Overhead	-	-	5040102000
Cost of Sales	-	-	
Cost of Sales	-	-	5040201000
Total Direct Costs	-	-	
Non-Cash Expenses			
Depreciation			
Depreciation - Investment Property	-	-	5050101000
Depreciation - Land Improvements	-	-	5050102000
Depreciation - Infrastructure Assets	-	-	5050103000
Depreciation - Buildings and Other Structures	-	-	5050104000
Depreciation - Machinery and Equipment	-	-	5050105000
Depreciation - Transportation Equipment	-	-	5050106000
Depreciation - Furniture, Fixtures and Books	-	-	5050107000
Depreciation - Leased Assets	-	-	5050108000
Depreciation - Leased Assets Improvements	-	-	5050109000
Depreciation - Heritage Assets	-	-	5050110000
Depreciation - Service Concession Assets	-	-	5050111000
Depreciation - Bearer Biological Assets	-	-	5050113000
Depreciation - Bearer Trees, Plants and Crops	-	-	5050114000
Depreciation - Other Property, Plant and Equipment	-	-	5050199000
Amortization			
Amortization - Intangible Assets	-	-	5050201000
Amortization - Service Concession - Intangible Assets	-	-	5050202000
Impairment Loss			
Impairment Loss - Financial Assets Held to Maturity	-	-	5050301000
Impairment Loss - Loans and Receivables	-	-	5050302000
Impairment Loss - Lease Receivables	-	-	5050303000
Impairment Loss - Investments in Government-Owned or Contolled Cor	-	-	5050304000
Impairment Loss - Investments in Joint Venture	-	-	5050305000
Impairment Loss - Other Receivables	-	-	5050306000
Impairment Loss - Inventories	-	-	5050307000
Impairment Loss - Investment Property	-	-	5050308000
Impairment Loss - Property, Plant and Equipment	-	-	5050309000
Impairment Loss - Biological Assets	-	-	5050310000
Impairment Loss - Intangible Assets	-	-	5050311000
Impairment Loss - Other Assets	-	-	5050399000
Losses			
Loss on Sale of Biological Assets	-	-	5050405000
Loss on Sale of Agricultural Produce	-	-	5050406000
Loss on Initial Recognition of Biological Assets	-	-	5050411000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050414000
Total Non-Cash Expenses	-	-	
Current Operating Expenses	119,749.04	132,631.27	
Surplus (Deficit) from Current Operations	1,511,317.19	1,468,991.55	
Assistance/Subsidy from			
Subsidy from National Government	-	-	4030101000
Assistance from Other National Government Agencies	-	-	4030102000
Assistance from Local Government Units	-	-	4030103000
Assistance from Government-Owned or Controlled Corporations	-	-	4030104000
Subsidy from Other Funds	-	-	4030105000
Subsidy from Central Office	-	-	4030106000
Subsidy from Regional Office/Staff Bureau	-	-	4030107000

Less: Assistance/Subsidy to			
Subsidy to National Government Agencies	-	-	5021401000
Assistance to Other National Government Agencies	-	-	5021402000
Assistance to Local Government Units	-	-	5021403000
Budgetary Support to Government - Owned or Controlled Corporations	-	-	5021404000
Assistance to Non - Government Organizations/Civil Society Organizati	-	-	5021405000
Internal Revenue Allotment	-	-	5021406000
Subsidy to Regional Offices/Staff Bureaus	-	-	5021407000
Subsidy to Operating Units	-	-	5021408000
Subsidy to Other Funds	-	-	5021409000
Subsidies - Others	-	-	5021409900
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Net Financial Assistance/Subsidy	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Other Non-Operating Income/(Losses)			
Sale of Assets			
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Proper	-	-	4060101000
	<u>-</u>	<u>-</u>	
Reversal of Impairment Loss			
Reversal of Impairment Loss	-	-	4060201000
	<u>-</u>	<u>-</u>	
Miscellaneous Income			
Proceeds from Insurance/Indemnities	-	-	4069901000
Miscellaneous Income	-	-	4069999000
	<u>-</u>	<u>-</u>	
Gains			
Gain on Foreign Exchange (FOREX)	-	-	4050101000
Gain on Sale of Investments	-	-	4050102000
Gain on Sale of Investment Property	-	-	4050103000
Gain on Sale of Property, Plant and Equipment	-	-	4050104000
Gain on Sale of Intangible Assets	-	-	4050110000
Gain from Changes in Fair Value of Financial Instruments	-	-	4050111000
Gain on Sale of Unserviceable Property	-	-	4050113000
Other Gains	-	-	4050199000
	<u>-</u>	<u>-</u>	
Losses			
Loss on Guaranty	-	-	5029910000
Loss on Foreign Exchange (FOREX)	-	-	5050401000
Loss on Sale of Investments	-	-	5050402000
Loss on Sale of Investment Property	-	-	5050403000
Loss on Sale of Property, Plant and Equipment	-	-	5050404000
Loss on Sale of Intangible Assets	-	-	5050407000
Loss on Sale of Assets	-	-	5050408000
Loss of Assets	-	-	5050409000
Loss from Changes in Fair Value of Financial Instruments	-	-	5050412000
Share in the Loss of the Joint Ventures	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	5050425000
Other Losses	-	-	5050499000
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Total Other Non-Operating Income/(Losses)	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Surplus (Deficit) for the period	<u>1,511,317.19</u>	<u>1,468,991.55</u>	
	<u>-</u>	<u>-</u>	

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
Accountant III

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
PROVIDENT FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
Revenue			
Tax Revenue		-	-
Service and Business Income		1,631,066.23	1,601,622.82
Shares, Grants and Donations		-	-
Gains		-	-
Total Revenue		<u>1,631,066.23</u>	<u>1,601,622.82</u>
Less: Current Operating Expenses			
Personnel Services		-	-
Maintenance and Other Operating Expenses		119,749.04	132,631.27
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		-	-
Current Operating Expenses		<u>119,749.04</u>	<u>132,631.27</u>
Surplus/(Deficit) from Current Operations		<u>1,511,317.19</u>	<u>1,468,991.55</u>
Net Financial/ Assistance and Subsidy		-	-
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		-	-
Gains		-	-
Losses		-	-
Surplus (Deficit) for the period		<u>1,511,317.19</u>	<u>1,468,991.55</u>

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
Accountant III

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
PROVIDENT FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	2023	2022	Account Code
ASSETS			
Current Assets			
Cash and Cash Equivalents	1,828,010.22	3,569,578.26	
Cash on Hand	-	-	
Cash - Collecting Officer	-	-	1010101000
Petty Cash	-	-	1010102000
Cash in Bank - Local Currency	1,828,010.22	3,569,578.26	
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	1010201000
Cash in Bank - Local Currency, Current Account	1,828,010.22	3,569,578.26	1010202000
Cash in Bank - Local Currency, Savings Account	-	-	1010203000
Cash in Bank - Foreign Currency	-	-	
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-	-	1010301000
Cash in Bank - Foreign Currency, Current Account	-	-	1010302000
Cash in Bank - Foreign Currency, Savings Account	-	-	1010303000
Treasury/Agency Cash Accounts	-	-	
Cash - Treasury/Agency Deposit, Regular	-	-	1010401000
Cash - Treasury/Agency Deposit, Special Account	-	-	1010402000
Cash - Treasury/Agency Deposit, Trust	-	-	1010403000
Cash - Modified Disbursement System (MDS), Regular	-	-	1010404000
Cash - Modified Disbursement System (MDS), Special Account	-	-	1010405000
Cash - Modified Disbursement System (MDS), Trust	-	-	1010406000
Cash - Tax Remittance Advice	-	-	1010407000
Cash - Constructive Income and Remittances	-	-	1010408000
Cash - Constructive Disbursements	-	-	1010409000
Cash Equivalents	-	-	
Treasury Bills	-	-	1010501000
Time Deposits - Local Currency	-	-	1010502000
Time Deposits - Foreign Currency	-	-	1010503000
Receivables	32,915,908.72	28,786,929.76	
Loans and Receivable Accounts	32,915,908.72	28,786,929.76	
Accounts Receivable	-	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	-	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	32,915,908.72	28,786,929.76	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	32,915,908.72	28,786,929.76	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	-	-	
Due from National Government Agencies	-	-	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	-	-	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

Net Value - Due from Government-Owned or Controlled Corporations	-	-
Due from Local Government Units	-	-
Allowance for Impairment - Due from Local Government Units	-	-
Net Value - Due from Local Government Units	-	-
Intra-Agency Receivables	-	-
Due from Central Office	-	-
Due from Bureaus	-	-
Due from Regional Offices	-	-
Due from Operating/Field Units	-	-
Due from Other Funds	-	-
Other Receivables	-	-
Receivables - Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Allowance for Impairment - Due from Officers and Employees	-	-
Net Value - Due from Officers and Employees	-	-
Due from Non-Government Organizations/Civil Society Organizations	-	-
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-
Net Value - Due from Non-Government Organizations/Civil Society Organizations	-	-
Other Receivables	-	-
Allowance for Impairment - Other Receivables	-	-
Net Value - Other Receivables	-	-
Inventories	-	-
Inventory Held for Sale	-	-
Merchandise Inventory	-	-
Allowance for Impairment - Merchandise Inventory	-	-
Net Value - Merchandise Inventory	-	-
Inventory Held for Distribution	-	-
Food Supplies for Distribution	-	-
Allowance for Impairment - Food Supplies for Distribution	-	-
Net Value - Food Supplies for Distribution	-	-
Welfare Goods for Distribution	-	-
Allowance for Impairment - Welfare Goods for Distribution	-	-
Net Value - Welfare Goods for Distribution	-	-
Drugs and Medicines for Distribution	-	-
Allowance for Impairment - Drugs and Medicines for Distribution	-	-
Net Value - Drugs and Medicines for Distribution	-	-
Medical, Dental and Laboratory Supplies for Distribution	-	-
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-
Net Value - Medical, Dental and Laboratory Supplies for Distribution	-	-
Agricultural and Marine Supplies for Distribution	-	-
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-
Net Value - Agricultural and Marine Supplies for Distribution	-	-
Agricultural Produce for Distribution	-	-
Allowance for Impairment - Agricultural Produce for Distribution	-	-
Net Value - Agricultural Produce for Distribution	-	-
Textbooks and Instructional Materials for Distribution	-	-
Allowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-
Net Value - Textbooks and Instructional Materials for Distribution	-	-
Construction Materials for Distribution	-	-
Allowance for Impairment - Construction Materials for Distribution	-	-
Net Value - Construction Materials for Distribution	-	-
Property and Equipment for Distribution	-	-
Allowance for Impairment - Property and Equipment for Distribution	-	-
Net Value - Property and Equipment for Distribution	-	-
Aquaculture Produce for Distribution	-	-
Allowance for Impairment - Aquaculture Produce for Distribution	-	-
Net Value - Aquaculture Produce for Distribution	-	-
Other Supplies and Materials for Distribution	-	-
Allowance for Impairment - Other Supplies and Materials for Distribution	-	-
Net Value - Other Supplies and Materials for Distribution	-	-
Semi-Expendable Machinery and Equipment	-	-
Semi-Expendable Machinery	-	-
Allowance for Impairment - Semi-Expendable Machinery	-	-
Net Value - Semi-Expendable Machinery	-	-
Semi-Expendable Office Equipment	-	-
Allowance for Impairment - Semi-Expendable Office Equipment	-	-
Net Value - Semi-Expendable Office Equipment	-	-
Semi-Expendable Information and Communication Technology Equipment	-	-
Allowance for Impairment - Semi-Expendable Information and Communication Technology Equipment	-	-
Net Value - Semi-Expendable Information and Communication Technology Equipment	-	-
Semi-Expendable Agricultural and Forestry Equipment	-	-
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-
Net Value - Semi-Expendable Agricultural and Forestry Equipment	-	-
Semi-Expendable Marine and Fishery Equipment	-	-
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-
Net Value - Semi-Expendable Marine and Fishery Equipment	-	-
Semi-Expendable Airport Equipment	-	-
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-
Net Value - Semi-Expendable Airport Equipment	-	-
Semi-Expendable Communication Equipment	-	-
Allowance for Impairment - Semi-Expendable Communication Equipment	-	-
Net Value - Semi-Expendable Communication Equipment	-	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment	-	-
Net Value - Semi-Expendable Disaster Response and Rescue Equipment	-	-
Semi-Expendable Military, Police and Security Equipment	-	-
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-
Net Value - Semi-Expendable Military, Police and Security Equipment	-	-
Semi-Expendable Medical Equipment	-	-
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-
Net Value - Semi-Expendable Medical Equipment	-	-

1040101000
1040101200

1040201000
1040201200

1040202000
1040202300

1040203000
1040203200

1040204000
1040204200

1040205000
1040205200

1040206000
1040206200

1040207000
1040207200

1040208000
1040208200

1040209000
1040209200

1040210000
1040210200

1040299000
1040299200

1040501000
1040501200

1040502000
1040502200

1040503000
1040503200

1040504000
1040504200

1040505000
1040505200

1040506000
1040506200

1040507000
1040507200

1040508000
1040508200

1040509000
1040509200

1040510000
1040510200

Semi-Expendable Printing Equipment	-	-	1040511000
Allowance for Impairment - Semi-Expendable Printing Equipment	-	-	1040511200
Net Value - Semi-Expendable Printing Equipment	-	-	
Semi-Expendable Sports Equipment	-	-	1040512000
Allowance for Impairment - Semi-Expendable Sports Equipment	-	-	1040512200
Net Value - Semi-Expendable Sports Equipment	-	-	
Semi-Expendable Technical and Scientific Equipment	-	-	1040513000
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	1040513200
Net Value - Semi-Expendable Technical and Scientific Equipment	-	-	
Semi-Expendable Construction Equipment	-	-	1040514000
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	1040514200
Net Value - Semi-Expendable Construction Equipment	-	-	
Semi-Expendable Other Equipment	-	-	1040599000
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	1040599200
Net Value - Semi-Expendable Other Equipment	-	-	
Semi-Expendable Furniture, Fixtures and Books	-	-	
Semi-Expendable Furniture and Fixtures	-	-	1040601000
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	1040601200
Net Value - Semi-Expendable Furniture and Fixtures	-	-	
Semi-Expendable Books	-	-	1040602000
Allowance for Impairment - Semi-Expendable Books	-	-	1040602200
Net Value - Semi-Expendable Books	-	-	
Inventory Held for Manufacturing	-	-	
Raw Materials Inventory	-	-	1040301000
Allowance for Impairment - Raw Materials Inventory	-	-	1040301200
Net Value - Raw Materials Inventory	-	-	
Work-in-Process Inventory	-	-	1040302000
Allowance for Impairment - Work-in-Process Inventory	-	-	1040302200
Net Value - Work-in-Process Inventory	-	-	
Finished Goods Inventory	-	-	1040303000
Allowance for Impairment - Finished Goods Inventory	-	-	1040303200
Net Value - Finished Goods Inventory	-	-	
Inventory Held for Consumption	-	-	
Office Supplies Inventory	-	-	1040401000
Allowance for Impairment - Office Supplies Inventory	-	-	1040401200
Net Value - Office Supplies Inventory	-	-	
Accountable Forms, Plates and Stickers Inventory	-	-	1040402000
Allowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	1040402200
Net Value - Accountable Forms, Plates and Stickers Inventory	-	-	
Non-Accountable Forms Inventory	-	-	1040403000
Allowance for Impairment - Non-Accountable Forms Inventory	-	-	1040403200
Net Value - Non-Accountable Forms Inventory	-	-	
Animal/Zoological Supplies Inventory	-	-	1040404000
Allowance for Impairment - Animal/Zoological Supplies Inventory	-	-	1040404200
Net Value - Animal/Zoological Supplies Inventory	-	-	
Food Supplies Inventory	-	-	1040405000
Allowance for Impairment - Food Supplies Inventory	-	-	1040405200
Net Value - Food Supplies Inventory	-	-	
Drugs and Medicines Inventory	-	-	1040406000
Allowance for Impairment - Drugs and Medicines Inventory	-	-	1040406200
Net Value - Drugs and Medicines Inventory	-	-	
Medical, Dental and Laboratory Supplies Inventory	-	-	1040407000
Allowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	1040407200
Net Value - Medical, Dental and Laboratory Supplies Inventory	-	-	
Fuel, Oil and Lubricants Inventory	-	-	1040408000
Allowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	1040408200
Net Value - Fuel, Oil and Lubricants Inventory	-	-	
Agricultural and Marine Supplies Inventory	-	-	1040409000
Allowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	1040409200
Net Value - Agricultural and Marine Supplies Inventory	-	-	
Textbooks and Instructional Materials Inventory	-	-	1040410000
Allowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	1040410200
Net Value - Textbooks and Instructional Materials Inventory	-	-	
Military, Police and Traffic Supplies Inventory	-	-	1040411000
Allowance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	1040411200
Net Value - Military, Police and Traffic Supplies Inventory	-	-	
Chemical and Filtering Supplies Inventory	-	-	1040412000
Allowance for Impairment - Chemical and Filtering Supplies Inventory	-	-	1040412200
Net Value - Chemical and Filtering Supplies Inventory	-	-	
Construction Materials Inventory	-	-	1040413000
Allowance for Impairment - Construction Materials Inventory	-	-	1040413200
Net Value - Construction Materials Inventory	-	-	
Agricultural Produce for Consumption	-	-	1040420000
Allowance for Impairment - Agricultural Produce for Consumption	-	-	1040420200
Net Value - Agricultural Produce for Consumption	-	-	
Aquaculture Produce for Consumption	-	-	1040421000
Allowance for Impairment - Aquaculture Produce for Consumption	-	-	1040421200
Net Value - Aquaculture Produce for Consumption	-	-	
Other Supplies and Materials Inventory	-	-	1040499000
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	1040499200
Net Value - Other Supplies and Materials Inventory	-	-	
Investments	-	-	
Financial Assets at Fair Value Through Surplus or Deficit	-	-	
Financial Assets Held for Trading	-	-	1020101000
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020102000
Derivative Financial Assets Held for Trading	-	-	1020103000
Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020104000
Financial Assets - Held to Maturity	-	-	
Investments in Treasury Bills - Local	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	1020201200
Net Value - Investments in Treasury Bills - Local	-	-	

Investments in Treasury Bills - Foreign	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	1020202300
Net Value - Investments in Treasury Bills - Foreign	-	-	
Investments in Treasury Bonds - Local	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	1020203200
Net Value - Investments in Treasury Bonds - Local	-	-	
Investments in Treasury Bonds - Foreign	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	1020204200
Net Value - Investments in Treasury Bonds - Foreign	-	-	
Other Assets	-	-	
Advances	-	-	
Advances for Operating Expenses	-	-	1990101000
Advances for Payroll	-	-	1990102000
Advances to Special Disbursing Officer	-	-	1990103000
Advances to Officers and Employees	-	-	1990104000
Prepayments	-	-	
Advances to Contractors	-	-	1990201000
Prepaid Rent	-	-	1990202000
Prepaid Registration	-	-	1990203000
Prepaid Interest	-	-	1990204000
Prepaid Insurance	-	-	1990205000
Prepaid Subscription	-	-	1990210000
Other Prepayments	-	-	1990299000
Deposits	-	-	
Deposit on Letters of Credit	-	-	1990301000
Guaranty Deposits	-	-	1990302000
Other Deposits	-	-	1990399000
Deferred Charges	-	-	
Deferred Discount on Treasury Bills and Bonds	-	-	1990501000
Total Current Assets	34,743,918.94	32,356,508.02	
Non - Current Assets			
Receivables	243,176.74	221,569.36	
Loans and Receivable Accounts	243,176.74	221,569.36	
Accounts Receivable	-	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	-	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	243,176.74	221,569.36	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	243,176.74	221,569.36	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	-	-	
Due from National Government Agencies	-	-	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	-	-	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	
Net Value - Due from Government-Owned or Controlled Corporations	-	-	
Due from Local Government Units	-	-	
Allowance for Impairment - Due from Local Government Units	-	-	
Net Value - Due from Local Government Units	-	-	
Intra-Agency Receivables	-	-	
Due from Central Office	-	-	
Due from Bureaus	-	-	

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

Due from Regional Offices	-	-	
Due from Operating/Field Units	-	-	
Due from Other Funds	-	-	
Other Receivables	-	-	
Receivables - Disallowances/Charges	-	-	
Due from Officers and Employees	-	-	
Allowance for Impairment - Due from Officers and Employees	-	-	
Net Value - Due from Officers and Employees	-	-	
Due from Non-Government Organizations/Civil Society Organizations	-	-	
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Or	-	-	
Net Value - Due from Non-Government Organizations/Civil Society Organization	-	-	
Other Receivables	-	-	
Allowance for Impairment - Other Receivables	-	-	
Net Value - Other Receivables	-	-	
Investments	-	-	
Financial Assets - Others	-	-	
Investments in Stocks	-	-	1020301000
Investments in Bonds	-	-	1020302000
Other Investments	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Government - Owned or Controlled Corporations	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corpora	-	-	1020401200
Net Value - Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Joint Ventures	-	-	
Investments in Joint Ventures	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	1020501200
Net Value - Investments in Joint Ventures	-	-	
Sinking Fund	-	-	
Sinking Fund	-	-	1020701000
Investments in Time Deposits	-	-	
Investments in Time Deposits - Local Currency	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	1021102000
Investment Property	-	-	
Land and Buildings	-	-	
Investment Property, Land	-	-	1050101000
Accumulated Impairment Losses - Investment Property, Land	-	-	1050101200
Net Value	-	-	
Investment Property, Buildings	-	-	1050102000
Accumulated Depreciation - Investment Property, Buildings	-	-	1050102100
Accumulated Impairment Losses - Investment Property, Buildings	-	-	1050102200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Investment Property, Buildings	-	-	1059801000
Property, Plant and Equipment	-	-	
Land	-	-	
Land	-	-	1060101000
Accumulated Impairment Losses - Land	-	-	1060101200
Net Value	-	-	
Land Improvements	-	-	
Land Improvements, Aquaculture Structures	-	-	1060201000
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	1060201100
Accumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	1060201200
Net Value	-	-	
Land Improvements, Reforestation Projects	-	-	1060202000
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	1060202300
Net Value	-	-	
Other Land Improvements	-	-	1060299000
Accumulated Depreciation - Other Land Improvements	-	-	1060299100
Accumulated Impairment Losses - Other Land Improvements	-	-	1060299200
Net Value	-	-	
Infrastructure Assets	-	-	
Road Networks	-	-	1060301000
Accumulated Depreciation - Road Networks	-	-	1060301100
Accumulated Impairment Losses - Road Networks	-	-	1060301200
Net Value	-	-	
Flood Control Systems	-	-	1060302000
Accumulated Depreciation - Flood Control Systems	-	-	1060302100
Accumulated Impairment Losses - Flood Control Systems	-	-	1060302200
Net Value	-	-	
Sewer Systems	-	-	1060303000
Accumulated Depreciation - Sewer Systems	-	-	1060303100
Accumulated Impairment Losses - Sewer Systems	-	-	1060303200
Net Value	-	-	
Water Supply Systems	-	-	1060304000
Accumulated Depreciation - Water Supply Systems	-	-	1060304100
Accumulated Impairment Losses - Water Supply Systems	-	-	1060304200
Net Value	-	-	
Power Supply Systems	-	-	1060305000
Accumulated Depreciation - Power Supply Systems	-	-	1060305100
Accumulated Impairment Losses - Power Supply Systems	-	-	1060305200
Net Value	-	-	
Communication Networks	-	-	1060306000
Accumulated Depreciation - Communication Networks	-	-	1060306100

Accumulated Impairment Losses - Communication Networks	-	-	1060306200
Net Value	-	-	
Seaport Systems	-	-	1060307000
Accumulated Depreciation - Seaport Systems	-	-	1060307100
Accumulated Impairment Losses - Seaport Systems	-	-	1060307200
Net Value	-	-	
Airport Systems	-	-	1060308000
Accumulated Depreciation - Airport Systems	-	-	1060308100
Accumulated Impairment Losses - Airport Systems	-	-	1060308200
Net Value	-	-	
Parks, Plazas and Monuments	-	-	1060309000
Accumulated Depreciation - Parks, Plazas and Monuments	-	-	1060309100
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	1060309200
Net Value	-	-	
Railway Systems	-	-	1060310000
Accumulated Depreciation - Railway Systems	-	-	1060310100
Accumulated Impairment Losses - Railway Systems	-	-	1060310200
Net Value	-	-	
Other Infrastructure Assets	-	-	1060399000
Accumulated Depreciation - Other Infrastructure Assets	-	-	1060399100
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	1060399200
Net Value	-	-	
Buildings and Other Structures	-	-	
Buildings	-	-	1060401000
Accumulated Depreciation - Buildings	-	-	1060401100
Accumulated Impairment Losses - Buildings	-	-	1060401200
Net Value	-	-	
School Buildings	-	-	1060402000
Accumulated Depreciation - School Buildings	-	-	1060402100
Accumulated Impairment Losses - School Buildings	-	-	1060402200
Net Value	-	-	
Hospitals and Health Centers	-	-	1060403000
Accumulated Depreciation - Hospitals and Health Centers	-	-	1060403100
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	1060403200
Net Value	-	-	
Markets	-	-	1060404000
Accumulated Depreciation - Markets	-	-	1060404100
Accumulated Impairment Losses - Markets	-	-	1060404200
Net Value	-	-	
Slaughterhouses	-	-	1060405000
Accumulated Depreciation - Slaughterhouses	-	-	1060405100
Accumulated Impairment Losses - Slaughterhouses	-	-	1060405200
Net Value	-	-	
Hostels and Dormitories	-	-	1060406000
Accumulated Depreciation - Hostels and Dormitories	-	-	1060406100
Accumulated Impairment Losses - Hostels and Dormitories	-	-	1060406200
Net Value	-	-	
Other Structures	-	-	1060499000
Accumulated Depreciation - Other Structures	-	-	1060499100
Accumulated Impairment Losses - Other Structures	-	-	1060499200
Net Value	-	-	
Machinery and Equipment	-	-	
Machinery	-	-	1060501000
Accumulated Depreciation - Machinery	-	-	1060501100
Accumulated Impairment Losses - Machinery	-	-	1060501200
Net Value	-	-	
Office Equipment	-	-	1060502000
Accumulated Depreciation - Office Equipment	-	-	1060502100
Accumulated Impairment Losses - Office Equipment	-	-	1060502200
Net Value	-	-	
Information and Communication Technology Equipment	-	-	1060503000
Accumulated Depreciation - Information and Communication Technology Equipment	-	-	1060503100
Accumulated Impairment Losses - Information and Communication Technology Equip	-	-	1060503200
Net Value	-	-	
Agricultural and Forestry Equipment	-	-	1060504000
Accumulated Depreciation - Agricultural and Forestry Equipment	-	-	1060504100
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	1060504200
Net Value	-	-	
Marine and Fishery Equipment	-	-	1060505000
Accumulated Depreciation - Marine and Fishery Equipment	-	-	1060505100
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	1060505200
Net Value	-	-	
Airport Equipment	-	-	1060506000
Accumulated Depreciation - Airport Equipment	-	-	1060506100
Accumulated Impairment Losses - Airport Equipment	-	-	1060506200
Net Value	-	-	
Communication Equipment	-	-	1060507000
Accumulated Depreciation - Communication Equipment	-	-	1060507100
Accumulated Impairment Losses - Communication Equipment	-	-	1060507200
Net Value	-	-	
Construction and Heavy Equipment	-	-	1060508000
Accumulated Depreciation - Construction and Heavy Equipment	-	-	1060508100
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	1060508200
Net Value	-	-	
Disaster Response and Rescue Equipment	-	-	1060509000
Accumulated Depreciation - Disaster Response and Rescue Equipment	-	-	1060509100
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	1060509200
Net Value	-	-	
Military, Police and Security Equipment	-	-	1060510000
Accumulated Depreciation - Military, Police and Security Equipment	-	-	1060510100
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	1060510200
Net Value	-	-	
Medical Equipment	-	-	1060511000
Accumulated Depreciation - Medical Equipment	-	-	1060511100
Accumulated Impairment Losses - Medical Equipment	-	-	1060511200

Net Value	-	-	
Printing Equipment	-	-	1060512000
Accumulated Depreciation - Printing Equipment	-	-	1060512100
Accumulated Impairment Losses - Printing Equipment	-	-	1060512200
Net Value	-	-	
Sports Equipment	-	-	1060513000
Accumulated Depreciation - Sports Equipment	-	-	1060513100
Accumulated Impairment Losses - Sports Equipment	-	-	1060513200
Net Value	-	-	
Technical and Scientific Equipment	-	-	1060514000
Accumulated Depreciation - Technical and Scientific Equipment	-	-	1060514100
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	1060514200
Net Value	-	-	
Other Equipment	-	-	1060599000
Accumulated Depreciation - Other Equipment	-	-	1060599100
Accumulated Impairment Losses - Other Equipment	-	-	1060599200
Net Value	-	-	
Transportation Equipment	-	-	
Motor Vehicles	-	-	1060601000
Accumulated Depreciation - Motor Vehicles	-	-	1060601100
Accumulated Impairment Losses - Motor Vehicles	-	-	1060601200
Net Value	-	-	
Trains	-	-	1060602000
Accumulated Depreciation - Trains	-	-	1060602100
Accumulated Impairment Losses - Trains	-	-	1060602200
Net Value	-	-	
Aircrafts and Aircrafts Ground Equipment	-	-	1060603000
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	1060603100
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	1060603200
Net Value	-	-	
Watercrafts	-	-	1060604000
Accumulated Depreciation - Watercrafts	-	-	1060604100
Accumulated Impairment Losses - Watercrafts	-	-	1060604200
Net Value	-	-	
Other Transportation Equipment	-	-	1060699000
Accumulated Depreciation - Other Transportation Equipment	-	-	1060699100
Accumulated Impairment Losses - Other Transportation Equipment	-	-	1060699200
Net Value	-	-	
Furniture, Fixtures and Books	-	-	
Furniture and Fixtures	-	-	1060701000
Accumulated Depreciation - Furniture and Fixtures	-	-	1060701100
Accumulated Impairment Losses - Furniture and Fixtures	-	-	1060701200
Net Value	-	-	
Books	-	-	1060702000
Accumulated Depreciation - Books	-	-	1060702100
Accumulated Impairment Losses - Books	-	-	1060702200
Net Value	-	-	
Leased Assets	-	-	
Leased Assets, Land	-	-	1060801000
Accumulated Impairment Losses - Leased Assets, Land	-	-	1060801200
Net Value	-	-	
Leased Assets, Buildings and Other Structures	-	-	1060802000
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-	1060802100
Accumulated Impairment Losses - Leased Assets, Buildings and Other	-	-	1060802200
Net Value	-	-	
Leased Assets, Machinery and Equipment	-	-	1060803000
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-	1060803100
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-	1060803200
Net Value	-	-	
Leased Assets, Transportation Equipment	-	-	1060804000
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-	1060804100
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-	1060804200
Net Value	-	-	
Leased Assets, Furniture and Fixtures	-	-	1060805000
Accumulated Depreciation - Leased Assets, Furniture and Fixtures	-	-	1060805100
Accumulated Impairment Losses - Leased Assets, Furniture and Fixtures	-	-	1060805200
Net Value	-	-	
Other Leased Assets	-	-	1060899000
Accumulated Depreciation - Other Leased Assets	-	-	1060899100
Accumulated Impairment Losses - Other Leased Assets	-	-	1060899200
Net Value	-	-	
Leased Assets Improvements	-	-	
Leased Assets Improvements, Land	-	-	1060901000
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	1060901100
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	1060901200
Net Value	-	-	
Leased Asset Improvements, Buildings and Other Structures	-	-	1060902000
Accumulated Depreciation - Leased Asset Improvements, Buildings and Other Structu	-	-	1060902100
Accumulated Impairment Losses - Leased Asset Improvements, Buildings and	-	-	1060902200
Net Value	-	-	
Other Leased Assets Improvements	-	-	1060999000
Accumulated Depreciation - Other Leased Assets Improvements	-	-	1060999100
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	1060999200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Land Improvements	-	-	1069801000
Construction in Progress - Infrastructure Assets	-	-	1069802000
Construction in Progress - Buildings and Other Structures	-	-	1069803000
Construction in Progress - Leased Assets	-	-	1069804000
Construction in Progress - Leased Assets Improvements	-	-	1069805000
Construction in Progress - Furniture and Fixtures	-	-	1069806000
Construction in Progress - Heritage Assets	-	-	1069807000

Construction in Progress - Service Concession Assets	-	-	1069808000
Heritage Assets	-	-	
Historical Buildings	-	-	1061101000
Accumulated Depreciation - Historical Buildings	-	-	1061101100
Accumulated Impairment Losses - Historical Buildings	-	-	1061101200
Net Value	-	-	
Works of Arts and Archeological Specimens	-	-	1061102000
Accumulated Depreciation - Works of Arts and Archeological Specimens	-	-	1061102100
Accumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	1061102200
Net Value	-	-	
Other Heritage Assets	-	-	1061199000
Accumulated Depreciation - Other Heritage Assets	-	-	1061199100
Accumulated Impairment Losses - Other Heritage Assets	-	-	1061199200
Net Value	-	-	
Service Concession - Tangible Assets	-	-	
Service Concession - Road Networks	-	-	1061201000
Accumulated Depreciation - Service Concession - Road Networks	-	-	1061201100
Accumulated Impairment Losses - Service Concession - Road Networks	-	-	1061201200
Net Value	-	-	
Service Concession - Flood Control Systems	-	-	1061202000
Accumulated Depreciation - Service Concession - Flood Control Systems	-	-	1061202100
Accumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	1061202300
Net Value	-	-	
Service Concession - Sewer Systems	-	-	1061203000
Accumulated Depreciation - Service Concession - Sewer Systems	-	-	1061203100
Accumulated Impairment Losses - Service Concession - Sewer Systems	-	-	1061203200
Net Value	-	-	
Service Concession - Water Supply Systems	-	-	1061204000
Accumulated Depreciation - Service Concession - Water Supply Systems	-	-	1061204100
Accumulated Impairment Losses - Service Concession - Water Supply Systems	-	-	1061204200
Net Value	-	-	
Service Concession - Power Supply Systems	-	-	1061205000
Accumulated Depreciation - Service Concession - Power Supply Systems	-	-	1061205100
Accumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	1061205200
Net Value	-	-	
Service Concession - Communication Networks	-	-	1061206000
Accumulated Depreciation - Service Concession - Communication Networks	-	-	1061206100
Accumulated Impairment Losses - Service Concession - Communication Networks	-	-	1061206200
Net Value	-	-	
Service Concession - Seaport Systems	-	-	1061207000
Accumulated Depreciation - Service Concession - Seaport Systems	-	-	1061207100
Accumulated Impairment Losses - Service Concession - Seaport Systems	-	-	1061207200
Net Value	-	-	
Service Concession - Airport Systems	-	-	1061208000
Accumulated Depreciation - Service Concession - Airport Systems	-	-	1061208100
Accumulated Impairment Losses - Service Concession - Airport Systems	-	-	1061208200
Net Value	-	-	
Service Concession - Parks, Plazas and Monuments	-	-	1061209000
Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	1061209100
Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	1061209200
Net Value	-	-	
Service Concession - Railway Systems	-	-	1061210000
Accumulated Depreciation - Service Concession - Railway Systems	-	-	1061210100
Accumulated Impairment Losses - Service Concession - Railway Systems	-	-	1061210200
Net Value	-	-	
Service Concession - Buildings and Other Structures	-	-	1061211000
Accumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	1061211100
Accumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	1061211200
Net Value	-	-	
Other Service Concession Assets	-	-	1061299000
Accumulated Depreciation - Other Service Concession Assets	-	-	1061299100
Accumulated Impairment Losses - Other Service Concession Assets	-	-	1061299200
Net Value	-	-	
Bearer Trees, Plants and Crops	-	-	
Bearer Trees, Plants and Crops	-	-	1061401000
Accumulated Depreciation - Bearer Trees, Plants and Crops	-	-	1061401100
Accumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	1061401200
Net Value	-	-	
Growing Bearer Trees, Plants and Crops	-	-	1061402000
Other Property, Plant and Equipment	-	-	
Work/Zoo and/or Other Animals	-	-	1069901000
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	1069901100
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	1069901200
Net Value	-	-	
Growing Work/Zoo and Other Animals	-	-	1069902000
Other Property, Plant and Equipment	-	-	1069999000
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	1069999100
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	1069999200
Net Value	-	-	
Biological Assets	-	-	
Bearer Biological Assets	-	-	
Breeding Stocks	-	-	1070101000
Accumulated Depreciation - Breeding Stocks	-	-	1070101100
Accumulated Impairment Losses - Breeding Stocks	-	-	1070101200
Net Value	-	-	
Livestock	-	-	1070102000
Accumulated Depreciation - Livestock	-	-	1070102100
Accumulated Impairment Losses - Livestock	-	-	1070102200
Net Value	-	-	
Trees, Plants and Crops	-	-	1070103000
Accumulated Depreciation - Trees, Plants and Crops	-	-	1070103100

Accumulated Impairment Losses - Trees, Plants and Crops	-	-	1070103200
Net Value	-	-	
Aquaculture	-	-	1070104000
Accumulated Depreciation - Aquaculture	-	-	1070104100
Accumulated Impairment Losses - Aquaculture	-	-	1070104200
Net Value	-	-	
Other Bearer Biological Assets	-	-	1070199000
Accumulated Depreciation - Other Bearer Biological Assets	-	-	1070199100
Accumulated Impairment Losses - Other Bearer Biological Assets	-	-	1070199200
Net Value	-	-	
Consumable Biological Assets	-	-	
Livestock Held for Consumption/Sale/Distribution	-	-	1070201000
Consumption/Sale/Distribution	-	-	1070201200
Net Value	-	-	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	1070202000
Consumption/Sale/Distribution	-	-	1070202300
Net Value	-	-	
Other Consumable Biological Assets	-	-	1070299000
Accumulated Impairment Losses - Other Consumable Biological Assets	-	-	1070299200
Net Value	-	-	
Intangible Assets	-	-	
Intangible Assets	-	-	
Patents	-	-	1080101000
Accumulated Amortization - Patents	-	-	1080101100
Accumulated Impairment Losses - Patents	-	-	1080101200
Net Value	-	-	
Computer Software	-	-	1080102000
Accumulated Amortization - Computer Software	-	-	1080102100
Accumulated Impairment Losses - Computer Software	-	-	1080102200
Net Value	-	-	
Websites	-	-	1080103000
Accumulated Amortization - Websites	-	-	1080103100
Accumulated Impairment Losses - Websites	-	-	1080103200
Net Value	-	-	
Copyrights	-	-	1080105000
Accumulated Amortization - Copyrights	-	-	1080105100
Accumulated Impairment Losses - Copyrights	-	-	1080105200
Net Value	-	-	
Other Intangible Assets	-	-	1080199000
Accumulated Amortization - Other Intangible Assets	-	-	1080199100
Accumulated Impairment Losses - Other Intangible Assets	-	-	1080199200
Net Value	-	-	
Service Concession - Intangible Assets	-	-	
Service Concession - Intangible Assets	-	-	1080201000
Accumulated Amortization - Service Concession Intangible Asset	-	-	1080201100
Accumulated Impairment Losses - Service Concession Intangible Asset	-	-	1080201200
Net Value	-	-	
Development in Progress	-	-	
Development in Progress - Patents	-	-	1089801000
Development in Progress - Computer Software	-	-	1089802000
Development in Progress - Websites	-	-	1089803000
Development in Progress - Other Intangible Assets	-	-	1089899000
Other Assets	-	-	
Acquired Assets	-	-	1999901000
Accumulated Impairment Losses - Acquired Assets	-	-	1999901200
Net Value	-	-	
Foreclosed Property/Assets	-	-	1999902000
Accumulated Impairment Losses - Foreclosed Property/Assets	-	-	1999902200
Net Value	-	-	
Forfeited Property/Assets	-	-	1999903000
Accumulated Impairment Losses - Forfeited Property/Assets	-	-	1999903200
Net Value	-	-	
Confiscated Property/Assets	-	-	1999904000
Accumulated Impairment Losses - Confiscated Property/Assets	-	-	1999904200
Net Value	-	-	
Abandoned/Surrendered Property/Assets	-	-	1999905000
Accumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	1999905200
Net Value	-	-	
Sequestered Property/Assets	-	-	1999906000
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	1999906200
Net Value	-	-	
Other Assets	-	-	1999999000
Accumulated Impairment Losses - Other Assets	-	-	1999999200
Net Value	-	-	
Total Non-Current Assets	243,176.74	221,569.36	
TOTAL ASSETS	34,987,095.68	32,578,077.38	
LIABILITIES AND NET ASSETS/EQUITY			
Liabilities			
Current Liabilities			
Financial Liabilities	1,800.00	-	
Payables	1,800.00	-	
Accounts Payable	1,800.00	-	
Due to Officers and Employees	-	-	
Internal Revenue Allotment Payable	-	-	

Notes Payable	-	-
Interest Payable	-	-
Operating Lease Payable	-	-
Finance Lease Payable	-	-
Awards and Rewards Payable	-	-
Service Concession Arrangements Payable	-	-
Prizes Payable	-	-
Indemnities Payable	-	-
Payables to Joint Ventures	-	-
Payables to Joint Operators	-	-
Bills/Bonds/Loans Payable (Current Portion)	-	-
Treasury Bills Payable	-	-
Bonds Payable - Domestic	-	-
Bonds Payable - Foreign	-	-
Loans Payable - Domestic	-	-
Loans Payable - Foreign	-	-
Tax Refunds Payable	-	-
Tax Refunds Payable	-	-
Inter-Agency Payables	-	-
Due to BIR	-	-
Due to GSIS	-	-
Due to Pag-IBIG	-	-
Due to PhilHealth	-	-
Due to NGAs	-	-
Due to GOCCs	-	-
Due to LGUs	-	-
Intra-Agency Payables	-	-
Due to Central Office	-	-
Due to Bureaus	-	-
Due to Regional Offices	-	-
Due to Operating Units	-	-
Due to Other Funds	-	-
Trust Liabilities	-	-
Trust Liabilities	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	-	-
Customers' Deposits Payable	-	-
Trust Liabilities - Disallowances/Charges	-	-
Other Payables	73,629.85	131,611.36
Total Current Liabilities	75,429.85	131,611.36
Non-Current Liabilities		
Payables	-	-
Accounts Payable	-	-
Due to Officers and Employees	-	-
Internal Revenue Allotment Payable	-	-
Notes Payable	-	-
Interest Payable	-	-
Operating Lease Payable	-	-
Finance Lease Payable	-	-
Awards and Rewards Payable	-	-
Service Concession Arrangements Payable	-	-
Prizes Payable	-	-
Indemnities Payable	-	-
Payables to Joint Ventures	-	-
Payables to Joint Operators	-	-
Bills/Bonds/Loans Payable (Non-Current Portion)	-	-
Treasury Bills Payable	-	-
Bonds Payable - Domestic	-	-
Bonds Payable - Foreign	-	-
Loans Payable - Domestic	-	-
Loans Payable - Foreign	-	-
Tax Refunds Payable	-	-
Tax Refunds Payable	-	-
Inter-Agency Payables	-	-
Due to BIR	-	-
Due to GSIS	-	-
Due to Pag-IBIG	-	-
Due to PhilHealth	-	-
Due to NGAs	-	-
Due to GOCCs	-	-
Due to LGUs	-	-
Intra-Agency Payables	-	-
Due to Central Office	-	-
Due to Bureaus	-	-
Due to Regional Offices	-	-
Due to Operating Units	-	-
Due to Other Funds	-	-
Trust Liabilities	-	-
Trust Liabilities	-	-
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-
Bail Bonds Payable	-	-
Guaranty/Security Deposits Payable	-	-

BASED ON THE AGING OF PAYABLE ACCOUNTS

BASED ON THE AGING OF PAYABLE ACCOUNTS

Customers' Deposits Payable	-	-	
Trust Liabilities - Disallowances/Charges	-	-	
Other Payables	<u>-</u>	<u>-</u>	
Deferred Credits/Unearned Income	<u>-</u>	<u>-</u>	
Deferred Finance Lease Revenue	-	-	2050101000
Deferred Service Concession Revenue	-	-	2050102000
Deferred Revenue from Grants and Donations	-	-	2050104000
Other Deferred Credits	-	-	2050199000
Unearned Revenue - Investment Property	-	-	2050201000
Other Unearned Revenue	-	-	2050299000
Provisions	<u>-</u>	<u>-</u>	
Pension Benefits Payable	-	-	2060101000
Leave Benefits Payable	-	-	2060102000
Retirement Gratuity Payable	-	-	2060103000
Other Provisions	-	-	2060199000
Total Non -Current Liabilities	<u>-</u>	<u>-</u>	
Total Liabilities	<u>75,429.85</u>	<u>131,611.36</u>	
Total Assets Less Total Liabilities	<u>34,911,665.83</u>	<u>32,446,466.02</u>	
Net Assets/Equity			
Government Equity	<u>34,911,665.83</u>	<u>32,446,466.02</u>	
Accumulated Surplus/(Deficit)	34,911,665.83	32,446,466.02	3010101000
Total Net Assets/Equity	<u>34,911,665.83</u>	<u>32,446,466.02</u>	
	-	-	

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
Accountant III

DEPARTMENT OF EDUCATION
REGION III

COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION

PROVIDENT FUND

DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		1,828,010.22	3,569,578.26
Receivables		32,915,908.72	28,786,929.76
Inventories		-	-
Investments		-	-
Other Current Assets		-	-
Total Current Assets		<u>34,743,918.94</u>	<u>32,356,508.02</u>
Non - Current Assets			
Receivables		243,176.74	221,569.36
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		-	-
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
Total Non-Current Assets		<u>243,176.74</u>	<u>221,569.36</u>
Total Assets		<u>34,987,095.68</u>	<u>32,578,077.38</u>
LIABILITIES AND NET ASSETS/EQUITY			
LIABILITIES			
Current Liabilities			
Financial Liabilities		1,800.00	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		73,629.85	131,611.36
Total Current Liabilities		<u>75,429.85</u>	<u>131,611.36</u>
Non- Current Liabilities			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Total Non- Current Liabilities		<u>-</u>	<u>-</u>
Total Liabilities		<u>75,429.85</u>	<u>131,611.36</u>
Total Assets Less Total Liabilities		<u>34,911,665.83</u>	<u>32,446,466.02</u>
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit		<u>34,911,665.83</u>	<u>32,446,466.02</u>
Total Net Assets/Equity		<u>34,911,665.83</u>	<u>32,446,466.02</u>
		-	-

PREPARED BY:

BABY RUTH D. PABLO
Administrative Assistant III

CERTIFIED CORRECT:

KRISTINE JOY D. QUEZADA
Accountant III

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>Amount</u>		0
	<u>2023</u>	<u>2022</u>	CITY OF SAN JOSE DEL MONTE SDO
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation	-	-	-
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)	-	-	
Receipt of Notice of Transfer of Cash Allocation (NTCA)	-	-	
Receipt of NCA for Trust and Other Receipts	-	-	
Constructive Receipt of NCA for TRA	-	-	
Receipt of Working Fund for Foreign-Assisted Projects	-	-	
Collection of Income/Revenues	-	-	-
Collection of tax revenue	-	-	
Collection of service and business income	-	-	
Collection of other income	-	-	
Receipt of shares, grants and donations	-	-	
Receipt of prior years' income	-	-	
Remittance from NGAs (for BTr NG Books only)	-	-	
Receipt of Assistance from Other NGAs, LGUs and GOCCs	-	-	-
Assistance from Other National Government Agencies (NGAs)	-	-	
Assistance from Local Government Units (LGUs)	-	-	
Assistance from Government-Owned or Controlled Corporations (GOCCs)	-	-	
Collection of Receivables	-	-	-
Collection of loans and receivables	-	-	
Collection of lease receivables	-	-	
Collection of receivables from audit disallowances	-	-	
Collection of other receivables	-	-	
Receipt of Inter-Agency Fund Transfers	-	-	-
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	-	
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-	-	
Receipt of funds for other inter-agency transactions	-	-	
Receipt of Intra-Agency Fund Transfers	-	-	-
Receipt of funds from CO/Bureaus/ROs/OU for implementation of programs/projects	-	-	
Receipt of working fund for foreign-assisted projects	-	-	
Receipt of funds for other intra-agency transactions	-	-	
Trust Receipts	-	-	-
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	-	-	
Collection of other trust receipts	-	-	
Other Receipts	296,715.61	848,909.80	296,715.61
Advance collection of income	-	-	
Receipt of deposits on Letter of Credits	-	-	
Receipt of refund of guaranty deposits	-	-	
Receipt of payment for liquidated damages	-	-	
Receipt of unused Petty Cash Fund	-	-	
Other deferred credits	-	-	
Refund of overpayment of Personnel Services	-	-	
Refund of overpayment of Maintenance and Other Operating Expenses	-	-	
Receipt of refund of cash advances	-	-	
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-	
Other miscellaneous receipts	296,715.61	848,909.80	296,715.61
Adjustments	-	-	-
Restoration of cash for cancelled/lost/stale checks/ADA	-	-	
Restoration of cash for unreleased checks (for commercial checks only)	-	-	
Other adjustments - inflow	-	-	
Total Cash Inflows	296,715.61	848,909.80	296,715.61
Cash Outflows			
Grant of Loans	-	-	-
Release of funds for sub-loans	-	-	
Grant of loans	-	-	
Replenishment of negotiated MDS checks (for BTr NG Books only)	-	-	
Remittance to National Treasury	-	-	
Payment of Expenses	-	-	-
Payment of personnel services	-	-	

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

		0	
		CITY OF SAN JOSE DEL MONTE SDO	
Payment of maintenance and other operating expenses	-	-	
Replenishment of petty cash fund	-	-	
Payment of financial expenses	-	-	
Payment of expenses pertaining to/incurred in the prior years	-	-	
Purchase of Inventories	-	-	-
Purchase of inventories for sale	-	-	
Purchase of inventories for distribution	-	-	
Purchase of inventories for consumption	-	-	
Purchase of raw materials inventory	-	-	
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	-	-	-
Purchase of Semi-Expendable, Machinery and Equipment	-	-	
Purchase of Semi-Expendable Furniture, Fixtures and Books	-	-	
Purchase of Consumable Biological Assets	-	-	-
Purchase of livestock for consumption/sale/distribution	-	-	
Purchase of trees, plants and crops for consumption/sale/distribution	-	-	
Purchase of other consumable biological assets	-	-	
Grant of Cash Advances	-	-	-
Advances for operating expenses	-	-	
Advances for payroll	-	-	
Advances for special purpose/time-bound undertakings	-	-	
Advances to officers and employees	-	-	
Prepayments	-	-	-
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalizable)	-	-	
Prepaid Rent	-	-	
Prepaid Registration	-	-	
Prepaid Interest	-	-	
Prepaid Insurance	-	-	
Prepaid subscription	-	-	
Other prepayments	-	-	
Payment of Deposits	-	-	-
Payment of deposits on letter of credits	-	-	
Payment of guaranty deposits	-	-	
Payment of other deposits	-	-	
Payment of prior years' accounts payables for operating expenses	-	-	-
Payment of tax refunds payable	-	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	-	-	-
Remittance of taxes withheld covered by TRA (should be equal to constructive receipt of NCA for TRA)	-	-	
Remittance of taxes withheld not covered by TRA	-	-	
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	-	-	
Remittance of personnel benefit contributions	-	-	
Remittance of other payables	-	-	
Grant of Financial Assistance/Subsidy	-	-	-
Grant of financial assistance to other NGAs	-	-	
Grant of financial assistance to LGUs	-	-	
Budgetary Support to GOCCs	-	-	
Grant of financial assistance to Non-Government/Civil Society Organizations	-	-	
Payment of Internal Revenue Allotment	-	-	
Grant of other subsidies	-	-	
Release of Inter-Agency Fund Transfers	-	-	-
Advances to Procurement Service	-	-	
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	-	-	
Release of other inter-agency fund transfers	-	-	
Release of intra-agency fund transfers	-	-	-
Issuance of Working Fund to foreign service posts and regional consular offices	-	-	
Issuance of NTCA by CO/ROs to ROs/OUs (should be equal to receipt of NTCA)	-	-	
Issuance of funding checks by HO/CO/ROs to ROs/OUs	-	-	
Release of other intra-agency fund transfers	-	-	
Other Disbursements	166,773.03	1,205,727.14	166,773.03
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/intra-agency fund transfers	-	-	
Refund of excess inter-agency fund transfers	-	-	
Refund of excess trust liabilities	-	-	
Refund of bail bonds	-	-	
Refund of guaranty/security deposits	-	-	
Refund of customers' deposit	-	-	

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

			0
			CITY OF SAN JOSE DEL MONTE SDO
Refund of trust liabilities-disallowances/charges	-	-	
Refund of cash advances	-	-	
Other disbursements	166,773.03	1,205,727.14	166,773.03
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	-	-	
Adjustments	168,777.00	-	168,777.00
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	168,777.00	-	168,777.00
Adjustment for dishonored checks	-	-	
Adjustment for cash shortage	-	-	
Reversing entry for unreleased checks in previous year (for commercial checks only)	-	-	
Other adjustments - Outflow	-	-	
Total Cash Outflows	335,550.03	1,205,727.14	335,550.03
Net Cash Provided by (Used in) Operating Activities	(38,834.42)	(356,817.34)	(38,834.42)
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property	-	-	
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-	
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments	-	-	
Proceeds from sale of stocks/bonds/marketable securities	-	-	
Sale of investment in joint venture	-	-	
Sale of other investments	-	-	
Receipt of Cash Dividends	-	-	
Proceeds from Matured/Return of Investments	-	-	
Redemption of long term investments	-	-	
Proceeds from matured investments	-	-	
Proceeds from the return on investment in joint venture	-	-	
Collection of Long-Term Loans	-	-	
Repayment of long term-loans by GOCCs/GFIs	-	-	
Collection of long-term loans	-	-	
Proceeds from Sale of Other Assets	-	-	
Total Cash Inflows	-	-	-
Cash Outflows			
Purchase/Construction of Investment Property	-	-	
Purchase/Construction of Property, Plant and Equipment	-	-	
Purchase of land	-	-	
Payment for land improvements	-	-	
Construction of infrastructure assets	-	-	
Construction of buildings and other structures	-	-	
Purchase of machinery and equipment	-	-	
Purchase of transportation equipment	-	-	
Purchase of furniture, fixtures and books	-	-	
Payments for leased assets improvements	-	-	
Construction in progress	-	-	
Construction/Acquisition of heritage assets	-	-	
Payment of Servie Concession Arrangements Payable	-	-	
Purchase of other property, plant and equipment	-	-	
Payment of right-of-way	-	-	
Advances to contractors	-	-	
Payment of guaranty deposit	-	-	
Payment of retention fee to contractors	-	-	
Payment of other fees charged to the projects	-	-	
Payment of incidental expenses	-	-	
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	-	
Payment of prior years' accounts payable for the construction of property, plant and equipment	-	-	
Investments	-	-	
Investment in stocks/bonds/marketable securities	-	-	
Investment in GOCCs/GFIs	-	-	
Investment in joint venture	-	-	
Other long-term investments	-	-	
Purchase of Bearer Trees, Plants and Crops	-	-	
Purchase of Bearer Biological Assets	-	-	
Purchase of breeding stocks	-	-	
Purchase of livestock	-	-	
Purchase of trees, plants and crops	-	-	
Purchase of aquaculture	-	-	

DEPARTMENT OF EDUCATION
 REGION III
COMPARATIVE DETAILED STATEMENT OF CASH FLOWS
 TRUST FUND
 DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

			0
			CITY OF SAN JOSE DEL MONTE SDO
Purchase of other bearer biological assets	-	-	
Purchase of Intangible Assets	-	-	-
Purchase of patents	-	-	
Purchase of computer software	-	-	
Purchase of websites	-	-	
Purchase of copyrights	-	-	
Purchase of other intangible assets	-	-	
Development in progress	-	-	
Grant of loans	-	-	-
Release of funds for sub-loans	-	-	
Grant of loans	-	-	
Total Cash Outflows	-	-	-
Net Cash Provided by (Used in) Investing Activities	-	-	-
Cash Flows From Financing Activities			
Cash Inflows			
Proceeds from issuance of bills and bonds	-	-	-
Proceeds from issuance of bills	-	-	
Proceeds from issuance of bonds	-	-	
Proceeds from Domestic and Foreign Loans	-	-	-
Proceeds from issuance of notes payable	-	-	
Proceeds from domestic loans	-	-	
Proceeds from foreign loans	-	-	
Total Cash Inflows	-	-	-
Cash Outflows			
Payment of Long-Term Liabilities	-	-	-
Payment of notes payable	-	-	
Payment of domestic loans	-	-	
Payment of foreign loans	-	-	
Payment of finance lease payable	-	-	
Payment of other long-term liabilities	-	-	
Redemption of Bills/Bonds Issued	-	-	-
Payment for redemption of treasury bills	-	-	
Payment for redemption of bonds	-	-	
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-	
Payment for other financial expenses/charges (BTr NG only)	-	-	
Total Cash Outflows	-	-	-
Net Cash Provided By (Used In) Financing Activities	-	-	-
Increase (Decrease) in Cash and Cash Equivalents	(38,834.42)	(356,817.34)	(38,834.42)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-		
Cash and Cash Equivalents, Beginning	1,157,642.57	1,514,459.91	281,762.05
Cash and Cash Equivalents, Ending	1,118,808.15	1,157,642.57	242,927.63
Total Cash Balance Per Pre-Closing TB		-	242,927.63
Difference in Cash, Ending per Cash Flow and Pre-Closing TB			-
Cash, Treasury Agency Deposit - Regular (to be closed at year-end)			-
Difference			-

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF CASH FLOWS
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>AMOUNTS</u>	
		<u>2023</u>	<u>2022</u>
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocation		-	-
Collection of Income/Revenues		-	-
Remittance from NGAs (for BTr NG Books only)		-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs		-	-
Collection of Receivables		-	-
Receipt of Inter-Agency Fund Transfers		-	-
Receipt of Intra-Agency Fund Transfers		-	-
Trust Receipts		-	-
Other Receipts		296,715.61	848,909.80
Adjustments		-	-
Total Cash Inflows		296,715.61	848,909.80
Cash Outflows			
Grant of Loans		-	-
Replenishment of negotiated MDS checks (for BTr NG Books only)		-	-
Remittance to National Treasury		-	-
Payment of Expenses		-	-
Purchase of Inventories		-	-
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books		-	-
Purchase of Consumable Biological Assets		-	-
Grant of Cash Advances		-	-
Prepayments		-	-
Payment of Deposits		-	-
Payment of prior years' accounts payables for operating expenses		-	-
Payment of tax refunds payable		-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions		-	-
Grant of Financial Assistance/Subsidy		-	-
Release of Inter-Agency Fund Transfers		-	-
Release of intra-agency fund transfers		-	-
Other Disbursements		166,773.03	1,205,727.14
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)		-	-
Adjustments		168,777.00	-
Total Cash Outflows		335,550.03	1,205,727.14
Net Cash Provided by (Used in) Operating Activities		(38,834.42)	(356,817.34)
Cash Flows from Investing Activities			
Cash Inflows			
Proceeds from Sale of Investment Property		-	-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-	-
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments		-	-
Receipt of Cash Dividends		-	-
Proceeds from Matured/Return of Investments		-	-
Collection of Long-Term Loans		-	-
Proceeds from Sale of Other Assets		-	-
Total Cash Inflows		-	-
Cash Outflows			
Purchase/Construction of Investment Property		-	-
Purchase/Construction of Property, Plant and Equipment		-	-
Investments		-	-

Purchase of Bearer Trees, Plants and Crops	-	-
Purchase of Bearer Biological Assets	-	-
Purchase of Intangible Assets	-	-
Grant of loans	-	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Investing Activities	-	-
Cash Flows From Financing Activities		
Cash Inflows		
Proceeds from issuance of bills and bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	-	-
Redemption of Bills/Bonds Issued	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)	-	-
Payment for other financial expenses/charges (BTr NG only)	-	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrease) in Cash and Cash Equivalents	(38,834.42)	(356,817.34)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, Beginning	1,157,642.57	1,514,459.91
Cash and Cash Equivalents, Ending	1,118,808.15	1,157,642.57
Cash - Collecting Officer	1010101000	-
Petty Cash	1010102000	-
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010201000	-
Cash in Bank - Local Currency, Current Account	1010202000	242,927.63
Cash in Bank - Local Currency, Savings Account	1010203000	-
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010301000	-
Cash in Bank - Foreign Currency, Current Account	1010302000	-
Cash in Bank - Foreign Currency, Savings Account	1010303000	-
Cash - Treasury/Agency Deposit, Regular	1010401000	-
Cash - Treasury/Agency Deposit, Special Account	1010402000	-
Cash - Treasury/Agency Deposit, Trust	1010403000	-
Cash - Modified Disbursement System (MDS), Regular	1010404000	-
Cash - Modified Disbursement System (MDS), Special Account	1010405000	-
Cash - Modified Disbursement System (MDS), Trust	1010406000	-
Cash - Tax Remittance Advice	1010407000	-
Cash - Constructive Income and Remittances	1010408000	-
Cash - Constructive Disbursements	1010409000	-
Treasury Bills	1010501000	-
Time Deposits - Local Currency	1010502000	-
Time Deposits - Foreign Currency	1010503000	-
TOTAL		242,927.63

CHECKING:

875,880.52

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	NOTES	Accumulated Surplus/(Deficit)	
		<u>2023</u>	<u>2022</u>
Balance at December 31, 2021		-	-
Adjustments:			
Add/(Deduct):			
Changes in accounting policy		-	-
Prior Period Adjustments\Unrecorded Income and Expenses		-	-
Other Adjustments		-	-
Restated balance at December 31, 2021		-	-
Changes in Net Assets/Equity for Calendar Year			
Add/(Deduct):			
Surplus (Deficit) for the period		-	-
Adjustment of net revenue recognized directly in net assets/equity		-	-
<i>Closing of Cash-Treasury/Agency Deposit, Regular</i>		-	-
<i>Closing of Cash-Treasury/Agency Deposit, Special Account</i>		-	-
<i>Closing/ Adjustment of Cash-Treasury/Agency Deposit, Trust</i>		-	-
<i>Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only)</i>		-	-
<i>Closing of Cash-Constructive Income and Other Remittances</i>		-	-
<i>Closing of Cash-Constructive Disbursements</i>		-	-
Total Recognized revenue and expense for the period		-	-
Others		-	-
Balance as at December 31, 2023		-	-
1 - Net revenue deposited with the National Treasury (revenue including constructive receipt of income by DFA and income of BIR remitted by agencies thru TRA)			-

CHECKING: EQUITY	TOTALS
Per Statement of Changes in Net Assets/Equity	-
Per Trial Balance	-
Difference:	-

CHECKING: INCOME	TOTALS
Per Trial Balance	-
Per Statement of Financial Performance	-
Difference	-

Cash, Treasury Agency Deposit - Regular (to be closed at year-end)

Difference

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**DEPARTMENT OF EDUCATION
REGION III**

COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE

TRUST FUND

**DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Revenue			
Tax Revenue	-	-	
Tax Revenue - Individual and Corporation			
Income Tax	-	-	4010101000
Professional Tax	-	-	4010102000
Travel Tax	-	-	4010103000
Immigration Tax	-	-	4010104000
Tax Revenue - Property			
Estate Tax	-	-	4010201000
Donors Tax	-	-	4010202000
Capital Gains Tax	-	-	4010203000
Tax Revenue - Goods and Services			
Import Duties	-	-	4010301000
Excise Tax	-	-	4010302000
Business Tax	-	-	4010303000
Tax on Sand, Gravel and Other Quarry Products	-	-	4010304000
Tax on Delivery Vans and Trucks	-	-	4010305000
Tax on Forest Products	-	-	4010306000
Tax Revenue - Others			
Documentary Stamp Tax	-	-	4010401000
Motor Vehicles Users' Charge	-	-	4010402000
Other Taxes	-	-	4010499000
Tax Revenue - Fines and Penalties			
Tax Revenue - Fines and Penalties - Taxes on Individual and Corporat	-	-	4010501000
Tax Revenue - Fines and Penalties - Property Taxes	-	-	4010502000
Tax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	4010503000
Tax Revenue - Fines and Penalties - Other Taxes	-	-	4010599000
Service and Business Income	-	-	
Service Income			
Permit Fees	-	-	4020101000
Registration Fees	-	-	4020102000
Registration Plates, Tags and Stickers Fees	-	-	4020103000
Clearance and Certification Fees	-	-	4020104000
Franchising Fees	-	-	4020105000
Licensing Fees	-	-	4020106000
Supervision and Regulation Enforcement Fees	-	-	4020107000
Spectrum Usage Fees	-	-	4020108000
Legal Fees	-	-	4020109000
Inspection Fees	-	-	4020110000
Verification and Authentication Fees	-	-	4020111000
Passport and Visa Fees	-	-	4020112000
Processing Fees	-	-	4020113000
Fines and Penalties - Service Income	-	-	4020114000
Other Service Income	-	-	4020199000
Business Income			
School Fees	-	-	4020201000
Affiliation Fees	-	-	4020202000
Examination Fees	-	-	4020203000
Seminar/Training Fees	-	-	4020204000
Rent/Lease Income	-	-	4020205000
Communication Network Fees	-	-	4020206000
Transportation System Fees	-	-	4020207000
Road Network Fees	-	-	4020208000
Waterworks System Fees	-	-	4020209000
Power Supply System Fees	-	-	4020210000
Seaport System Fees	-	-	4020211000
Landing and Parking Fees	-	-	4020212000
Income from Hostels/Dormitories and Other Like Facilities	-	-	4020213000
Slaughterhouse Operation	-	-	4020214000
Income from Printing and Publication	-	-	4020215000
Sales Revenue	-	-	4020216000
Less: Sales Discounts	-	-	4020216100
Net Sales	-	-	
Hospital Fees	-	-	4020217000
Less: Hospital Discounts, Allowances and Free Services	-	-	4020217100
Net Hospital Revenue	-	-	
Guarantee Income	-	-	4020218000
Fidelity Insurance Income	-	-	4020219000
Dividend Income	-	-	4020230000
Interest Income	-	-	4020231000
Share in the Profit of Joint Venture	-	-	4020232000
Fines and Penalties - Business Income	-	-	4020233000
Service Concession Revenue	-	-	4020234000
Other Business Income	-	-	4020299000
Shares, Grants and Donations			
Share from National Wealth	-	-	4040101000
Share from PAGCOR/PCSO	-	-	4040102000

**DEPARTMENT OF EDUCATION
REGION III**

COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE

TRUST FUND

**DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Share from Earnings of Government-Owned or Controlled Corporation	-	-	4040103000
Share from Internal Revenue Collections	-	-	4040105000
Donations in Cash	-	-	4040201000
Donations in Kind	-	-	4040202000
Grants in Cash	-	-	4040301000
Grants in Kind	-	-	4040302000
Gains	<u>-</u>	<u>-</u>	
Gain on Initial Recognition of Biological Assets	-	-	4050105000
Gain on Sale of Biological Assets	-	-	4050106000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Asset	-	-	4050108000
Gain on Sale of Agricultural Produce	-	-	4050109000
Gain on Initial Recognition of Agricultural Produce	-	-	4050112000
Total Revenue	<u><u>-</u></u>	<u><u>-</u></u>	
Less Current Operating Expenses			
Personnel Services			
Salaries and Wages			
Salaries and Wages - Regular	-	-	5010101000
Salaries and Wages - Casual/Contractual	-	-	5010102000
Salaries and Wages - Substitute Teachers	-	-	5010103000
	<u>-</u>	<u>-</u>	
Other Compensation			
Personal Economic Relief Allowance (PERA)	-	-	5010201000
Representation Allowance (RA)	-	-	5010202000
Transportation Allowance (TA)	-	-	5010203000
Clothing/Uniform Allowance	-	-	5010204000
Subsistence Allowance	-	-	5010205000
Laundry Allowance	-	-	5010206000
Quarters Allowance	-	-	5010207000
Productivity Incentive Allowance	-	-	5010208000
Overseas Allowance	-	-	5010209000
Honoraria	-	-	5010210000
Hazard Pay	-	-	5010211000
Longevity Pay	-	-	5010212000
Overtime and Night Pay	-	-	5010213000
Year End Bonus	-	-	5010214000
Cash Gift	-	-	5010215000
Mid-Year Bonus	-	-	5010216000
Other Bonuses and Allowances	-	-	5010299000
	<u>-</u>	<u>-</u>	
Personnel Benefit Contributions			
Retirement and Life Insurance Premiums	-	-	5010301000
Pag-IBIG Contributions	-	-	5010302000
PhilHealth Contributions	-	-	5010303000
Employees Compensation Insurance Premiums	-	-	5010304000
Provident/Welfare Fund Contributions	-	-	5010305000
	<u>-</u>	<u>-</u>	
Other Personnel Benefits			
Pension Benefits	-	-	5010401000
Retirement Gratuity	-	-	5010402000
Terminal Leave Benefits	-	-	5010403000
Other Personnel Benefits	-	-	5010499000
	<u>-</u>	<u>-</u>	
Total Personnel Services	<u><u>-</u></u>	<u><u>-</u></u>	
Maintenance and Other Operating Expenses			
Traveling Expenses			
Traveling Expenses - Local	-	-	5020101000
Traveling Expenses - Foreign	-	-	5020102000
	<u>-</u>	<u>-</u>	
Training and Scholarship Expenses			
Training Expenses	-	-	5020201000
Scholarship Grants/Expenses	-	-	5020202000
	<u>-</u>	<u>-</u>	
Supplies and Materials Expenses			
Office Supplies Expenses	-	-	5020301000
Accountable Forms Expenses	-	-	5020302000
Non-Accountable Forms Expenses	-	-	5020303000
Animal/Zoological Supplies Expenses	-	-	5020304000
Food Supplies Expenses	-	-	5020305000
Welfare Goods Expenses	-	-	5020306000
Drugs and Medicines Expenses	-	-	5020307000
Medical, Dental and Laboratory Supplies Expenses	-	-	5020308000
Fuel, Oil and Lubricants Expenses	-	-	5020309000
Agricultural and Marine Supplies Expenses	-	-	5020310000
Textbooks and Instructional Materials Expenses	-	-	5020311000
Military, Police and Traffic Supplies Expenses	-	-	5020312000

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Chemical and Filtering Supplies Expenses	-	-	5020313000
Agricultural Produce Expenses	-	-	5020323000
Aquaculture Produce Expenses	-	-	5020324000
Prisoner Medical Support Expenses	-	-	5020329000
Other Supplies and Materials Expenses	-	-	5020399000
Semi-Expendable Expenses	-	-	
Semi - Expendable Machinery and Equipment Expenses - Machinery	-	-	5020321001
Semi - Expendable Machinery and Equipment Expenses - Office Equipm	-	-	5020321002
Semi - Expendable Machinery and Equipment Expenses - ICT Equipme	-	-	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural &	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and F	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equip	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communicati	-	-	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Resp	-	-	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Polic	-	-	5020321009
Semi - Expendable Machinery and Equipment Expenses - Medical Equi	-	-	5020321010
Semi - Expendable Machinery and Equipment Expenses - Printing Equi	-	-	5020321011
Semi - Expendable Machinery and Equipment Expenses - Sports Equip	-	-	5020321012
Semi - Expendable Machinery and Equipment Expenses - Technical an	-	-	5020321013
Semi - Expendable Machinery and Equipment Expenses - Other Equipm	-	-	5020321099
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture	-	-	5020322001
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	-	5020322002
Utility Expenses	-	-	
Water Expenses	-	-	5020401000
Electricity Expenses	-	-	5020402000
Gas/Heating Expenses	-	-	5020403000
Other Utility Expenses	-	-	5020499000
Communication Expenses	-	-	
Postage and Courier Expenses	-	-	5020501000
Telephone Expenses	-	-	5020502000
Internet Subscription Expenses	-	-	5020503000
Cable, Satellite, Telegraph and Radio Expenses	-	-	5020504000
Awards/Rewards and Prizes	-	-	
Awards/Rewards Expenses	-	-	5020601000
Prizes	-	-	5020602000
Indemnities	-	-	5020603000
Survey, Research, Exploration and Development Expenses	-	-	
Survey Expenses	-	-	5020701000
Research, Exploration and Development Expenses	-	-	5020702000
Demolition/Relocation and Desilting/Dredging Expenses	-	-	
Demolition and Relocation Expenses	-	-	5020801000
Desilting, Drilling and Dredging Expenses	-	-	5020802000
Generation, Transmission and Distribution Expenses	-	-	
Generation, Transmission and Distribution Expenses	-	-	5020901000
Confidential, Intelligence and Extraordinary Expenses	-	-	
Confidential Expenses	-	-	5021001000
Intelligence Expenses	-	-	5021002000
Extraordinary and Miscellaneous Expenses	-	-	5021003000
Professional Services	-	-	
Legal Services	-	-	5021101000
Auditing Services	-	-	5021102000
Consultancy Services	-	-	5021103000
Other Professional Services	-	-	5021199000
General Services	-	-	
Environment/Sanitary Services	-	-	5021201000
Janitorial Services	-	-	5021202000
Security Services	-	-	5021203000
Other General Services	-	-	5021299000
Repairs and Maintenance	-	-	
Repairs and Maintenance - Investment Property	-	-	5021301000
Repairs and Maintenance - Land Improvements	-	-	5021302000
Repairs and Maintenance - Infrastructure Assets	-	-	5021303000
Repairs and Maintenance - Buildings and Other Structures	-	-	5021304000
Repairs and Maintenance - Machinery and Equipment	-	-	5021305000
Repairs and Maintenance - Transportation Equipment	-	-	5021306000
Repairs and Maintenance - Furniture and Fixtures	-	-	5021307000
Repairs and Maintenance - Leased Assets	-	-	5021308000
Repairs and Maintenance - Leased Assets Improvements	-	-	5021309000
Restoration and Maintenance - Heritage Assets	-	-	5021310000
Repairs and Maintenance - Semi-Expendable Machinery and Equipmen	-	-	5021321000

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

**TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and B	-	-	5021322000
Repairs and Maintenance - Others	-	-	5021398000
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	5021399000
	<u>-</u>	<u>-</u>	
Taxes, Insurance Premiums and Other Fees			
Taxes, Duties and Licenses	-	-	5021501000
Fidelity Bond Premiums	-	-	5021502000
Insurance Expenses	-	-	5021503000
	<u>-</u>	<u>-</u>	
Labor and Wages			
Labor and Wages	-	-	5021601000
	<u>-</u>	<u>-</u>	
Other Maintenance and Operating Expenses			
Advertising, Promotional and Marketing Expenses	-	-	5029901000
Printing and Publication Expenses	-	-	5029902000
Representation Expenses	-	-	5029903000
Transportation and Delivery Expenses	-	-	5029904000
Rent/Lease Expenses	-	-	5029905000
Membership Dues and Contributions to Organizations	-	-	5029906000
Subscription Expenses	-	-	5029907000
Donations	-	-	5029908000
Litigation/Acquired Assets Expenses	-	-	5029909000
Legal Defense Expense	-	-	5029921000
Bank Transaction Fee	-	-	5029922000
Other Maintenance and Operating Expenses	-	-	5029999000
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Total Maintenance and Other Operating Expenses	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Financial Expense			
Management Supervision/Trusteeship Fees	-	-	5030101000
Interest Expenses	-	-	5030102000
Guarantee Fees	-	-	5030103000
Bank Charges - Loans/Borrowings	-	-	5030104000
Commitment Fees	-	-	5030105000
Other Financial Charges	-	-	5030199000
	<u>-</u>	<u>-</u>	
Total Financial Expense	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Direct Costs			
Cost of Goods Manufactured			
Direct Labor	-	-	5040101000
Manufacturing Overhead	-	-	5040102000
	<u>-</u>	<u>-</u>	
Cost of Sales			
Cost of Sales	-	-	5040201000
	<u>-</u>	<u>-</u>	
Total Direct Costs	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Non-Cash Expenses			
Depreciation			
Depreciation - Investment Property	-	-	5050101000
Depreciation - Land Improvements	-	-	5050102000
Depreciation - Infrastructure Assets	-	-	5050103000
Depreciation - Buildings and Other Structures	-	-	5050104000
Depreciation - Machinery and Equipment	-	-	5050105000
Depreciation - Transportation Equipment	-	-	5050106000
Depreciation - Furniture, Fixtures and Books	-	-	5050107000
Depreciation - Leased Assets	-	-	5050108000
Depreciation - Leased Assets Improvements	-	-	5050109000
Depreciation - Heritage Assets	-	-	5050110000
Depreciation - Service Concession Assets	-	-	5050111000
Depreciation - Bearer Biological Assets	-	-	5050113000
Depreciation - Bearer Trees, Plants and Crops	-	-	5050114000
Depreciation - Other Property, Plant and Equipment	-	-	5050199000
	<u>-</u>	<u>-</u>	
Amortization			
Amortization - Intangible Assets	-	-	5050201000
Amortization - Service Concession - Intangible Assets	-	-	5050202000
	<u>-</u>	<u>-</u>	
Impairment Loss			
Impairment Loss - Financial Assets Held to Maturity	-	-	5050301000
Impairment Loss - Loans and Receivables	-	-	5050302000
Impairment Loss - Lease Receivables	-	-	5050303000
Impairment Loss - Investments in Government-Owned or Contolled Cor	-	-	5050304000
Impairment Loss - Investments in Joint Venture	-	-	5050305000
Impairment Loss - Other Receivables	-	-	5050306000
Impairment Loss - Inventories	-	-	5050307000
Impairment Loss - Investment Property	-	-	5050308000
Impairment Loss - Property, Plant and Equipment	-	-	5050309000
Impairment Loss - Biological Assets	-	-	5050310000

**DEPARTMENT OF EDUCATION
REGION III**

COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE

TRUST FUND

**DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Impairment Loss - Intangible Assets	-	-	5050311000
Impairment Loss - Other Assets	-	-	5050399000
	<u>-</u>	<u>-</u>	
Losses			
Loss on Sale of Biological Assets	-	-	5050405000
Loss on Sale of Agricultural Produce	-	-	5050406000
Loss on Initial Recognition of Biological Assets	-	-	5050411000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets	-	-	5050414000
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Total Non-Cash Expenses	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Current Operating Expenses	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Surplus (Deficit) from Current Operations	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Assistance/Subsidy from			
Subsidy from National Government	-	-	4030101000
Assistance from Other National Government Agencies	-	-	4030102000
Assistance from Local Government Units	-	-	4030103000
Assistance from Government-Owned or Controlled Corporations	-	-	4030104000
Subsidy from Other Funds	-	-	4030105000
Subsidy from Central Office	-	-	4030106000
Subsidy from Regional Office/Staff Bureau	-	-	4030107000
	<u>-</u>	<u>-</u>	
Less: Assistance/Subsidy to			
Subsidy to National Government Agencies	-	-	5021401000
Assistance to Other National Government Agencies	-	-	5021402000
Assistance to Local Government Units	-	-	5021403000
Budgetary Support to Government - Owned or Controlled Corporations	-	-	5021404000
Assistance to Non - Government Organizations/Civil Society Organizati	-	-	5021405000
Internal Revenue Allotment	-	-	5021406000
Subsidy to Regional Offices/Staff Bureaus	-	-	5021407000
Subsidy to Operating Units	-	-	5021408000
Subsidy to Other Funds	-	-	5021409000
Subsidies - Others	-	-	5021409900
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Net Financial Assistance/Subsidy	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Other Non-Operating Income/(Losses)			
Sale of Assets			
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Proper	-	-	4060101000
	<u>-</u>	<u>-</u>	
Reversal of Impairment Loss			
Reversal of Impairment Loss	-	-	4060201000
	<u>-</u>	<u>-</u>	
Miscellaneous Income			
Proceeds from Insurance/Indemnities	-	-	4069901000
Miscellaneous Income	-	-	4069999000
	<u>-</u>	<u>-</u>	
Gains			
Gain on Foreign Exchange (FOREX)	-	-	4050101000
Gain on Sale of Investments	-	-	4050102000
Gain on Sale of Investment Property	-	-	4050103000
Gain on Sale of Property, Plant and Equipment	-	-	4050104000
Gain on Sale of Intangible Assets	-	-	4050110000
Gain from Changes in Fair Value of Financial Instruments	-	-	4050111000
Gain on Sale of Unserviceable Property	-	-	4050113000
Other Gains	-	-	4050199000
	<u>-</u>	<u>-</u>	
Losses			
Loss on Guaranty	-	-	5029910000
Loss on Foreign Exchange (FOREX)	-	-	5050401000
Loss on Sale of Investments	-	-	5050402000
Loss on Sale of Investment Property	-	-	5050403000
Loss on Sale of Property, Plant and Equipment	-	-	5050404000
Loss on Sale of Intangible Assets	-	-	5050407000
Loss on Sale of Assets	-	-	5050408000
Loss of Assets	-	-	5050409000
Loss from Changes in Fair Value of Financial Instruments	-	-	5050412000
Share in the Loss of the Joint Ventures	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	5050425000
Other Losses	-	-	5050499000
	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Total Other Non-Operating Income/(Losses)	<u>-</u>	<u>-</u>	
	<u>-</u>	<u>-</u>	
Surplus (Deficit) for the period	<u>-</u>	<u>-</u>	

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

2023

2022

Account Code

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
FOR THE PERIOD ENDED DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
Revenue			
Tax Revenue		-	-
Service and Business Income		-	-
Shares, Grants and Donations		-	-
Gains		-	-
Total Revenue		-	-
Less: Current Operating Expenses			
Personnel Services		-	-
Maintenance and Other Operating Expenses		-	-
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		-	-
Current Operating Expenses		-	-
Surplus/(Deficit) from Current Operations		-	-
Net Financial/ Assistance and Subsidy		-	-
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		-	-
Gains		-	-
Losses		-	-
Surplus (Deficit) for the period		-	-

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

<DESIGNATION>

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents	242,927.63	1,157,642.57	
Cash on Hand	-	-	
Cash - Collecting Officer	-	-	1010101000
Petty Cash	-	-	1010102000
Cash in Bank - Local Currency	242,927.63	1,157,642.57	
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	1010201000
Cash in Bank - Local Currency, Current Account	242,927.63	1,157,642.57	1010202000
Cash in Bank - Local Currency, Savings Account	-	-	1010203000
Cash in Bank - Foreign Currency	-	-	
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-	-	1010301000
Cash in Bank - Foreign Currency, Current Account	-	-	1010302000
Cash in Bank - Foreign Currency, Savings Account	-	-	1010303000
Treasury/Agency Cash Accounts	-	-	
Cash - Treasury/Agency Deposit, Regular	-	-	1010401000
Cash - Treasury/Agency Deposit, Special Account	-	-	1010402000
Cash - Treasury/Agency Deposit, Trust	-	-	1010403000
Cash - Modified Disbursement System (MDS), Regular	-	-	1010404000
Cash - Modified Disbursement System (MDS), Special Account	-	-	1010405000
Cash - Modified Disbursement System (MDS), Trust	-	-	1010406000
Cash - Tax Remittance Advice	-	-	1010407000
Cash - Constructive Income and Remittances	-	-	1010408000
Cash - Constructive Disbursements	-	-	1010409000
Cash Equivalents	-	-	
Treasury Bills	-	-	1010501000
Time Deposits - Local Currency	-	-	1010502000
Time Deposits - Foreign Currency	-	-	1010503000
Receivables	-	-	
Loans and Receivable Accounts	-	-	
Accounts Receivable	-	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	-	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	-	-	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	-	-	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	-	-	
Due from National Government Agencies	-	-	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	-	-	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Net Value - Due from Government-Owned or Controlled Corporations	-	-	
Due from Local Government Units	-	-	
Allowance for Impairment - Due from Local Government Units	-	-	
Net Value - Due from Local Government Units	-	-	
Intra-Agency Receivables	-	-	
Due from Central Office	-	-	
Due from Bureaus	-	-	
Due from Regional Offices	-	-	
Due from Operating/Field Units	-	-	
Due from Other Funds	-	-	
Other Receivables	-	-	
Receivables - Disallowances/Charges	-	-	
Due from Officers and Employees	-	-	
Allowance for Impairment - Due from Officers and Employees	-	-	
Net Value - Due from Officers and Employees	-	-	
Due from Non-Government Organizations/Civil Society Organizations	-	-	
Allowance for Impairment - Due from Non-Government Organizations/Civil Society O.	-	-	
Net Value - Due from Non-Government Organizations/Civil Society Organizatio	-	-	
Other Receivables	-	-	
Allowance for Impairment - Other Receivables	-	-	
Net Value - Other Receivables	-	-	
Inventories	-	-	
Inventory Held for Sale	-	-	
Merchandise Inventory	-	-	1040101000
Allowance for Impairment - Merchandise Inventory	-	-	1040101200
Net Value - Merchandise Inventory	-	-	
Inventory Held for Distribution	-	-	
Food Supplies for Distribution	-	-	1040201000
Allowance for Impairment - Food Supplies for Distribution	-	-	1040201200
Net Value - Food Supplies for Distribution	-	-	
Welfare Goods for Distribution	-	-	1040202000
Allowance for Impairment - Welfare Goods for Distribution	-	-	1040202300
Net Value - Welfare Goods for Distribution	-	-	
Drugs and Medicines for Distribution	-	-	1040203000
Allowance for Impairment - Drugs and Medicines for Distribution	-	-	1040203200
Net Value - Drugs and Medicines for Distribution	-	-	
Medical, Dental and Laboratory Supplies for Distribution	-	-	1040204000
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	1040204200
Net Value - Medical, Dental and Laboratory Supplies for Distribution	-	-	
Agricultural and Marine Supplies for Distribution	-	-	1040205000
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	1040205200
Net Value - Agricultural and Marine Supplies for Distribution	-	-	
Agricultural Produce for Distribution	-	-	1040206000
Allowance for Impairment - Agricultural Produce for Distribution	-	-	1040206200
Net Value - Agricultural Produce for Distribution	-	-	
Textbooks and Instructional Materials for Distribution	-	-	1040207000
Allowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	1040207200
Net Value - Textbooks and Instructional Materials for Distribution	-	-	
Construction Materials for Distribution	-	-	1040208000
Allowance for Impairment - Construction Materials for Distribution	-	-	1040208200
Net Value - Construction Materials for Distribution	-	-	
Property and Equipment for Distribution	-	-	1040209000
Allowance for Impairment - Property and Equipment for Distribution	-	-	1040209200
Net Value - Property and Equipment for Distribution	-	-	
Aquaculture Produce for Distribution	-	-	1040210000
Allowance for Impairment - Aquaculture Produce for Distribution	-	-	1040210200
Net Value - Aquaculture Produce for Distribution	-	-	
Other Supplies and Materials for Distribution	-	-	1040299000
Allowance for Impairment - Other Supplies and Materials for Distribution	-	-	1040299200
Net Value - Other Supplies and Materials for Distribution	-	-	
Semi-Expendable Machinery and Equipment	-	-	
Semi-Expendable Machinery	-	-	1040501000
Allowance for Impairment - Semi-Expendable Machinery	-	-	1040501200
Net Value - Semi-Expendable Machinery	-	-	
Semi-Expendable Office Equipment	-	-	1040502000
Allowance for Impairment - Semi-Expendable Office Equipment	-	-	1040502200
Net Value - Semi-Expendable Office Equipment	-	-	
Semi-Expendable Information and Communication Technology Equipment	-	-	1040503000
Allowance for Impairment - Semi-Expendable Information and Communication Techn	-	-	1040503200
Net Value - Semi-Expendable Information and Communication Technology Equ	-	-	
Semi-Expendable Agricultural and Forestry Equipment	-	-	1040504000
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-	1040504200
Net Value - Semi-Expendable Agricultural and Forestry Equipment	-	-	
Semi-Expendable Marine and Fishery Equipment	-	-	1040505000
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	1040505200
Net Value - Semi-Expendable Marine and Fishery Equipment	-	-	
Semi-Expendable Airport Equipment	-	-	1040506000
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-	1040506200
Net Value - Semi-Expendable Airport Equipment	-	-	
Semi-Expendable Communication Equipment	-	-	1040507000

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Allowance for Impairment - Semi-Expendable Communication Equipment	-	-	1040507200
Net Value - Semi-Expendable Communication Equipment	-	-	
Semi-Expendable Disaster Response and Rescue Equipment	-	-	1040508000
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment	-	-	1040508200
Net Value - Semi-Expendable Disaster Response and Rescue Equipment	-	-	
Semi-Expendable Military, Police and Security Equipment	-	-	1040509000
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	1040509200
Net Value - Semi-Expendable Military, Police and Security Equipment	-	-	
Semi-Expendable Medical Equipment	-	-	1040510000
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-	1040510200
Net Value - Semi-Expendable Medical Equipment	-	-	
Semi-Expendable Printing Equipment	-	-	1040511000
Allowance for Impairment - Semi-Expendable Printing Equipment	-	-	1040511200
Net Value - Semi-Expendable Printing Equipment	-	-	
Semi-Expendable Sports Equipment	-	-	1040512000
Allowance for Impairment - Semi-Expendable Sports Equipment	-	-	1040512200
Net Value - Semi-Expendable Sports Equipment	-	-	
Semi-Expendable Technical and Scientific Equipment	-	-	1040513000
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	1040513200
Net Value - Semi-Expendable Technical and Scientific Equipment	-	-	
Semi-Expendable Construction Equipment	-	-	1040514000
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	1040514200
Net Value - Semi-Expendable Construction Equipment	-	-	
Semi-Expendable Other Equipment	-	-	1040599000
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	1040599200
Net Value - Semi-Expendable Other Equipment	-	-	
Semi-Expendable Furniture, Fixtures and Books	-	-	
Semi-Expendable Furniture and Fixtures	-	-	1040601000
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	1040601200
Net Value - Semi-Expendable Furniture and Fixtures	-	-	
Semi-Expendable Books	-	-	1040602000
Allowance for Impairment - Semi-Expendable Books	-	-	1040602200
Net Value - Semi-Expendable Books	-	-	
Inventory Held for Manufacturing	-	-	
Raw Materials Inventory	-	-	1040301000
Allowance for Impairment - Raw Materials Inventory	-	-	1040301200
Net Value - Raw Materials Inventory	-	-	
Work-in-Process Inventory	-	-	1040302000
Allowance for Impairment - Work-in-Process Inventory	-	-	1040302200
Net Value - Work-in-Process Inventory	-	-	
Finished Goods Inventory	-	-	1040303000
Allowance for Impairment - Finished Goods Inventory	-	-	1040303200
Net Value - Finished Goods Inventory	-	-	
Inventory Held for Consumption	-	-	
Office Supplies Inventory	-	-	1040401000
Allowance for Impairment - Office Supplies Inventory	-	-	1040401200
Net Value - Office Supplies Inventory	-	-	
Accountable Forms, Plates and Stickers Inventory	-	-	1040402000
Allowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	1040402200
Net Value - Accountable Forms, Plates and Stickers Inventory	-	-	
Non-Accountable Forms Inventory	-	-	1040403000
Allowance for Impairment - Non-Accountable Forms Inventory	-	-	1040403200
Net Value - Non-Accountable Forms Inventory	-	-	
Animal/Zoological Supplies Inventory	-	-	1040404000
Allowance for Impairment - Animal/Zoological Supplies Inventory	-	-	1040404200
Net Value - Animal/Zoological Supplies Inventory	-	-	
Food Supplies Inventory	-	-	1040405000
Allowance for Impairment - Food Supplies Inventory	-	-	1040405200
Net Value - Food Supplies Inventory	-	-	
Drugs and Medicines Inventory	-	-	1040406000
Allowance for Impairment - Drugs and Medicines Inventory	-	-	1040406200
Net Value - Drugs and Medicines Inventory	-	-	
Medical, Dental and Laboratory Supplies Inventory	-	-	1040407000
Allowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	1040407200
Net Value - Medical, Dental and Laboratory Supplies Inventory	-	-	
Fuel, Oil and Lubricants Inventory	-	-	1040408000
Allowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	1040408200
Net Value - Fuel, Oil and Lubricants Inventory	-	-	
Agricultural and Marine Supplies Inventory	-	-	1040409000
Allowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	1040409200
Net Value - Agricultural and Marine Supplies Inventory	-	-	
Textbooks and Instructional Materials Inventory	-	-	1040410000
Allowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	1040410200
Net Value - Textbooks and Instructional Materials Inventory	-	-	
Military, Police and Traffic Supplies Inventory	-	-	1040411000
Allowance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	1040411200
Net Value - Military, Police and Traffic Supplies Inventory	-	-	
Chemical and Filtering Supplies Inventory	-	-	1040412000
Allowance for Impairment - Chemical and Filtering Supplies Inventory	-	-	1040412200
Net Value - Chemical and Filtering Supplies Inventory	-	-	
Construction Materials Inventory	-	-	1040413000
Allowance for Impairment - Construction Materials Inventory	-	-	1040413200
Net Value - Construction Materials Inventory	-	-	

**DEPARTMENT OF EDUCATION
REGION III**

COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION

TRUST FUND

**DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Agricultural Produce for Consumption	-	-	1040420000
Allowance for Impairment - Agricultural Produce for Consumption	-	-	1040420200
Net Value - Agricultural Produce for Consumption	-	-	
Aquaculture Produce for Consumption	-	-	1040421000
Allowance for Impairment - Aquaculture Produce for Consumption	-	-	1040421200
Net Value - Aquaculture Produce for Consumption	-	-	
Other Supplies and Materials Inventory	-	-	1040499000
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	1040499200
Net Value - Other Supplies and Materials Inventory	-	-	
Investments	-	-	
Financial Assets at Fair Value Through Surplus or Deficit	-	-	
Financial Assets Held for Trading	-	-	1020101000
Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020102000
Derivative Financial Assets Held for Trading	-	-	1020103000
Derivative Financial Assets Designated at Fair Value Through Surplus or Deficit	-	-	1020104000
Financial Assets - Held to Maturity	-	-	
Investments in Treasury Bills - Local	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	1020201200
Net Value - Investments in Treasury Bills - Local	-	-	
Investments in Treasury Bills - Foreign	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	1020202300
Net Value - Investments in Treasury Bills - Foreign	-	-	
Investments in Treasury Bonds - Local	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	1020203200
Net Value - Investments in Treasury Bonds - Local	-	-	
Investments in Treasury Bonds - Foreign	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	1020204200
Net Value - Investments in Treasury Bonds - Foreign	-	-	
Other Assets	-	-	
Advances	-	-	
Advances for Operating Expenses	-	-	1990101000
Advances for Payroll	-	-	1990102000
Advances to Special Disbursing Officer	-	-	1990103000
Advances to Officers and Employees	-	-	1990104000
Prepayments	-	-	
Advances to Contractors	-	-	1990201000
Prepaid Rent	-	-	1990202000
Prepaid Registration	-	-	1990203000
Prepaid Interest	-	-	1990204000
Prepaid Insurance	-	-	1990205000
Prepaid Subscription	-	-	1990210000
Other Prepayments	-	-	1990299000
Deposits	-	-	
Deposit on Letters of Credit	-	-	1990301000
Guaranty Deposits	-	-	1990302000
Other Deposits	-	-	1990399000
Deferred Charges	-	-	
Deferred Discount on Treasury Bills and Bonds	-	-	1990501000
Total Current Assets	242,927.63	1,157,642.57	
Non - Current Assets			
Receivables	-	-	
Loans and Receivable Accounts	-	-	
Accounts Receivable	-	-	
Allowance for Impairment - Accounts Receivable	-	-	
Net Value - Accounts Receivable	-	-	
Notes Receivable	-	-	
Allowance for Impairment - Notes Receivable	-	-	
Net Value - Notes Receivable	-	-	
Loans Receivable - Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Loans Receivable - GOCCs	-	-	
Net Value - Loans Receivable - GOCCs	-	-	
Loans Receivable - Local Government Units	-	-	
Allowance for Impairment - Loans Receivable - LGUs	-	-	
Net Value - Loans Receivable - LGUs	-	-	
Interests Receivable	-	-	
Allowance for Impairment - Interests Receivable	-	-	
Net Value - Interests Receivable	-	-	
Dividends Receivable	-	-	
Tax Receivable	-	-	
Allowance for Impairment - Tax Receivable	-	-	
Net Value - Tax Receivable	-	-	
Receivables from Joint Ventures	-	-	
Allowance for Impairment - Receivables from Joint Ventures	-	-	
Net Value - Receivables from Joint Ventures	-	-	

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Receivables from Joint Operators	-	-	
Allowance for Impairment - Receivables from Joint Operators	-	-	
Net Value - Receivables from Joint Operators	-	-	
Service Concession Arrangements Receivable	-	-	
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	
Net Value - Service Concession Arrangements Receivable	-	-	
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	
Loans Receivable - Others	-	-	
Allowance for Impairment - Loans Receivable - Others	-	-	
Net Value - Loans Receivable - Others	-	-	
Lease Receivable	-	-	
Operating Lease Receivable	-	-	
Allowance for Impairment - Operating Lease Receivable	-	-	
Net Value - Operating Lease Receivable	-	-	
Finance Lease Receivable	-	-	
Allowance for Impairment - Finance Lease Receivable	-	-	
Net Value - Finance Lease Receivable	-	-	
Inter-Agency Receivables	-	-	
Due from National Government Agencies	-	-	
Allowance for Impairment - Due from National Government Agencies	-	-	
Net Value - Due from National Government Agencies	-	-	
Due from Government-Owned or Controlled Corporations	-	-	
Allowance for Impairment - Due from Government-Owned or Controlled Corporations	-	-	
Net Value - Due from Government-Owned or Controlled Corporations	-	-	
Due from Local Government Units	-	-	
Allowance for Impairment - Due from Local Government Units	-	-	
Net Value - Due from Local Government Units	-	-	
Intra-Agency Receivables	-	-	
Due from Central Office	-	-	
Due from Bureaus	-	-	
Due from Regional Offices	-	-	
Due from Operating/Field Units	-	-	
Due from Other Funds	-	-	
Other Receivables	-	-	
Receivables - Disallowances/Charges	-	-	
Due from Officers and Employees	-	-	
Allowance for Impairment - Due from Officers and Employees	-	-	
Net Value - Due from Officers and Employees	-	-	
Due from Non-Government Organizations/Civil Society Organizations	-	-	
Allowance for Impairment - Due from Non-Government Organizations/Civil Society O	-	-	
Net Value - Due from Non-Government Organizations/Civil Society Organizatio	-	-	
Other Receivables	-	-	
Allowance for Impairment - Other Receivables	-	-	
Net Value - Other Receivables	-	-	
Investments	-	-	
Financial Assets - Others	-	-	
Investments in Stocks	-	-	1020301000
Investments in Bonds	-	-	1020302000
Other Investments	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Government - Owned or Controlled Corporations	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corpora	-	-	1020401200
Net Value - Investments in Government - Owned or Controlled Corporations	-	-	
Investments in Joint Ventures	-	-	
Investments in Joint Ventures	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	1020501200
Net Value - Investments in Joint Ventures	-	-	
Sinking Fund	-	-	
Sinking Fund	-	-	1020701000
Investments in Time Deposits	-	-	
Investments in Time Deposits - Local Currency	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	1021102000
Investment Property	-	-	
Land and Buildings	-	-	
Investment Property, Land	-	-	1050101000
Accumulated Impairment Losses - Investment Property, Land	-	-	1050101200
Net Value	-	-	
Investment Property, Buildings	-	-	1050102000
Accumulated Depreciation - Investment Property, Buildings	-	-	1050102100
Accumulated Impairment Losses - Investment Property, Buildings	-	-	1050102200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Investment Property, Buildings	-	-	1059801000

BASED ON THE AGING OF RECEIVABLE ACCOUNTS

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Property, Plant and Equipment	-	-	
Land	-	-	
Land	-	-	1060101000
Accumulated Impairment Losses - Land	-	-	1060101200
Net Value	-	-	
Land Improvements	-	-	
Land Improvements, Aquaculture Structures	-	-	1060201000
Accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	1060201100
Accumulated Impairment Losses - Land Improvements, Aquaculture	-	-	1060201200
Net Value	-	-	
Land Improvements, Reforestation Projects	-	-	1060202000
Accumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	1060202300
Net Value	-	-	
Other Land Improvements	-	-	1060299000
Accumulated Depreciation - Other Land Improvements	-	-	1060299100
Accumulated Impairment Losses - Other Land Improvements	-	-	1060299200
Net Value	-	-	
Infrastructure Assets	-	-	
Road Networks	-	-	1060301000
Accumulated Depreciation - Road Networks	-	-	1060301100
Accumulated Impairment Losses - Road Networks	-	-	1060301200
Net Value	-	-	
Flood Control Systems	-	-	1060302000
Accumulated Depreciation - Flood Control Systems	-	-	1060302100
Accumulated Impairment Losses - Flood Control Systems	-	-	1060302200
Net Value	-	-	
Sewer Systems	-	-	1060303000
Accumulated Depreciation - Sewer Systems	-	-	1060303100
Accumulated Impairment Losses - Sewer Systems	-	-	1060303200
Net Value	-	-	
Water Supply Systems	-	-	1060304000
Accumulated Depreciation - Water Supply Systems	-	-	1060304100
Accumulated Impairment Losses - Water Supply Systems	-	-	1060304200
Net Value	-	-	
Power Supply Systems	-	-	1060305000
Accumulated Depreciation - Power Supply Systems	-	-	1060305100
Accumulated Impairment Losses - Power Supply Systems	-	-	1060305200
Net Value	-	-	
Communication Networks	-	-	1060306000
Accumulated Depreciation - Communication Networks	-	-	1060306100
Accumulated Impairment Losses - Communication Networks	-	-	1060306200
Net Value	-	-	
Seaport Systems	-	-	1060307000
Accumulated Depreciation - Seaport Systems	-	-	1060307100
Accumulated Impairment Losses - Seaport Systems	-	-	1060307200
Net Value	-	-	
Airport Systems	-	-	1060308000
Accumulated Depreciation - Airport Systems	-	-	1060308100
Accumulated Impairment Losses - Airport Systems	-	-	1060308200
Net Value	-	-	
Parks, Plazas and Monuments	-	-	1060309000
Accumulated Depreciation - Parks, Plazas and Monuments	-	-	1060309100
Accumulated Impairment Losses - Parks, Plazas and Monuments	-	-	1060309200
Net Value	-	-	
Railway Systems	-	-	1060310000
Accumulated Depreciation - Railway Systems	-	-	1060310100
Accumulated Impairment Losses - Railway Systems	-	-	1060310200
Net Value	-	-	
Other Infrastructure Assets	-	-	1060399000
Accumulated Depreciation - Other Infrastructure Assets	-	-	1060399100
Accumulated Impairment Losses - Other Infrastructure Assets	-	-	1060399200
Net Value	-	-	
Buildings and Other Structures	-	-	
Buildings	-	-	1060401000
Accumulated Depreciation - Buildings	-	-	1060401100
Accumulated Impairment Losses - Buildings	-	-	1060401200
Net Value	-	-	
School Buildings	-	-	1060402000
Accumulated Depreciation - School Buildings	-	-	1060402100
Accumulated Impairment Losses - School Buildings	-	-	1060402200
Net Value	-	-	
Hospitals and Health Centers	-	-	1060403000
Accumulated Depreciation - Hospitals and Health Centers	-	-	1060403100
Accumulated Impairment Losses - Hospitals and Health Centers	-	-	1060403200
Net Value	-	-	
Markets	-	-	1060404000
Accumulated Depreciation - Markets	-	-	1060404100
Accumulated Impairment Losses - Markets	-	-	1060404200
Net Value	-	-	
Slaughterhouses	-	-	1060405000
Accumulated Depreciation - Slaughterhouses	-	-	1060405100

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Accumulated Impairment Losses- Slaughterhouses	-	-	1060405200
Net Value	-	-	
Hostels and Dormitories	-	-	1060406000
Accumulated Depreciation - Hostels and Dormitories	-	-	1060406100
Accumulated Impairment Losses - Hostels and Dormitories	-	-	1060406200
Net Value	-	-	
Other Structures	-	-	1060499000
Accumulated Depreciation - Other Structures	-	-	1060499100
Accumulated Impairment Losses - Other Structures	-	-	1060499200
Net Value	-	-	
Machinery and Equipment	-	-	
Machinery	-	-	1060501000
Accumulated Depreciation - Machinery	-	-	1060501100
Accumulated Impairment Losses - Machinery	-	-	1060501200
Net Value	-	-	
Office Equipment	-	-	1060502000
Accumulated Depreciation - Office Equipment	-	-	1060502100
Accumulated Impairment Losses - Office Equipment	-	-	1060502200
Net Value	-	-	
Information and Communication Technology Equipment	-	-	1060503000
Accumulated Depreciation - Information and Communication Technology Equipment	-	-	1060503100
Accumulated Impairment Losses - Information and Communication Technology Equi	-	-	1060503200
Net Value	-	-	
Agricultural and Forestry Equipment	-	-	1060504000
Accumulated Depreciation - Agricultural and Forestry Equipment	-	-	1060504100
Accumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	1060504200
Net Value	-	-	
Marine and Fishery Equipment	-	-	1060505000
Accumulated Depreciation - Marine and Fishery Equipment	-	-	1060505100
Accumulated Impairment Losses - Marine and Fishery Equipment	-	-	1060505200
Net Value	-	-	
Airport Equipment	-	-	1060506000
Accumulated Depreciation - Airport Equipment	-	-	1060506100
Accumulated Impairment Losses - Airport Equipment	-	-	1060506200
Net Value	-	-	
Communication Equipment	-	-	1060507000
Accumulated Depreciation - Communication Equipment	-	-	1060507100
Accumulated Impairment Losses - Communication Equipment	-	-	1060507200
Net Value	-	-	
Construction and Heavy Equipment	-	-	1060508000
Accumulated Depreciation - Construction and Heavy Equipment	-	-	1060508100
Accumulated Impairment Losses - Construction and Heavy Equipment	-	-	1060508200
Net Value	-	-	
Disaster Response and Rescue Equipment	-	-	1060509000
Accumulated Depreciation - Disaster Response and Rescue Equipment	-	-	1060509100
Accumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	1060509200
Net Value	-	-	
Military, Police and Security Equipment	-	-	1060510000
Accumulated Depreciation - Military, Police and Security Equipment	-	-	1060510100
Accumulated Impairment Losses - Military, Police and Security Equipment	-	-	1060510200
Net Value	-	-	
Medical Equipment	-	-	1060511000
Accumulated Depreciation - Medical Equipment	-	-	1060511100
Accumulated Impairment Losses - Medical Equipment	-	-	1060511200
Net Value	-	-	
Printing Equipment	-	-	1060512000
Accumulated Depreciation - Printing Equipment	-	-	1060512100
Accumulated Impairment Losses - Printing Equipment	-	-	1060512200
Net Value	-	-	
Sports Equipment	-	-	1060513000
Accumulated Depreciation - Sports Equipment	-	-	1060513100
Accumulated Impairment Losses - Sports Equipment	-	-	1060513200
Net Value	-	-	
Technical and Scientific Equipment	-	-	1060514000
Accumulated Depreciation - Technical and Scientific Equipment	-	-	1060514100
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	1060514200
Net Value	-	-	
Other Equipment	-	-	1060599000
Accumulated Depreciation - Other Equipment	-	-	1060599100
Accumulated Impairment Losses - Other Equipment	-	-	1060599200
Net Value	-	-	
Transportation Equipment	-	-	
Motor Vehicles	-	-	1060601000
Accumulated Depreciation - Motor Vehicles	-	-	1060601100
Accumulated Impairment Losses - Motor Vehicles	-	-	1060601200
Net Value	-	-	
Trains	-	-	1060602000
Accumulated Depreciation - Trains	-	-	1060602100
Accumulated Impairment Losses - Trains	-	-	1060602200
Net Value	-	-	
Aircrafts and Aircrafts Ground Equipment	-	-	1060603000
Accumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	1060603100
Accumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	1060603200
Net Value	-	-	

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Watercrafts	-	-	1060604000
Accumulated Depreciation - Watercrafts	-	-	1060604100
Accumulated Impairment Losses - Watercrafts	-	-	1060604200
Net Value	-	-	
Other Transportation Equipment	-	-	1060699000
Accumulated Depreciation - Other Transportation Equipment	-	-	1060699100
Accumulated Impairment Losses - Other Transportation Equipment	-	-	1060699200
Net Value	-	-	
Furniture, Fixtures and Books	-	-	
Furniture and Fixtures	-	-	1060701000
Accumulated Depreciation - Furniture and Fixtures	-	-	1060701100
Accumulated Impairment Losses - Furniture and Fixtures	-	-	1060701200
Net Value	-	-	
Books	-	-	1060702000
Accumulated Depreciation - Books	-	-	1060702100
Accumulated Impairment Losses - Books	-	-	1060702200
Net Value	-	-	
Leased Assets	-	-	
Leased Assets, Land	-	-	1060801000
Accumulated Impairment Losses - Leased Assets, Land	-	-	1060801200
Net Value	-	-	
Leased Assets, Buildings and Other Structures	-	-	1060802000
Accumulated Depreciation - Leased Assets, Buildings and Other Structures	-	-	1060802100
Accumulated Impairment Losses - Leased Assets, Buildings and Other	-	-	1060802200
Net Value	-	-	
Leased Assets, Machinery and Equipment	-	-	1060803000
Accumulated Depreciation - Leased Assets, Machinery and Equipment	-	-	1060803100
Accumulated Impairment Losses - Leased Assets, Machinery and Equipment	-	-	1060803200
Net Value	-	-	
Leased Assets, Transportation Equipment	-	-	1060804000
Accumulated Depreciation - Leased Assets, Transportation Equipment	-	-	1060804100
Accumulated Impairment Losses - Leased Assets, Transportation Equipment	-	-	1060804200
Net Value	-	-	
Leased Assets, Furniture and Fixtures	-	-	1060805000
Accumulated Depreciation - Leased Assets, Furniture and Fixtures	-	-	1060805100
Accumulated Impairment Losses - Leased Assets, Furniture and Fixtures	-	-	1060805200
Net Value	-	-	
Other Leased Assets	-	-	1060899000
Accumulated Depreciation - Other Leased Assets	-	-	1060899100
Accumulated Impairment Losses - Other Leased Assets	-	-	1060899200
Net Value	-	-	
Leased Assets Improvements	-	-	
Leased Assets Improvements, Land	-	-	1060901000
Accumulated Depreciation - Leased Assets Improvements, Land	-	-	1060901100
Accumulated Impairment Losses - Leased Assets Improvements, Land	-	-	1060901200
Net Value	-	-	
Leased Asset Improvements, Buildings and Other Structures	-	-	1060902000
Accumulated Depreciation - Leased Asset Improvements, Buildings and Other Structu	-	-	1060902100
Accumulated Impairment Losses - Leased Asset Improvements, Buildings and	-	-	1060902200
Net Value	-	-	
Other Leased Assets Improvements	-	-	1060999000
Accumulated Depreciation - Other Leased Assets Improvements	-	-	1060999100
Accumulated Impairment Losses - Other Leased Assets Improvements	-	-	1060999200
Net Value	-	-	
Construction in Progress	-	-	
Construction in Progress - Land Improvements	-	-	1069801000
Construction in Progress - Infrastructure Assets	-	-	1069802000
Construction in Progress - Buildings and Other Structures	-	-	1069803000
Construction in Progress - Leased Assets	-	-	1069804000
Construction in Progress - Leased Assets Improvements	-	-	1069805000
Construction in Progress - Furniture and Fixtures	-	-	1069806000
Construction in Progress - Heritage Assets	-	-	1069807000
Construction in Progress - Service Concession Assets	-	-	1069808000
Heritage Assets	-	-	
Historical Buildings	-	-	1061101000
Accumulated Depreciation - Historical Buildings	-	-	1061101100
Accumulated Impairment Losses - Historical Buildings	-	-	1061101200
Net Value	-	-	
Works of Arts and Archeological Specimens	-	-	1061102000
Accumulated Depreciation - Works of Arts and Archeological Specimens	-	-	1061102100
Accumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	1061102200
Net Value	-	-	
Other Heritage Assets	-	-	1061199000
Accumulated Depreciation - Other Heritage Assets	-	-	1061199100
Accumulated Impairment Losses - Other Heritage Assets	-	-	1061199200
Net Value	-	-	
Service Concession - Tangible Assets	-	-	
Service Concession - Road Networks	-	-	1061201000
Accumulated Depreciation - Service Concession - Road Networks	-	-	1061201100
Accumulated Impairment Losses - Service Concession - Road Networks	-	-	1061201200

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Net Value	-	-	
Service Concession - Flood Control Systems	-	-	1061202000
Accumulated Depreciation - Service Concession - Flood Control Systems	-	-	1061202100
Accumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	1061202300
Net Value	-	-	
Service Concession - Sewer Systems	-	-	1061203000
Accumulated Depreciation - Service Concession - Sewer Systems	-	-	1061203100
Accumulated Impairment Losses - Service Concession - Sewer Systems	-	-	1061203200
Net Value	-	-	
Service Concession - Water Supply Systems	-	-	1061204000
Accumulated Depreciation - Service Concession - Water Supply Systems	-	-	1061204100
Accumulated Impairment Losses - Service Concession - Water Supply Systems	-	-	1061204200
Net Value	-	-	
Service Concession - Power Supply Systems	-	-	1061205000
Accumulated Depreciation - Service Concession - Power Supply Systems	-	-	1061205100
Accumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	1061205200
Net Value	-	-	
Service Concession - Communication Networks	-	-	1061206000
Accumulated Depreciation - Service Concession - Communication Networks	-	-	1061206100
Accumulated Impairment Losses - Service Concession - Communication Networks	-	-	1061206200
Net Value	-	-	
Service Concession - Seaport Systems	-	-	1061207000
Accumulated Depreciation - Service Concession - Seaport Systems	-	-	1061207100
Accumulated Impairment Losses - Service Concession - Seaport Systems	-	-	1061207200
Net Value	-	-	
Service Concession - Airport Systems	-	-	1061208000
Accumulated Depreciation - Service Concession - Airport Systems	-	-	1061208100
Accumulated Impairment Losses - Service Concession - Airport Systems	-	-	1061208200
Net Value	-	-	
Service Concession - Parks, Plazas and Monuments	-	-	1061209000
Accumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	1061209100
Accumulated Impairment Losses - Service Concession - Parks, Plazas and Monument	-	-	1061209200
Net Value	-	-	
Service Concession - Railway Systems	-	-	1061210000
Accumulated Depreciation - Service Concession - Railway Systems	-	-	1061210100
Accumulated Impairment Losses - Service Concession - Railway Systems	-	-	1061210200
Net Value	-	-	
Service Concession - Buildings and Other Structures	-	-	1061211000
Accumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	1061211100
Accumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	1061211200
Net Value	-	-	
Other Service Concession Assets	-	-	1061299000
Accumulated Depreciation - Other Service Concession Assets	-	-	1061299100
Accumulated Impairment Losses - Other Service Concession Assets	-	-	1061299200
Net Value	-	-	
Bearer Trees, Plants and Crops	-	-	
Bearer Trees, Plants and Crops	-	-	1061401000
Accumulated Depreciation - Bearer Trees, Plants and Crops	-	-	1061401100
Accumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	1061401200
Net Value	-	-	
Growing Bearer Trees, Plants and Crops	-	-	1061402000
Other Property, Plant and Equipment	-	-	
Work/Zoo and/or Other Animals	-	-	1069901000
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	1069901100
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	1069901200
Net Value	-	-	
Growing Work/Zoo and Other Animals	-	-	1069902000
Other Property, Plant and Equipment	-	-	1069999000
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	1069999100
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	-	1069999200
Net Value	-	-	
Biological Assets	-	-	
Bearer Biological Assets	-	-	
Breeding Stocks	-	-	1070101000
Accumulated Depreciation - Breeding Stocks	-	-	1070101100
Accumulated Impairment Losses - Breeding Stocks	-	-	1070101200
Net Value	-	-	
Livestock	-	-	1070102000
Accumulated Depreciation - Livestock	-	-	1070102100
Accumulated Impairment Losses - Livestock	-	-	1070102200
Net Value	-	-	
Trees, Plants and Crops	-	-	1070103000
Accumulated Depreciation - Trees, Plants and Crops	-	-	1070103100
Accumulated Impairment Losses - Trees, Plants and Crops	-	-	1070103200
Net Value	-	-	
Aquaculture	-	-	1070104000
Accumulated Depreciation - Aquaculture	-	-	1070104100
Accumulated Impairment Losses - Aquaculture	-	-	1070104200
Net Value	-	-	
Other Bearer Biological Assets	-	-	1070199000
Accumulated Depreciation - Other Bearer Biological Assets	-	-	1070199100
Accumulated Impairment Losses - Other Bearer Biological Assets	-	-	1070199200

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023**

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Net Value	-	-	
Consumable Biological Assets	-	-	
Livestock Held for Consumption/Sale/Distribution	-	-	1070201000
Consumption/Sale/Distribution	-	-	1070201200
Net Value	-	-	
Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	1070202000
Consumption/Sale/Distribution	-	-	1070202300
Net Value	-	-	
Other Consumable Biological Assets	-	-	1070299000
Accumulated Impairment Losses - Other Consumable Biological Assets	-	-	1070299200
Net Value	-	-	
Intangible Assets	-	-	
Intangible Assets	-	-	
Patents	-	-	1080101000
Accumulated Amortization - Patents	-	-	1080101100
Accumulated Impairment Losses - Patents	-	-	1080101200
Net Value	-	-	
Computer Software	-	-	1080102000
Accumulated Amortization - Computer Software	-	-	1080102100
Accumulated Impairment Losses - Computer Software	-	-	1080102200
Net Value	-	-	
Websites	-	-	1080103000
Accumulated Amortization - Websites	-	-	1080103100
Accumulated Impairment Losses - Websites	-	-	1080103200
Net Value	-	-	
Copyrights	-	-	1080105000
Accumulated Amortization - Copyrights	-	-	1080105100
Accumulated Impairment Losses - Copyrights	-	-	1080105200
Net Value	-	-	
Other Intangible Assets	-	-	1080199000
Accumulated Amortization - Other Intangible Assets	-	-	1080199100
Accumulated Impairment Losses - Other Intangible Assets	-	-	1080199200
Net Value	-	-	
Service Concession - Intangible Assets	-	-	
Service Concession - Intangible Assets	-	-	1080201000
Accumulated Amortization - Service Concession Intangible Asset	-	-	1080201100
Accumulated Impairment Losses - Service Concession Intangible Asset	-	-	1080201200
Net Value	-	-	
Development in Progress	-	-	
Development in Progress - Patents	-	-	1089801000
Development in Progress - Computer Software	-	-	1089802000
Development in Progress - Websites	-	-	1089803000
Development in Progress - Other Intangible Assets	-	-	1089899000
Other Assets	-	-	
Acquired Assets	-	-	1999901000
Accumulated Impairment Losses - Acquired Assets	-	-	1999901200
Net Value	-	-	
Foreclosed Property/Assets	-	-	1999902000
Accumulated Impairment Losses - Foreclosed Property/Assets	-	-	1999902200
Net Value	-	-	
Forfeited Property/Assets	-	-	1999903000
Accumulated Impairment Losses - Forfeited Property/Assets	-	-	1999903200
Net Value	-	-	
Confiscated Property/Assets	-	-	1999904000
Accumulated Impairment Losses - Confiscated Property/Assets	-	-	1999904200
Net Value	-	-	
Abandoned/Surrendered Property/Assets	-	-	1999905000
Accumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	1999905200
Net Value	-	-	
Sequestered Property/Assets	-	-	1999906000
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	1999906200
Net Value	-	-	
Other Assets	-	-	1999999000
Accumulated Impairment Losses - Other Assets	-	-	1999999200
Net Value	-	-	
Total Non-Current Assets	-	-	
TOTAL ASSETS	242,927.63	1,157,642.57	
LIABILITIES AND NET ASSETS/EQUITY			
Liabilities			
Current Liabilities			
Financial Liabilities	-	-	
Payables	-	-	
Accounts Payable	-	-	

DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Due to Officers and Employees	-	-	
Internal Revenue Allotment Payable	-	-	
Notes Payable	-	-	
Interest Payable	-	-	
Operating Lease Payable	-	-	
Finance Lease Payable	-	-	
Awards and Rewards Payable	-	-	
Service Concession Arrangements Payable	-	-	
Prizes Payable	-	-	
Indemnities Payable	-	-	
Payables to Joint Ventures	-	-	
Payables to Joint Operators	-	-	
Bills/Bonds/Loans Payable (Current Portion)	-	-	
Treasury Bills Payable	-	-	
Bonds Payable - Domestic	-	-	
Bonds Payable - Foreign	-	-	
Loans Payable - Domestic	-	-	
Loans Payable - Foreign	-	-	
Tax Refunds Payable	-	-	
Tax Refunds Payable	-	-	
Inter-Agency Payables	-	-	
Due to BIR	-	-	
Due to GSIS	-	-	
Due to Pag-IBIG	-	-	
Due to PhilHealth	-	-	
Due to NGAs	-	-	
Due to GOCCs	-	-	
Due to LGUs	-	-	
Intra-Agency Payables	-	-	
Due to Central Office	-	-	
Due to Bureaus	-	-	
Due to Regional Offices	-	-	
Due to Operating Units	-	-	
Due to Other Funds	-	-	
Trust Liabilities	-	-	
Trust Liabilities	-	-	
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-	
Bail Bonds Payable	-	-	
Guaranty/Security Deposits Payable	-	-	
Customers' Deposits Payable	-	-	
Trust Liabilities - Disallowances/Charges	-	-	
Other Payables	89,665.58	1,006,860.52	
Total Current Liabilities	89,665.58	1,006,860.52	
Non- Current Liabilities			
Payables	-	-	
Accounts Payable	-	-	
Due to Officers and Employees	-	-	
Internal Revenue Allotment Payable	-	-	
Notes Payable	-	-	
Interest Payable	-	-	
Operating Lease Payable	-	-	
Finance Lease Payable	-	-	
Awards and Rewards Payable	-	-	
Service Concession Arrangements Payable	-	-	
Prizes Payable	-	-	
Indemnities Payable	-	-	
Payables to Joint Ventures	-	-	
Payables to Joint Operators	-	-	
Bills/Bonds/Loans Payable (Non-Current Portion)	-	-	
Treasury Bills Payable	-	-	
Bonds Payable - Domestic	-	-	
Bonds Payable - Foreign	-	-	
Loans Payable - Domestic	-	-	
Loans Payable - Foreign	-	-	
Tax Refunds Payable	-	-	
Tax Refunds Payable	-	-	
Inter-Agency Payables	-	-	
Due to BIR	-	-	
Due to GSIS	-	-	
Due to Pag-IBIG	-	-	
Due to PhilHealth	-	-	
Due to NGAs	-	-	
Due to GOCCs	-	-	
Due to LGUs	-	-	

BASED ON THE AGING OF PAYABLE ACCOUNTS

BASED ON THE AGING OF PAYABLE ACCOUNTS

DEPARTMENT OF EDUCATION
 REGION III
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
 TRUST FUND
 DIVISION OF CITY OF SAN JOSE DEL MONTE
 AS AT DECEMBER 31, 2023

	<u>2023</u>	<u>2022</u>	<u>Account Code</u>
Intra-Agency Payables	-	-	
Due to Central Office	-	-	
Due to Bureaus	-	-	
Due to Regional Offices	-	-	
Due to Operating Units	-	-	
Due to Other Funds	-	-	
Trust Liabilities	-	-	
Trust Liabilities	-	-	
Trust Liabilities - Disaster Risk Reduction and Management Fund	-	-	
Bail Bonds Payable	-	-	
Guaranty/Security Deposits Payable	-	-	
Customers' Deposits Payable	-	-	
Trust Liabilities - Disallowances/Charges	-	-	
Other Payables	153,262.05	150,782.05	
Deferred Credits/Unearned Income	-	-	
Deferred Finance Lease Revenue	-	-	2050101000
Deferred Service Concession Revenue	-	-	2050102000
Deferred Revenue from Grants and Donations	-	-	2050104000
Other Deferred Credits	-	-	2050199000
Unearned Revenue - Investment Property	-	-	2050201000
Other Unearned Revenue	-	-	2050299000
Provisions	-	-	
Pension Benefits Payable	-	-	2060101000
Leave Benefits Payable	-	-	2060102000
Retirement Gratuity Payable	-	-	2060103000
Other Provisions	-	-	2060199000
Total Non -Current Liabilities	153,262.05	150,782.05	
Total Liabilities	242,927.63	1,157,642.57	
Total Assets Less Total Liabilities	-	-	
Net Assets/Equity			
Government Equity	-	-	
Accumulated Surplus/(Deficit)	-	-	3010101000
Total Net Assets/Equity	-	-	

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DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION

TRUST FUND
DIVISION OF CITY OF SAN JOSE DEL MONTE
AS AT DECEMBER 31, 2023

	<u>NOTES</u>	<u>2023</u>	<u>2022</u>
ASSETS			
Current Assets			
Cash and Cash Equivalents		242,927.63	1,157,642.57
Receivables		-	-
Inventories		-	-
Investments		-	-
Other Current Assets		-	-
Total Current Assets		<u>242,927.63</u>	<u>1,157,642.57</u>
Non - Current Assets			
Receivables		-	-
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		-	-
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
Total Non-Current Assets		<u>-</u>	<u>-</u>
Total Assets		<u>242,927.63</u>	<u>1,157,642.57</u>
LIABILITIES AND NET ASSETS/EQUITY			
LIABILITIES			
Current Liabilities			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		89,665.58	1,006,860.52
Total Current Liabilities		<u>89,665.58</u>	<u>1,006,860.52</u>
Non- Current Liabilities			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		153,262.05	150,782.05
Deferred Credits/Unearned Income		-	-
Provisions		-	-
Total Non- Current Liabilities		<u>153,262.05</u>	<u>150,782.05</u>
Total Liabilities		<u>242,927.63</u>	<u>1,157,642.57</u>
Total Assets Less Total Liabilities		<u>-</u>	<u>-</u>
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit		-	-
Total Net Assets/Equity		<u>-</u>	<u>-</u>
		-	-

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