

**DEPARTMENT OF EDUCATION**  
**REGION III**  
**REGULAR FUND**  
**DIVISION OF CITY OF SAN JOSE DEL MONTE**  
**PRE-CLOSING TRIAL BALANCE**  
**AS AT DECEMBER 31, 2022**

ACCOUNT DESCRIPTION	TOTAL DEBITS	TOTAL CREDITS	AMOUNT	Account Code
Cash - Collecting Officer	-	-	-	1010101000
Petty Cash	32,158.00	-	32,158.00	1010102000
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	-	1010201000
Cash in Bank - Local Currency, Current Account	26,500.00	-	26,500.00	1010202000
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	1,880,908.78	-	1,880,908.78	1010401000
Cash - Treasury/Agency Deposit, Special Account	-	-	-	1010402000
Cash - Treasury/Agency Deposit, Trust	709,887.23	-	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
Treasury Bills	-	-	-	1010501000
Time Deposits - Local Currency	-	-	-	1010502000
Time Deposits - Foreign Currency	-	-	-	1010503000
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
Investments in Treasury Bills - Local	-	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	1020201200
Investments in Treasury Bills - Foreign	-	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	-	1020202200
Investments in Treasury Bonds - Local	-	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	-	1020203200
Investments in Treasury Bonds - Foreign	-	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	-	1020204200
Investments in Stocks	-	-	-	1020301000
Investments in Bonds	-	-	-	1020302000
Other Investments	-	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corporations	-	-	-	1020401200
Investments in Joint Ventures	-	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	-	1020501200
Sinking Fund	-	-	-	1020701000
Investments in Time Deposits - Local Currency	-	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	-	1021102000
Accounts Receivable	-	-	-	1030101000
Allowance for Impairment - Accounts Receivable	-	-	-	1030101200
Notes Receivable	-	-	-	1030102000
Allowance for Impairment - Notes Receivable	-	-	-	1030102200
Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103000
Allowance for Impairment - Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103200
Loans Receivable - Local Government Units	-	-	-	1030104000
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-	1030104200
Interests Receivable	-	-	-	1030105000
Allowance for Impairment - Interests Receivable	-	-	-	1030105200
Dividends Receivable	-	-	-	1030106000
Tax Receivable	-	-	-	1030121000
Allowance for Impairment - Tax Receivable	-	-	-	1030121200
Receivables from Joint Ventures	-	-	-	1030122000
Allowance for Impairment - Receivables from Joint Ventures	-	-	-	1030122200
Receivables from Joint Operators	-	-	-	1030123000
Allowance for Impairment - Receivables from Joint Operators	-	-	-	1030123200
Service Concession Arrangements Receivable	-	-	-	1030124000
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	-	1030124200
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	-	1030125000
Loans Receivable - Others	-	-	-	1030199000
Allowance for Impairment - Loans Receivable - Others	-	-	-	1030199200
Operating Lease Receivable	-	-	-	1030201000
Allowance for Impairment - Operating Lease Receivable	-	-	-	1030201200
Finance Lease Receivable	-	-	-	1030202000
Allowance for Impairment - Finance Lease Receivable	-	-	-	1030202200
Due from National Government Agencies	150,635.48	-	150,635.48	1030301000
Allowance for Impairment - Due from National Government Agencies	-	-	-	1030301200
Due from Government - Owned or Controlled Corporations	-	-	-	1030302000
Allowance for Impairment - Due from Government - Owned or Controlled Corporations	-	-	-	1030302200

Due from Local Government Units	-	-	-	1030303000
Allowance for Impairment - Due from Local Government Units	-	-	-	1030303200
Due from Central Office	-	-	-	1030401000
Due from Bureaus	-	-	-	1030402000
Due from Regional Offices	1,409,174.63	-	1,409,174.63	1030403000
Due from Operating/Field Units	-	-	-	1030404000
Due from Other Funds	-	-	-	1030405000
Receivables - Disallowances/Charges	333,949.01	-	333,949.01	1039901000
Due from Officers and Employees	71,079.01	-	71,079.01	1039902000
Allowance for Impairment - Due from Officers and Employees	-	-	-	1039902200
Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903000
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903200
Other Receivables	-	-	-	1039999000
Allowance for Impairment - Other Receivables	-	-	-	1039999200
Merchandise Inventory	-	-	-	1040101000
Allowance for Impairment - Merchandise Inventory	-	-	-	1040101200
Food Supplies for Distribution	-	-	-	1040201000
Allowance for Impairment - Food Supplies for Distribution	-	-	-	1040201200
Welfare Goods for Distribution	-	-	-	1040202000
Allowance for Impairment - Welfare Goods for Distribution	-	-	-	1040202200
Drugs and Medicines for Distribution	-	-	-	1040203000
Allowance for Impairment - Drugs and Medicines for Distribution	-	-	-	1040203200
Medical, Dental and Laboratory Supplies for Distribution	266,205.75	-	266,205.75	1040204000
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	-	1040204200
Agricultural and Marine Supplies for Distribution	-	-	-	1040205000
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-	1040205200
Agricultural Produce for Distribution	-	-	-	1040206000
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	8,990.00	-	8,990.00	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	6,453,304.92	-	6,453,304.92	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	622,199.30	-	622,199.30	1040406000
Allowance for Impairment - Drugs and Medicines Inventory	-	-	-	1040406200
Medical, Dental and Laboratory Supplies Inventory	312,267.39	-	312,267.39	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	734,057.80	-	734,057.80	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	3,203,899.04	-	3,203,899.04	1040499000
Allowance for Impairment - Other Supplies and Materials Inventory	-	-	-	1040499200
Semi-Expendable Machinery	643,422.08	-	643,422.08	1040501000
Allowance for Impairment - Semi-Expendable Machinery	-	-	-	1040501200
Semi-Expendable Office Equipment	3,878,571.57	-	3,878,571.57	1040502000
Allowance for Impairment - Semi-Expendable Office Equipment	-	-	-	1040502200
Semi-Expendable Information and Communication Technology Equipment	3,549,184.39	-	3,549,184.39	1040503000

Allowance for Impairment - Semi-Expendable Information and Communications Technology Equipm	-	-	-	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	191,267.20	-	191,267.20	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 Equipment	-	-	-	1040508200
Semi-Expendable Military, Police and Security Equipment	-	-	-	1040509000
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	-	1040509200
Semi-Expendable Medical Equipment	17,560.00	-	17,560.00	1040510000
Allowance for Impairment - Semi-Expendable Medical Equipment	-	-	-	1040510200
Semi-Expendable Printing Equipment	27,000.00	-	27,000.00	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	5,254,631.88	-	5,254,631.88	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	359,016.00	-	359,016.00	1040599000
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	-	1040599200
Semi-Expendable Furniture and Fixtures	7,846,800.00	-	7,846,800.00	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	114,112,950.70	-	114,112,950.70	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	-	-	-	1060202200
Other Land Improvements	829,428.79	-	829,428.79	1060299000
Accumulated Depreciation - Other Land Improvements	-	766,755.67	(766,755.67)	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	59,107,298.50	-	59,107,298.50	1060401000
Accumulated Depreciation - Buildings	-	14,032,123.10	(14,032,123.10)	1060401100
Accumulated Impairment Losses - Buildings	-	-	-	1060401200

School Buildings	808,402,173.53	-	808,402,173.53	1060402000
Accumulated Depreciation - School Buildings	-	207,160,475.90	(207,160,475.90)	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	5,886,505.74	-	5,886,505.74	1060499000
Accumulated Depreciation - Other Structures	-	3,277,454.03	(3,277,454.03)	1060499100
Accumulated Impairment Losses - Other Structures	-	-	-	1060499200
Machinery	498,050.00	-	498,050.00	1060501000
Accumulated Depreciation - Machinery	-	460,647.50	(460,647.50)	1060501100
Accumulated Impairment Losses - Machinery	-	-	-	1060501200
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
Information and Communication Technology Equipment	51,419,685.86	-	51,419,685.86	1060503000
Accumulated Depreciation - Information and Communication Technology Equipment	-	23,180,854.33	(23,180,854.33)	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	138,000.00	-	138,000.00	1060511000
Accumulated Depreciation - Medical Equipment	-	131,100.00	(131,100.00)	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	419,062.34	-	419,062.34	1060514000
Accumulated Depreciation - Technical and Scientific Equipment	-	45,847.56	(45,847.56)	1060514100
Accumulated Impairment Losses - Technical and Scientific Equipment	-	-	-	1060514200
Other Equipment	2,119,367.33	-	2,119,367.33	1060599000
Accumulated Depreciation - Other Equipment	-	694,866.50	(694,866.50)	1060599100
Accumulated Impairment Losses - Other Equipment	-	-	-	1060599200
Motor Vehicles	1,525,928.84	-	1,525,928.84	1060601000
Accumulated Depreciation - Motor Vehicles	-	1,448,779.94	(1,448,779.94)	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	1,042,201.00	-	1,042,201.00	1060701000
Accumulated Depreciation - Furniture and Fixtures	-	845,124.95	(845,124.95)	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	-	-	-	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	-	-	-	1070202200
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	12.68	-	12.68	1990101000
Advances for Payroll	63,688,500.00	-	63,688,500.00	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	159,984.86	-	159,984.86	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	-	3,906,868.31	3,906,868.31	2010101000
Due to Officers and Employees	-	469,688.62	469,688.62	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	-	197,796.33	197,796.33	2020101000
Due to GSIS	-	8,808,509.05	8,808,509.05	2020102000
Due to Pag-IBIG	-	236,912.57	236,912.57	2020103000
Due to PhilHealth	-	679,699.91	679,699.91	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	-	386,886.21	386,886.21	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	-	709,887.23	709,887.23	2999999000
Accumulated Surplus/(Deficit)	684,739.28	863,279,903.98	862,595,164.70	3010101000
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	-	-	-	4020220000
Interest Income	-	-	-	4020221000
Share in the Profit of Joint Venture	-	-	-	4020222000
Fines and Penalties - Business Income	-	-	-	4020223000
Service Concession Revenue	-	-	-	4020224000
Other Business Income	-	-	-	4020299000
Subsidy from National Government	-	2,574,081,683.44	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
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	-	115,000.00	115,000.00	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 Change	-	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	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	-	122,947.00	122,947.00	4050199000
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-	4060101000
Reversal of Impairment Loss	-	-	-	4060201000
Proceeds from Insurance/Indemnities	-	-	-	4069901000
Miscellaneous Income	-	1,483,831.55	1,483,831.55	4069999000
Salaries and Wages - Regular	1,467,141,880.97	-	1,467,141,880.97	5010101000
Salaries and Wages - Casual/Contractual	3,948,847.13	-	3,948,847.13	5010102000
Salaries and Wages - Substitute Teachers	9,772,464.82	-	9,772,464.82	5010103000
Personal Economic Relief Allowance (PERA)	101,419,406.37	-	101,419,406.37	5010201000
Representation Allowance (RA)	332,000.00	-	332,000.00	5010202000
Transportation Allowance (TA)	230,000.00	-	230,000.00	5010203000
Clothing/Uniform Allowance	25,224,000.00	-	25,224,000.00	5010204000
Subsistence Allowance	129,443.35	-	129,443.35	5010205000
Laundry Allowance	17,644.15	-	17,644.15	5010206000
Quarters Allowance	-	-	-	5010207000
Productivity Incentive Allowance	-	-	-	5010208000
Overseas Allowance	-	-	-	5010209000
Honoraria	-	-	-	5010210000



Hazard Pay	1,456,765.35	-	1,456,765.35	501021000
Longevity Pay	-	-	-	5010212000
Overtime and Night Pay	-	-	-	5010213000
Year End Bonus	122,313,255.90	-	122,313,255.90	5010214000
Cash Gift	21,222,500.00	-	21,222,500.00	5010215000
Mid-Year Bonus	29,202,958.00	-	29,202,958.00	5010216000
Other Bonuses and Allowances	168,717,104.89	-	168,717,104.89	5010299000
Retirement and Life Insurance Premiums	176,738,709.39	-	176,738,709.39	5010301000
Pag-IBIG Contributions	5,099,636.67	-	5,099,636.67	5010302000
PhilHealth Contributions	29,360,023.69	-	29,360,023.69	5010303000
Employees Compensation Insurance Premiums	5,128,136.67	-	5,128,136.67	5010304000
Provident/Welfare Fund Contributions	-	-	-	5010305000
Pension Benefits	-	-	-	5010401000
Retirement Gratuity	-	-	-	5010402000
Terminal Leave Benefits	17,288,123.02	-	17,288,123.02	5010403000
Other Personnel Benefits	8,808,327.84	-	8,808,327.84	5010499000
Traveling Expenses - Local	2,850,180.92	-	2,850,180.92	5020101000
Traveling Expenses - Foreign	-	-	-	5020102000
Training Expenses	13,054,336.84	-	13,054,336.84	5020201000
Scholarship Grants/Expenses	-	-	-	5020202000
Office Supplies Expenses	24,651,148.18	-	24,651,148.18	5020301000
Accountable Forms Expenses	80,400.00	-	80,400.00	5020302000
Non-Accountable Forms Expenses	-	-	-	5020303000
Animal/Zoological Supplies Expenses	-	-	-	5020304000
Food Supplies Expenses	16,798,269.42	-	16,798,269.42	5020305000
Welfare Goods Expenses	-	-	-	5020306000
Drugs and Medicines Expenses	928,813.83	-	928,813.83	5020307000
Medical, Dental and Laboratory Supplies Expenses	13,211,391.86	-	13,211,391.86	5020308000
Fuel, Oil and Lubricants Expenses	646,306.67	-	646,306.67	5020309000
Agricultural and Marine Supplies Expenses	-	-	-	5020310000
Textbooks and Instructional Materials Expenses	19,614,500.00	-	19,614,500.00	5020311000
Military, Police and Traffic Supplies Expenses	-	-	-	5020312000
Chemical and Filtering Supplies Expenses	-	-	-	5020313000
Semi - Expendable Machinery and Equipment Expenses - Machinery	3,847,630.54	-	3,847,630.54	5020321001
Semi - Expendable Machinery and Equipment Expenses - Office Equipment	16,575,748.54	-	16,575,748.54	5020321002
Semi - Expendable Machinery and Equipment Expenses - Information and Communications Techno	27,225,330.03	-	27,225,330.03	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communications Equipment	11,979.00	-	11,979.00	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipment	84,282.25	-	84,282.25	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment	-	-	-	5020321009
Semi - Expendable Machinery and Equipment Expenses - Medical Equipment	1,369,757.61	-	1,369,757.61	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 Equipment	607,843.20	-	607,843.20	5020321013
Semi - Expendable Machinery and Equipment Expenses - Other Equipment	1,586,813.58	-	1,586,813.58	5020321099
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	32,244,806.58	-	32,244,806.58	5020322001
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	44,005,250.00	-	44,005,250.00	5020322002
Agricultural Produce Expenses	-	-	-	5020323000
Aquaculture Produce Expenses	-	-	-	5020324000
Prisoner Medical Support Expenses	-	-	-	5020329000
Other Supplies and Materials Expenses	18,609,936.54	-	18,609,936.54	5020399000
Water Expenses	4,184,926.05	-	4,184,926.05	5020401000
Electricity Expenses	11,259,462.98	-	11,259,462.98	5020402000
Gas/Heating Expenses	-	-	-	5020403000
Other Utility Expenses	-	-	-	5020499000
Postage and Courier Expenses	266,137.28	-	266,137.28	5020501000
Telephone Expenses	878,812.21	-	878,812.21	5020502000
Internet Subscription Expenses	4,843,748.27	-	4,843,748.27	5020503000
Cable, Satellite, Telegraph and Radio Expenses	-	-	-	5020504000
Awards/Rewards Expenses	79,000.00	-	79,000.00	5020601000
Prizes	-	-	-	5020602000
Indemnities	-	-	-	5020603000
Survey Expenses	30,197.00	-	30,197.00	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	1,576,879.31	-	1,576,879.31	5021199000
Environment/Sanitary Services	-	-	-	5021201000
Janitorial Services	14,469,331.37	-	14,469,331.37	5021202000
Security Services	12,471,045.95	-	12,471,045.95	5021203000
Other General Services	1,044,388.81	-	1,044,388.81	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	14,525,671.67	-	14,525,671.67	5021304000
Repairs and Maintenance - Machinery and Equipment	1,503,812.09	-	1,503,812.09	5021305000
Repairs and Maintenance - Transportation Equipment	188,494.81	-	188,494.81	5021306000
Repairs and Maintenance - Furniture and Fixtures	292,146.00	-	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 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	6,190.00	-	6,190.00	5021501000
Fidelity Bond Premiums	383,908.34	-	383,908.34	5021502000
Insurance Expenses	8,243.16	-	8,243.16	5021503000
Labor and Wages	264,430.00	-	264,430.00	5021601000
Advertising, Promotional and Marketing Expenses	-	-	-	5029901000
Printing and Publication Expenses	13,456,004.11	-	13,456,004.11	5029902000
Representation Expenses	1,183,597.59	-	1,183,597.59	5029903000
Transportation and Delivery Expenses	501,978.00	-	501,978.00	5029904000
Rent/Lease Expenses	697,752.00	-	697,752.00	5029905000
Membership Dues and Contributions to Organizations	-	-	-	5029906000
Subscription Expenses	19,720.00	-	19,720.00	5029907000
Donations	-	-	-	5029908000
Litigation/Acquired Assets Expenses	-	-	-	5029909000
Loss on Guaranty	-	-	-	5029910000
Legal Defense Expense	-	-	-	5029921000
Bank Transaction Fee	150.00	-	150.00	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	28,910,562.71	-	28,910,562.71	5050104000
Depreciation - Machinery and Equipment	13,801,351.60	-	13,801,351.60	5050105000
Depreciation - Transportation Equipment	-	-	-	5050106000
Depreciation - Furniture, Fixtures and Books	47,981.25	-	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
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 Physical Change	-	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	5050414000
Share in the Loss of the Joint Ventures	-	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	-	5050425000
Other Losses	-	-	-	5050499000

<b>ASSET &amp; EXPENSES</b>	<b>3,453,794,874.92</b>
<b>LIAB, GE &amp; INCOME</b>	<b>3,453,794,874.92</b>
<b>Difference</b>	<b>-</b>

PREPARED BY:

<DESIGNATION>

**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, 2022**

	<u>Amount</u>	
	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	<u>2,579,253,604.37</u>	<u>2,465,843,145.60</u>
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)	2,448,618,481.00	2,410,853,337.00
Receipt of Notice of Transfer of Cash Allocation (NTCA)	64,440,000.00	-
Receipt of NCA for Trust and Other Receipts	-	-
Constructive Receipt of NCA for TRA	66,195,123.37	54,989,808.60
Receipt of Working Fund for Foreign-Assisted Projects	-	-
Collection of Income/Revenues	<u>124,702.04</u>	<u>-</u>
Collection of tax revenue	-	-
Collection of service and business income	1,755.04	-
Collection of other income	122,947.00	-
Receipt of shares, grants and donations	-	-
Receipt of prior years' income	-	-
Remittance from NGAs (for BTr NG Books only)	<u>-</u>	<u>-</u>
Receipt of Assistance from Other NGAs, LGUs and GOCCs	<u>-</u>	<u>-</u>
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>53,984.82</u>	<u>96,122.00</u>
Collection of loans and receivables	-	-
Collection of lease receivables	-	-
Collection of receivables from audit disallowances	53,984.82	96,122.00
Collection of other receivables	-	-
Receipt of Inter-Agency Fund Transfers	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>
Receipt of funds from CO/Bureaus/ROs/OUTs for implementation of programs/projects	-	-
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	<u>-</u>	<u>2,000.00</u>
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	-	2,000.00
Other Receipts	<u>507,455.56</u>	<u>447,152.22</u>
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	244,301.06	283,127.74
Refund of overpayment of Maintenance and Other Operating Expenses	16,000.00	36,455.02
Receipt of refund of cash advances	5,155.00	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-
Other miscellaneous receipts	241,999.50	127,569.46
Adjustments	<u>55,225.77</u>	<u>-</u>
Restoration of cash for cancelled/lost/stale checks/ADA	55,225.77	-
Restoration of cash for unreleased checks (for commercial checks only)	-	-
Other adjustments - inflow	-	-
<b>Total Cash Inflows</b>	<u><u>2,579,994,972.56</u></u>	<u><u>2,466,388,419.82</u></u>
<b>Cash Outflows</b>		
Grant of Loans	<u>-</u>	<u>-</u>
Release of funds for sub-loans	-	-
Grant of loans	-	-
Replenishment of negotiated MDS checks (for BTr NG Books only)	<u>-</u>	<u>-</u>
Remittance to National Treasury	<u>63,459.05</u>	<u>431,704.76</u>
Payment of Expenses	<u>1,248,135,848.79</u>	<u>1,271,104,835.20</u>

Payment of personnel services	1,174,354,860.03	1,171,340,650.69
Payment of maintenance and other operating expenses	72,506,828.53	98,892,332.72
Replenishment of petty cash fund	1,274,160.23	871,851.79
Payment of financial expenses	-	-
Payment of expenses pertaining to/incurred in the prior years	-	-
<b>Purchase of Inventories</b>	<b>98,362,401.51</b>	<b>114,926,646.35</b>
Purchase of inventories for sale	-	-
Purchase of inventories for distribution	80,120,261.37	22,006,183.82
Purchase of inventories for consumption	18,242,140.14	92,920,462.53
Purchase of raw materials inventory	-	-
<b>Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books</b>	<b>-</b>	<b>-</b>
Purchase of Semi-Expendable, Machinery and Equipment	-	-
Purchase of Semi-Expendable Furniture, Fixtures and Books	-	-
<b>Purchase of Consumable Biological Assets</b>	<b>-</b>	<b>-</b>
Purchase of livestock for consumption/sale/distribution	-	-
Purchase of trees, plants and crops for consumption/sale/distribution	-	-
Purchase of other consumable biological assets	-	-
<b>Grant of Cash Advances</b>	<b>154,702,694.01</b>	<b>84,024,224.06</b>
Advances for operating expenses	88,066,661.54	79,372,828.60
Advances for payroll	63,719,200.00	-
Advances for special purpose/time-bound undertakings	2,893,905.63	4,651,395.46
Advances to officers and employees	22,926.84	-
<b>Prepayments</b>	<b>-</b>	<b>-</b>
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	-	-
<b>Payment of Deposits</b>	<b>-</b>	<b>-</b>
Payment of deposits on letter of credits	-	-
Payment of guaranty deposits	-	-
Payment of other deposits	-	-
<b>Payment of prior years' accounts payables for operating expenses</b>	<b>18,463,278.53</b>	<b>28,800,484.58</b>
<b>Payment of tax refunds payable</b>	<b>-</b>	<b>-</b>
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>681,658,899.72</b>	<b>625,036,273.86</b>
Remittance of taxes withheld covered by TRA (should be equal to constructive receipt of NCA for TRA)	66,195,123.37	54,989,808.60
Remittance of taxes withheld not covered by TRA	-	-
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	571,409,753.67	547,162,086.15
Remittance of personnel benefit contributions	-	-
Remittance of other payables	44,054,022.68	22,884,379.11
<b>Grant of Financial Assistance/Subsidy</b>	<b>-</b>	<b>-</b>
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	-	-
<b>Release of Inter-Agency Fund Transfers</b>	<b>6,810,387.05</b>	<b>-</b>
Advances to Procurement Service	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	-	-
<b>Release of intra-agency fund transfers</b>	<b>348,555,332.53</b>	<b>296,063,987.27</b>
Issuance of Working Fund to foreign service posts and regional consular offices	-	-
Issuance of NTCA by CO/ROs to ROs/OUUs (should be equal to receipt of NTCA)	-	-
Issuance of funding checks by HO/CO/ROs to ROs/OUUs	-	-
Release of other intra-agency fund transfers	348,555,332.53	296,063,987.27
<b>Other Disbursements</b>	<b>5,507.12</b>	<b>14,000.00</b>
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	14,000.00
<b>Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)</b>	<b>5,171,920.93</b>	<b>10,557,378.61</b>
<b>Adjustments</b>	<b>1,876,752.27</b>	<b>-</b>
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	-
<b>Total Cash Outflows</b>	<b>2,563,806,481.51</b>	<b>2,430,959,534.69</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>16,188,491.05</b>	<b>35,428,885.13</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
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	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
Purchase/Construction of Investment Property	-	-
Purchase/Construction of Property, Plant and Equipment	<b>15,954,019.40</b>	<b>35,337,796.86</b>
Purchase of land	-	-
Payment for land improvements	-	-
Construction of infrastructure assets	-	-
Construction of buildings and other structures	12,247,091.33	20,831,138.18
Purchase of machinery and equipment	945,198.22	889,642.86
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	-	3,251,835.04
Payment of guaranty deposit	-	-
Payment of retention fee to contractors	2,761,729.85	1,038,963.87
Payment of other fees charged to the projects	-	-
Payment of incidental expenses	-	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-	9,326,216.91
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	-	-
<b>Total Cash Outflows</b>	<b>15,954,019.40</b>	<b>35,337,796.86</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(15,954,019.40)</b>	<b>(35,337,796.86)</b>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		

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	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
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)	-	-
<b>Total Cash Outflows</b>	<b>-</b>	<b>-</b>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>234,471.65</b>	<b>91,088.27</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>534,073.58</b>	<b>442,985.31</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>768,545.23</b>	<b>534,073.58</b>
Total Cash Balance Per Pre-Closing TB		-
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:**

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<DESIGNATION>

**CERTIFIED CORRECT:**

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<DESIGNATION>

**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, 2022**

	<u>NOTES</u>	<u>AMOUNTS</u>	
		<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Receipt of Notice of Cash Allocation		<u>2,579,253,604.37</u>	<u>2,465,843,145.60</u>
Collection of Income/Revenues		<u>124,702.04</u>	<u>-</u>
Remittance from NGAs (for BTr NG Books only)		<u>-</u>	<u>-</u>
Receipt of Assistance from Other NGAs, LGUs and GOCCs		<u>-</u>	<u>-</u>
Collection of Receivables		<u>53,984.82</u>	<u>96,122.00</u>
Receipt of Inter-Agency Fund Transfers		<u>-</u>	<u>-</u>
Receipt of Intra-Agency Fund Transfers		<u>-</u>	<u>-</u>
Trust Receipts		<u>-</u>	<u>2,000.00</u>
Other Receipts		<u>507,455.56</u>	<u>447,152.22</u>
Adjustments		<u>55,225.77</u>	<u>-</u>
<b>Total Cash Inflows</b>		<u>2,579,994,972.56</u>	<u>2,466,388,419.82</u>
<b>Cash Outflows</b>			
Grant of Loans		<u>-</u>	<u>-</u>
Replenishment of negotiated MDS checks (for BTr NG Books only)		<u>-</u>	<u>-</u>
Remittance to National Treasury		<u>63,459.05</u>	<u>431,704.76</u>
Payment of Expenses		<u>1,248,135,848.79</u>	<u>1,271,104,835.20</u>
Purchase of Inventories		<u>98,362,401.51</u>	<u>114,926,646.35</u>
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books		<u>-</u>	<u>-</u>
Purchase of Consumable Biological Assets		<u>-</u>	<u>-</u>
Grant of Cash Advances		<u>154,702,694.01</u>	<u>84,024,224.06</u>
Prepayments		<u>-</u>	<u>-</u>
Payment of Deposits		<u>-</u>	<u>-</u>
Payment of prior years' accounts payables for operating expenses		<u>18,463,278.53</u>	<u>28,800,484.58</u>
Payment of tax refunds payable		<u>-</u>	<u>-</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions		<u>681,658,899.72</u>	<u>625,036,273.86</u>
Grant of Financial Assistance/Subsidy		<u>-</u>	<u>-</u>
Release of Inter-Agency Fund Transfers		<u>6,810,387.05</u>	<u>-</u>
Release of intra-agency fund transfers		<u>348,555,332.53</u>	<u>296,063,987.27</u>
Other Disbursements		<u>5,507.12</u>	<u>14,000.00</u>
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)		<u>5,171,920.93</u>	<u>10,557,378.61</u>
Adjustments		<u>1,876,752.27</u>	<u>-</u>
<b>Total Cash Outflows</b>		<u>2,563,806,481.51</u>	<u>2,430,959,534.69</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>		<u>16,188,491.05</u>	<u>35,428,885.13</u>
<b>Cash Flows from Investing Activities</b>			
<b>Cash Inflows</b>			
Proceeds from Sale of Investment Property		<u>-</u>	<u>-</u>
Proceeds from Sale/Disposal of Property, Plant and Equipment		<u>-</u>	<u>-</u>
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments		<u>-</u>	<u>-</u>
Receipt of Cash Dividends		<u>-</u>	<u>-</u>
Proceeds from Matured/Return of Investments		<u>-</u>	<u>-</u>
Collection of Long-Term Loans		<u>-</u>	<u>-</u>
Proceeds from Sale of Other Assets		<u>-</u>	<u>-</u>
<b>Total Cash Inflows</b>		<u>-</u>	<u>-</u>
<b>Cash Outflows</b>			
Purchase/Construction of Investment Property		<u>-</u>	<u>-</u>
Purchase/Construction of Property, Plant and Equipment Investments		<u>15,954,019.40</u>	<u>35,337,796.86</u>
Purchase of Bearer Trees, Plants and Crops		<u>-</u>	<u>-</u>
Purchase of Bearer Biological Assets		<u>-</u>	<u>-</u>
Purchase of Intangible Assets		<u>-</u>	<u>-</u>
Grant of loans		<u>-</u>	<u>-</u>
<b>Total Cash Outflows</b>		<u>15,954,019.40</u>	<u>35,337,796.86</u>



<b>Net Cash Provided By (Used In) Investing Activities</b>	<u><u>(15,954,019.40)</u></u>	<u><u>(35,337,796.86)</u></u>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from issuance of bills and bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
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)	-	-
<b>Total Cash Outflows</b>	-	-
<b>Net Cash Provided By (Used In) Financing Activities</b>	-	-
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<u><u>234,471.65</u></u>	<u><u>91,088.27</u></u>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-	-
<b>Cash and Cash Equivalents, Beginning</b>	<u><u>534,073.58</u></u>	<u><u>442,985.31</u></u>
<b>Cash and Cash Equivalents, Ending</b>	<u><u>768,545.23</u></u>	<u><u>534,073.58</u></u>
Cash - Collecting Officer	1010101000	-
Petty Cash	1010102000	32,158.00
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010201000	-
Cash in Bank - Local Currency, Current Account	1010202000	26,500.00
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	709,887.23
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	-
<b>TOTAL</b>		<u><u>768,545.23</u></u>

**CHECKING:** -

**PREPARED BY:**

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**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, 2022**

	NOTES	Accumulated Surplus/(Deficit)	
		2022	2021
<b>Balance at December 31, 2021</b>		712,246,449.97	449,840,240.72
<b>Adjustments:</b>			
<b>Add/(Deduct):</b>			
Changes in accounting policy		(4,045,544.57)	-
Prior Period Adjustments \ Unrecorded Income and Expenses		154,394,259.30	217,429,754.19
Other Adjustments		-	-
<b>Restated balance at December 31, 2021</b>		862,595,164.70	667,269,994.91
<b>Changes in Net Assets/Equity for Calendar Year</b>			
<b>Add/(Deduct):</b>			
Surplus (Deficit) for the period		17,351,585.63	45,285,967.82
Adjustment of net revenue recognized directly in net assets/equity		(1,880,908.78)	(309,512.76)
<i>Closing of Cash-Treasury/ Agency Deposit, Regular</i>		(1,880,908.78)	(309,512.76)
<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>		-	-
<b>Total Recognized revenue and expense for the period</b>		15,470,676.85	44,976,455.06
<b>Others</b>		-	-
<b>Balance as at December 31, 2022</b>		<b>878,065,841.55</b>	<b>712,246,449.97</b>
			-
<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>			

**CHECKING: EQUITY**

**TOTALS**

Per Statement of Changes in Net Assets/Equity

862,595,164.70

Per Trial Balance

862,595,164.70

Difference:

-

**CHECKING: INCOME**

**TOTALS**

Per Trial Balance

17,351,585.63

Per Statement of Financial Performance

17,351,585.63

Difference

-

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

**Difference**

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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, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>Revenue</b>			
Tax Revenue		-	-
Service and Business Income		-	-
Shares, Grants and Donations		115,000.00	434,542.08
Gains		-	-
<b>Total Revenue</b>		<u>115,000.00</u>	<u>434,542.08</u>
<b>Less: Current Operating Expenses</b>			
Personnel Services		2,193,551,228.21	2,094,547,470.20
Maintenance and Other Operating Expenses		322,140,752.59	286,647,706.23
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		42,759,895.56	29,017,164.82
<b>Current Operating Expenses</b>		<u>2,558,451,876.36</u>	<u>2,410,212,341.25</u>
<b>Surplus/(Deficit) from Current Operations</b>		<u>(2,558,336,876.36)</u>	<u>(2,409,777,799.17)</u>
Net Financial/ Assistance and Subsidy		2,574,081,683.44	2,455,063,766.99
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		1,483,831.55	-
Gains		122,947.00	-
Losses		-	-
<b>Surplus (Deficit) for the period</b>		<u>17,351,585.63</u>	<u>45,285,967.82</u>

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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, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		768,545.23	534,073.58
Receivables		152,869.17	13,608,862.33
Inventories		33,368,377.32	45,533,679.92
Investments		-	-
Other Current Assets		63,848,497.54	1,901,070.12
<b>Total Current Assets</b>		<u>98,138,289.26</u>	<u>61,577,685.95</u>
<b>Non - Current Assets</b>			
Receivables		1,811,968.96	1,825,448.07
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		793,511,831.56	679,419,786.64
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
<b>Total Non-Current Assets</b>		<u>795,323,800.52</u>	<u>681,245,234.71</u>
<b>Total Assets</b>		<u><b>893,462,089.78</b></u>	<u><b>742,822,920.66</b></u>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities		4,376,556.93	18,320,393.45
Inter-Agency Payables		6,140,706.57	6,832,559.10
Intra-Agency Payables		-	(5,144.75)
Trust Liabilities		-	1,083,945.01
Other Payables		709,887.23	524,736.60
<b>Total Current Liabilities</b>		<u>11,227,150.73</u>	<u>26,756,489.41</u>
<b>Non- Current Liabilities</b>			
Financial Liabilities		-	56,197.56
Inter-Agency Payables		3,782,211.29	3,376,897.51
Intra-Agency Payables		-	-
Trust Liabilities		386,886.21	386,886.21
Other Payables		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
<b>Total Non- Current Liabilities</b>		<u>4,169,097.50</u>	<u>3,819,981.28</u>
<b>Total Liabilities</b>		<u><b>15,396,248.23</b></u>	<u><b>30,576,470.69</b></u>
<b>Total Assets Less Total Liabilities</b>		<u><b>878,065,841.55</b></u>	<u><b>712,246,449.97</b></u>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus/Deficit		878,065,841.55	712,246,449.97
<b>Total Net Assets/Equity</b>		<u><b>878,065,841.55</b></u>	<u><b>712,246,449.97</b></u>
		-	-

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**DEPARTMENT OF EDUCATION**  
**REGION III**  
**TRUST FUND**  
**DIVISION OF CITY OF SAN JOSE DEL MONTE**  
**PRE-CLOSING TRIAL BALANCE**  
**AS AT DECEMBER 31, 2022**

ACCOUNT DESCRIPTION	TOTAL DEBITS	TOTAL CREDITS	AMOUNT	Account Code
Cash - Collecting Officer	-	-	-	1010101000
Petty Cash	-	-	-	1010102000
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	-	1010201000
Cash in Bank - Local Currency, Current Account	281,762.05	-	281,762.05	1010202000
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
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
Investments in Treasury Bills - Local	-	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	1020201200
Investments in Treasury Bills - Foreign	-	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	-	1020202200
Investments in Treasury Bonds - Local	-	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	-	1020203200
Investments in Treasury Bonds - Foreign	-	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	-	1020204200
Investments in Stocks	-	-	-	1020301000
Investments in Bonds	-	-	-	1020302000
Other Investments	-	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corporations	-	-	-	1020401200
Investments in Joint Ventures	-	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	-	1020501200
Sinking Fund	-	-	-	1020701000
Investments in Time Deposits - Local Currency	-	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	-	1021102000
Accounts Receivable	-	-	-	1030101000
Allowance for Impairment - Accounts Receivable	-	-	-	1030101200
Notes Receivable	-	-	-	1030102000
Allowance for Impairment - Notes Receivable	-	-	-	1030102200
Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103000
Allowance for Impairment - Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103200
Loans Receivable - Local Government Units	-	-	-	1030104000
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-	1030104200
Interests Receivable	-	-	-	1030105000
Allowance for Impairment - Interests Receivable	-	-	-	1030105200
Dividends Receivable	-	-	-	1030106000
Tax Receivable	-	-	-	1030121000
Allowance for Impairment - Tax Receivable	-	-	-	1030121200
Receivables from Joint Ventures	-	-	-	1030122000
Allowance for Impairment - Receivables from Joint Ventures	-	-	-	1030122200
Receivables from Joint Operators	-	-	-	1030123000
Allowance for Impairment - Receivables from Joint Operators	-	-	-	1030123200
Service Concession Arrangements Receivable	-	-	-	1030124000
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	-	1030124200
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	-	1030125000
Loans Receivable - Others	-	-	-	1030199000
Allowance for Impairment - Loans Receivable - Others	-	-	-	1030199200
Operating Lease Receivable	-	-	-	1030201000
Allowance for Impairment - Operating Lease Receivable	-	-	-	1030201200
Finance Lease Receivable	-	-	-	1030202000
Allowance for Impairment - Finance Lease Receivable	-	-	-	1030202200
Due from National Government Agencies	-	-	-	1030301000
Allowance for Impairment - Due from National Government Agencies	-	-	-	1030301200
Due from Government - Owned or Controlled Corporations	-	-	-	1030302000
Allowance for Impairment - Due from Government - Owned or Controlled Corporations	-	-	-	1030302200

Due from Local Government Units	-	-	-	1030303000
Allowance for Impairment - Due from Local Government Units	-	-	-	1030303200
Due from Central Office	-	-	-	1030401000
Due from Bureaus	-	-	-	1030402000
Due from Regional Offices	-	-	-	1030403000
Due from Operating/Field Units	-	-	-	1030404000
Due from Other Funds	-	-	-	1030405000
Receivables - Disallowances/Charges	-	-	-	1039901000
Due from Officers and Employees	-	-	-	1039902000
Allowance for Impairment - Due from Officers and Employees	-	-	-	1039902200
Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903000
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903200
Other Receivables	-	-	-	1039999000
Allowance for Impairment - Other Receivables	-	-	-	1039999200
Merchandise Inventory	-	-	-	1040101000
Allowance for Impairment - Merchandise Inventory	-	-	-	1040101200
Food Supplies for Distribution	-	-	-	1040201000
Allowance for Impairment - Food Supplies for Distribution	-	-	-	1040201200
Welfare Goods for Distribution	-	-	-	1040202000
Allowance for Impairment - Welfare Goods for Distribution	-	-	-	1040202200
Drugs and Medicines for Distribution	-	-	-	1040203000
Allowance for Impairment - Drugs and Medicines for Distribution	-	-	-	1040203200
Medical, Dental and Laboratory Supplies for Distribution	-	-	-	1040204000
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	-	1040204200
Agricultural and Marine Supplies for Distribution	-	-	-	1040205000
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-	1040205200
Agricultural Produce for Distribution	-	-	-	1040206000
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	-	-	-	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 Technology Equipm	-	-	-	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 Equipment	-	-	-	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	-	-	-	1060202200
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	-	-	-	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	-	-	-	1070202200
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	-	-	-	2010101000
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	-	281,762.05	281,762.05	2999999000
Accumulated Surplus/(Deficit)	-	-	-	3010101000
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	-	-	-	4020220000
Interest Income	-	-	-	4020221000
Share in the Profit of Joint Venture	-	-	-	4020222000
Fines and Penalties - Business Income	-	-	-	4020223000
Service Concession Revenue	-	-	-	4020224000
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 Change	-	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	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 Communications Techno	-	-	-	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communications Equipment	-	-	-	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipment	-	-	-	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment	-	-	-	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 Equipment	-	-	-	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	-	-	-	5021199000
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	-	-	-	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
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	-	-	-	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 - 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 Physical Change	-	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	5050414000
Share in the Loss of the Joint Ventures	-	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	-	5050425000
Other Losses	-	-	-	5050499000

<b>ASSET &amp; EXPENSES</b>	<b>281,762.05</b>
<b>LIAB, GE &amp; INCOME</b>	<b>281,762.05</b>
<b>Difference</b>	<b>-</b>

**PREPARED BY:**

\_\_\_\_\_  
<DESIGNATION>

**CERTIFIED CORRECT:**

\_\_\_\_\_  
<DESIGNATION>

**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, 2022**

	<u>Amount</u>	
	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
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	<b>662,070.28</b>	<b>2,175,373.57</b>
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	662,070.28	2,175,373.57
Adjustments	-	-
Restoration of cash for cancelled/lost/stale checks/ADA	-	-
Restoration of cash for unreleased checks (for commercial checks only)	-	-
Other adjustments - inflow	-	-
<b>Total Cash Inflows</b>	<b>662,070.28</b>	<b>2,175,373.57</b>
<b>Cash Outflows</b>		
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	-	-
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	-	<b>33,000.00</b>
Advances for operating expenses	-	-
Advances for payroll	-	-
Advances for special purpose/time-bound undertakings	-	33,000.00
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	<b>805,570.28</b>	<b>2,560,577.02</b>
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	805,570.28	2,560,577.02
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	-	-
Adjustments	-	-
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	-	-
<b>Total Cash Outflows</b>	<b>805,570.28</b>	<b>2,593,577.02</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(143,500.00)</b>	<b>(418,203.45)</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
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	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
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	-	-
<b>Total Cash Outflows</b>	<b>-</b>	<b>-</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		

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	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
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)	-	-
<b>Total Cash Outflows</b>	<b>-</b>	<b>-</b>
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(143,500.00)</b>	<b>(418,203.45)</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, Beginning</b>	<b>1,514,459.91</b>	<b>1,932,663.36</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>1,370,959.91</b>	<b>1,514,459.91</b>
Total Cash Balance Per Pre-Closing TB		-
Difference in Cash, Ending per Cash Flow and Pre-Closing TB Cash, Treasury Agency Deposit - Regular (to be closed at year-end)		
<b>Difference</b>		

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DEPARTMENT OF EDUCATION  
REGION III  
**CONDENSED STATEMENT OF CASH FLOWS**  
TRUST FUND  
DIVISION OF CITY OF SAN JOSE DEL MONTE  
FOR THE PERIOD ENDED DECEMBER 31, 2022

	<u>NOTES</u>	<u>AMOUNTS</u>
Cash Flows From Operating Activities		<u>2022</u>
Cash Inflows		
Receipt of Notice of Cash Allocation		-
Collection of Income/Revenues		-
Remittance from National Government Agencies (for BTR NG only)		-
Receipt of Assistance and Subsidy 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		662,070.28
Adjustments		-
Total Cash Inflows		<u>662,070.28</u>
Cash Outflows		
Replenishment of Negotiated MDS Checks (for BTr)		-
Grant of loans		-
Remittance to National Treasury		-
Payment of Operating Expenses		-
Purchase of Inventories		-
Purchase of Consumable Biological Assets		-
Grant of Cash Advances (Unliquidated During the Year)		-
Prepayments		-
Refund of Deposits		-
Payment of Prior Year's Accounts 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		-
Payment from Trust Liabilities/Fund Transfers		-
Other Disbursements		805,570.28
Adjustments		-
Total Cash Outflows		<u>805,570.28</u>
Net Cash Provided by (Used in) Operating Activities		<u>(143,500.00)</u>
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property		-
Proceeds from Sale/Disposal of Property, Plant and Equipment		-
Sale of Investments		-
Receipt of Cash Dividends		-
Proceeds from Matured/Return of Investments		-
Collection of Long-Term Loans		-
Total Cash Inflows		-
Cash Outflows		
Purchase/Construction of Investment Property		-
Purchase/Construction of Property, Plant and Equipment		-
Investments		-
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	
Total Cash Inflows	-
Cash Outflows	
Total Cash Outflows	-
Net Cash Provided By (Used In) Financing Activities	-
Increase (Decrease) in Cash and Cash Equivalents	(143,500.00)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	
Cash and Cash Equivalents, Beginning	425,262.05
Cash and Cash Equivalents, Ending	281,762.05

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	281,762.05
Cash in Bank - Local Currency, Savings Account	1010203000	-
Cash in Bank - Local Currency, Time Deposits	1010204000	-
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 in Bank - Foreign Currency, Time Deposits	1010304000	-
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 Remittance	1010408000	-
Treasury Bills	1010501000	-
<b>TOTAL</b>		<b>281,762.05</b>

CHECKING: -

**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, 2022**

	NOTES	Accumulated Surplus/(Deficit)	
		2022	2021
<b>Balance at December 31, 2021</b>		-	-
<b>Adjustments:</b>			
<b>Add/(Deduct):</b>			
Changes in accounting policy		-	-
Prior Period Adjustments \ Unrecorded Income and Expenses		-	-
Other Adjustments		-	-
<b>Restated balance at December 31, 2021</b>		-	-
<b>Changes in Net Assets/Equity for Calendar Year</b>			
<b>Add/(Deduct):</b>			
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>		-	-
<b>Total Recognized revenue and expense for the period</b>		-	-
<b>Others</b>		-	-
<b>Balance as at December 31, 2022</b>		-	-
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 CONDENSED STATEMENT OF FINANCIAL PERFORMANCE**  
 TRUST FUND  
 DIVISION OF CITY OF SAN JOSE DEL MONTE  
 FOR THE PERIOD ENDED DECEMBER 31, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>Revenue</b>			
Tax Revenue		-	-
Service and Business Income		-	-
Shares, Grants and Donations		-	-
Gains		-	-
<b>Total Revenue</b>		<u>-</u>	<u>-</u>
<b>Less: Current Operating Expenses</b>			
Personnel Services		-	-
Maintenance and Other Operating Expenses		-	-
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		-	-
<b>Current Operating Expenses</b>		<u>-</u>	<u>-</u>
<b>Surplus/(Deficit) from Current Operations</b>		<u>-</u>	<u>-</u>
Net Financial/ Assistance and Subsidy		-	-
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		-	-
Gains		-	-
Losses		-	-
<b>Surplus (Deficit) for the period</b>		<u>-</u>	<u>-</u>

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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, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		281,762.05	1,514,459.91
Receivables		-	-
Inventories		-	-
Investments		-	-
Other Current Assets		-	-
<b>Total Current Assets</b>		<u>281,762.05</u>	<u>1,514,459.91</u>
<b>Non - Current Assets</b>			
Receivables		-	-
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		-	-
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
<b>Total Non-Current Assets</b>		<u>-</u>	<u>-</u>
<b>Total Assets</b>		<u><b>281,762.05</b></u>	<u><b>1,514,459.91</b></u>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		130,980.00	1,340,489.10
<b>Total Current Liabilities</b>		<u>130,980.00</u>	<u>1,340,489.10</u>
<b>Non- Current Liabilities</b>			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		150,782.05	173,970.81
Deferred Credits/Unearned Income		-	-
Provisions		-	-
<b>Total Non- Current Liabilities</b>		<u>150,782.05</u>	<u>173,970.81</u>
<b>Total Liabilities</b>		<u><b>281,762.05</b></u>	<u><b>1,514,459.91</b></u>
<b>Total Assets Less Total Liabilities</b>		<u>-</u>	<u>-</u>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus/Deficit		-	-
<b>Total Net Assets/Equity</b>		<u>-</u>	<u>-</u>
		-	-

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**DEPARTMENT OF EDUCATION**  
**REGION III**  
**PROVIDENT FUND**  
**DIVISION OF CITY OF SAN JOSE DEL MONTE**  
**PRE-CLOSING TRIAL BALANCE**  
**AS AT DECEMBER 31, 2022**

ACCOUNT DESCRIPTION	TOTAL DEBITS	TOTAL CREDITS	AMOUNT	Account Code
Cash - Collecting Officer	-	-	-	1010101000
Petty Cash	-	-	-	1010102000
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	-	1010201000
Cash in Bank - Local Currency, Current Account	3,569,578.26	-	3,569,578.26	1010202000
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
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
Investments in Treasury Bills - Local	-	-	-	1020201000
Allowance for Impairment - Investments in Treasury Bills - Local	-	-	-	1020201200
Investments in Treasury Bills - Foreign	-	-	-	1020202000
Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	-	1020202200
Investments in Treasury Bonds - Local	-	-	-	1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local	-	-	-	1020203200
Investments in Treasury Bonds - Foreign	-	-	-	1020204000
Allowance for Impairment - Investments in Treasury Bonds - Foreign	-	-	-	1020204200
Investments in Stocks	-	-	-	1020301000
Investments in Bonds	-	-	-	1020302000
Other Investments	-	-	-	1020399000
Investments in Government - Owned or Controlled Corporations	-	-	-	1020401000
Allowance for Impairment - Investments in Government - Owned or Controlled Corporations	-	-	-	1020401200
Investments in Joint Ventures	-	-	-	1020501000
Allowance for Impairment - Investments in Joint Ventures	-	-	-	1020501200
Sinking Fund	-	-	-	1020701000
Investments in Time Deposits - Local Currency	-	-	-	1021101000
Investments in Time Deposits - Foreign Currency	-	-	-	1021102000
Accounts Receivable	-	-	-	1030101000
Allowance for Impairment - Accounts Receivable	-	-	-	1030101200
Notes Receivable	-	-	-	1030102000
Allowance for Impairment - Notes Receivable	-	-	-	1030102200
Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103000
Allowance for Impairment - Loans Receivable - Government - Owned or Controlled Corporations	-	-	-	1030103200
Loans Receivable - Local Government Units	-	-	-	1030104000
Allowance for Impairment - Loans Receivable - Local Government Units	-	-	-	1030104200
Interests Receivable	-	-	-	1030105000
Allowance for Impairment - Interests Receivable	-	-	-	1030105200
Dividends Receivable	-	-	-	1030106000
Tax Receivable	-	-	-	1030121000
Allowance for Impairment - Tax Receivable	-	-	-	1030121200
Receivables from Joint Ventures	-	-	-	1030122000
Allowance for Impairment - Receivables from Joint Ventures	-	-	-	1030122200
Receivables from Joint Operators	-	-	-	1030123000
Allowance for Impairment - Receivables from Joint Operators	-	-	-	1030123200
Service Concession Arrangements Receivable	-	-	-	1030124000
Allowance for Impairment - Service Concession Arrangements Receivable	-	-	-	1030124200
Receivables from Authorized Agent Banks (AABs)/Agents	-	-	-	1030125000
Loans Receivable - Others	29,008,499.12	-	29,008,499.12	1030199000
Allowance for Impairment - Loans Receivable - Others	-	-	-	1030199200
Operating Lease Receivable	-	-	-	1030201000
Allowance for Impairment - Operating Lease Receivable	-	-	-	1030201200
Finance Lease Receivable	-	-	-	1030202000
Allowance for Impairment - Finance Lease Receivable	-	-	-	1030202200
Due from National Government Agencies	-	-	-	1030301000
Allowance for Impairment - Due from National Government Agencies	-	-	-	1030301200
Due from Government - Owned or Controlled Corporations	-	-	-	1030302000
Allowance for Impairment - Due from Government - Owned or Controlled Corporations	-	-	-	1030302200

Due from Local Government Units	-	-	-	1030303000
Allowance for Impairment - Due from Local Government Units	-	-	-	1030303200
Due from Central Office	-	-	-	1030401000
Due from Bureaus	-	-	-	1030402000
Due from Regional Offices	-	-	-	1030403000
Due from Operating/Field Units	-	-	-	1030404000
Due from Other Funds	-	-	-	1030405000
Receivables - Disallowances/Charges	-	-	-	1039901000
Due from Officers and Employees	-	-	-	1039902000
Allowance for Impairment - Due from Officers and Employees	-	-	-	1039902200
Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903000
Allowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-	1039903200
Other Receivables	-	-	-	1039999000
Allowance for Impairment - Other Receivables	-	-	-	1039999200
Merchandise Inventory	-	-	-	1040101000
Allowance for Impairment - Merchandise Inventory	-	-	-	1040101200
Food Supplies for Distribution	-	-	-	1040201000
Allowance for Impairment - Food Supplies for Distribution	-	-	-	1040201200
Welfare Goods for Distribution	-	-	-	1040202000
Allowance for Impairment - Welfare Goods for Distribution	-	-	-	1040202200
Drugs and Medicines for Distribution	-	-	-	1040203000
Allowance for Impairment - Drugs and Medicines for Distribution	-	-	-	1040203200
Medical, Dental and Laboratory Supplies for Distribution	-	-	-	1040204000
Allowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	-	1040204200
Agricultural and Marine Supplies for Distribution	-	-	-	1040205000
Allowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-	1040205200
Agricultural Produce for Distribution	-	-	-	1040206000
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	-	-	-	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 Technology Equipm	-	-	-	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 Equipment	-	-	-	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	-	-	-	1060202200
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	-	-	-	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	-	-	-	1070202200
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	-	-	-	2010101000
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	-	131,611.36	131,611.36	2999999000
Accumulated Surplus/(Deficit)	-	30,977,474.47	30,977,474.47	3010101000
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	-	-	-	4020220000
Interest Income	-	1,601,622.82	1,601,622.82	4020221000
Share in the Profit of Joint Venture	-	-	-	4020222000
Fines and Penalties - Business Income	-	-	-	4020223000
Service Concession Revenue	-	-	-	4020224000
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 Change	-	-	-	4050107000
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	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 Communications Techno	-	-	-	5020321003
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-	-	5020321004
Semi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-	-	-	5020321005
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321006
Semi - Expendable Machinery and Equipment Expenses - Communications Equipment	-	-	-	5020321007
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipment	-	-	-	5020321008
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment	-	-	-	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 Equipment	-	-	-	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	132,631.27	-	132,631.27	5021199000
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	-	-	-	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
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	-	-	-	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 - 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 Physical Change	-	-	-	5050413000
Loss from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	5050414000
Share in the Loss of the Joint Ventures	-	-	-	5050420000
Loss on Sale of Unserviceable Property	-	-	-	5050425000
Other Losses	-	-	-	5050499000

<b>ASSET &amp; EXPENSES</b>	<b>32,710,708.65</b>
<b>LIAB, GE &amp; INCOME</b>	<b>32,710,708.65</b>
<b>Difference</b>	<b>-</b>

PREPARED BY:

\_\_\_\_\_  
<DESIGNATION>

CERTIFIED CORRECT:

\_\_\_\_\_  
<DESIGNATION>

**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, 2022**

	<u>Amount</u>	
	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
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	<u>1,601,622.82</u>	<u>1,227,819.35</u>
Collection of tax revenue	-	-
Collection of service and business income	1,601,622.82	1,227,819.35
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	<u>9,865,125.52</u>	<u>7,725,964.81</u>
Collection of loans and receivables	9,865,125.52	7,725,964.81
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	<u>1,991,765.60</u>	<u>7,300,745.00</u>
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	1,991,765.60	7,300,745.00
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>100.00</u>	-
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	-	-
<b>Total Cash Inflows</b>	<u><u>13,458,613.94</u></u>	<u><u>16,254,529.16</u></u>
<b>Cash Outflows</b>		
Grant of Loans	<u>18,389,782.29</u>	<u>8,602,695.75</u>
Release of funds for sub-loans	-	-
Grant of loans	18,389,782.29	8,602,695.75
Replenishment of negotiated MDS checks (for BTr NG Books only)	-	-
Remittance to National Treasury	-	-
Payment of Expenses	<u>132,631.27</u>	<u>137,157.87</u>

Payment of personnel services	-	-
Payment of maintenance and other operating expenses	132,631.27	137,157.87
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	<b>3,182.67</b>	-
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	<b>412,946.59</b>	<b>273,361.59</b>
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	412,946.59	273,361.59
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	-	-
Adjustments	<b>0.30</b>	-
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	-
<b>Total Cash Outflows</b>	<b>18,938,543.12</b>	<b>9,013,215.21</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>(5,479,929.18)</b>	<b>7,241,313.95</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
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	-	-
<b>Total Cash Inflows</b>	<b>-</b>	<b>-</b>
<b>Cash Outflows</b>		
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	-	-
<b>Total Cash Outflows</b>	<b>-</b>	<b>-</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		

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	-	-
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
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)	-	-
<b>Total Cash Outflows</b>	-	-
<b>Net Cash Provided By (Used In) Financing Activities</b>	-	-
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(5,479,929.18)</b>	<b>7,241,313.95</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-	-
<b>Cash and Cash Equivalents, Beginning</b>	9,049,507.44	1,808,193.49
<b>Cash and Cash Equivalents, Ending</b>	<b>3,569,578.26</b>	<b>9,049,507.44</b>
Total Cash Balance Per Pre-Closing TB		-
Difference in Cash, Ending per Cash Flow and Pre-Closing TB Cash, Treasury Agency Deposit - Regular (to be closed at year-end)		

**Difference**

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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, 2022

	<u>NOTES</u>	<u>AMOUNTS</u>
		2022
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	-	-
Collection of Income/Revenues	<u>1,601,622.82</u>	<u>1,227,819.35</u>
Remittance from NGAs (for BTr NG Books only)	-	-
Receipt of Assistance from Other NGAs, LGUs and GOCCs	-	-
Collection of Receivables	<u>9,865,125.52</u>	<u>7,725,964.81</u>
Receipt of Inter-Agency Fund Transfers	-	-
Receipt of Intra-Agency Fund Transfers	<u>1,991,765.60</u>	<u>7,300,745.00</u>
Trust Receipts	-	-
Other Receipts	<u>100.00</u>	-
Adjustments	-	-
<b>Total Cash Inflows</b>	<u>13,458,613.94</u>	<u>16,254,529.16</u>
<b>Cash Outflows</b>		
Grant of Loans	<u>18,389,782.29</u>	<u>8,602,695.75</u>
Replenishment of negotiated MDS checks (for BTr NG Books only)	-	-
Remittance to National Treasury	-	-
Payment of Expenses	<u>132,631.27</u>	<u>137,157.87</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>412,946.59</u>	<u>273,361.59</u>
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	-	-
Adjustments	<u>0.30</u>	-
<b>Total Cash Outflows</b>	<u>18,938,543.12</u>	<u>9,013,215.21</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>(5,479,929.18)</u>	<u>7,241,313.95</u>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
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	-	-
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
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	-	-
<b>Total Cash Outflows</b>	-	-
<b>Net Cash Provided By (Used In) Investing Activities</b>	-	-
<b>Cash Flows From Financing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from issuance of bills and bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
<b>Total Cash Inflows</b>	-	-
<b>Cash Outflows</b>		
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)	-	-
<b>Total Cash Outflows</b>	-	-
<b>Net Cash Provided By (Used In) Financing Activities</b>	-	-
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(5,479,929.18)</b>	<b>7,241,313.95</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-	-
<b>Cash and Cash Equivalents, Beginning</b>	<b>9,049,507.44</b>	<b>1,808,193.49</b>
<b>Cash and Cash Equivalents, Ending</b>	<b>3,569,578.26</b>	<b>9,049,507.44</b>
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	3,569,578.26
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	-
<b>TOTAL</b>		<b>3,569,578.26</b>
<b>CHECKING:</b>		-

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**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, 2022**

	NOTES	Accumulated Surplus/(Deficit)	
		2022	2021
<b>Balance at December 31, 2021</b>		29,520,284.61	18,551,586.52
<b>Adjustments:</b>			
<b>Add/(Deduct):</b>			
Changes in accounting policy		-	-
Prior Period Adjustments \ Unrecorded Income and Expenses		1,457,189.86	9,896,544.62
Other Adjustments		-	-
<b>Restated balance at December 31, 2021</b>		30,977,474.47	28,448,131.14
<b>Changes in Net Assets/Equity for Calendar Year</b>			
<b>Add/(Deduct):</b>			
Surplus (Deficit) for the period		1,468,991.55	1,072,153.47
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>		-	-
<b>Total Recognized revenue and expense for the period</b>		1,468,991.55	1,072,153.47
<b>Others</b>		-	-
<b>Balance as at December 31, 2022</b>		<b>32,446,466.02</b>	<b>29,520,284.61</b>
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

1,468,991.55  
1,468,991.55  
-

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

**Difference**

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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, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>Revenue</b>			
Tax Revenue		-	-
Service and Business Income		1,601,622.82	1,209,311.34
Shares, Grants and Donations		-	-
Gains		-	-
<b>Total Revenue</b>		<u><b>1,601,622.82</b></u>	<u><b>1,209,311.34</b></u>
<b>Less: Current Operating Expenses</b>			
Personnel Services		-	-
Maintenance and Other Operating Expenses		132,631.27	137,157.87
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		-	-
<b>Current Operating Expenses</b>		<u><b>132,631.27</b></u>	<u><b>137,157.87</b></u>
<b>Surplus/(Deficit) from Current Operations</b>		<u><b>1,468,991.55</b></u>	<u><b>1,072,153.47</b></u>
Net Financial/ Assistance and Subsidy		-	-
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		-	-
Gains		-	-
Losses		-	-
<b>Surplus (Deficit) for the period</b>		<u><b>1,468,991.55</b></u>	<u><b>1,072,153.47</b></u>

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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, 2022

	<u>NOTES</u>	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Cash Equivalents		3,569,578.26	9,049,507.44
Receivables		28,786,929.76	18,759,712.25
Inventories		-	-
Investments		-	-
Other Current Assets		-	-
<b>Total Current Assets</b>		<u>32,356,508.02</u>	<u>27,809,219.69</u>
<b>Non - Current Assets</b>			
Receivables		221,569.36	1,842,671.44
Investments		-	-
Investment Property		-	-
Property, Plant and Equipment		-	-
Biological Assets		-	-
Intangible Assets		-	-
Other Non Current Assets		-	-
<b>Total Non-Current Assets</b>		<u>221,569.36</u>	<u>1,842,671.44</u>
<b>Total Assets</b>		<u><b>32,578,077.38</b></u>	<u><b>29,651,891.13</b></u>
<b>LIABILITIES AND NET ASSETS/EQUITY</b>			
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		131,611.36	131,606.52
<b>Total Current Liabilities</b>		<u>131,611.36</u>	<u>131,606.52</u>
<b>Non- Current Liabilities</b>			
Financial Liabilities		-	-
Inter-Agency Payables		-	-
Intra-Agency Payables		-	-
Trust Liabilities		-	-
Other Payables		-	-
Deferred Credits/Unearned Income		-	-
Provisions		-	-
<b>Total Non- Current Liabilities</b>		<u>-</u>	<u>-</u>
<b>Total Liabilities</b>		<u><b>131,611.36</b></u>	<u><b>131,606.52</b></u>
<b>Total Assets Less Total Liabilities</b>		<u><b>32,446,466.02</b></u>	<u><b>29,520,284.61</b></u>
<b>NET ASSETS/EQUITY</b>			
Accumulated Surplus/Deficit		32,446,466.02	29,520,284.61
<b>Total Net Assets/Equity</b>		<u><b>32,446,466.02</b></u>	<u><b>29,520,284.61</b></u>
		-	-

PREPARED BY:

\_\_\_\_\_  
<DESIGNATION>

CERTIFIED CORRECT:

\_\_\_\_\_  
<DESIGNATION>