



Republic of the Philippines

DEPARTMENT OF EDUCATION

Schools Division of San Jose del Monte City



January 23, 2020

Rosario Carmen D. Carpio
State Auditor III
Division of City Schools
City of San Jose del Monte, Bulacan

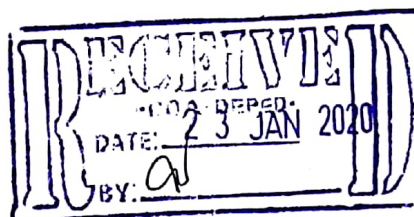
Madam:

This is to submit the following financial reports of Division of San Jose del Monte City for the year ended December 31, 2019, to wit:

1. Condensed Comparative Statement of Financial Performance
2. Condensed Comparative Financial Position
3. Detailed Comparative Statement of Changes on Net Assets/ Equity
4. Comparative Statement of Cash Flows
5. Notes to Financial Statements

Very truly yours,

KRISTINE JOY DALUZ-QUEZADA
Accountant III



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Department of Education
Schools Division of San Jose del Monte
City of San Jose del Monte, Bulacan

STATEMENT OF FINANCIAL PERFORMANCE
As of December 31, 2019
(With Comparative Figures for 2018)

	Note	2019	2018
Revenue			
Service and Business Income	12.1 P	1,224,494.25 P	1,236,954.54
Shares, Grants and Donations		0.00	0.00
Total Revenue		1,224,494.25	1,236,954.54
Less: Current Operating Expenses			
Personal Services	13.1	1,730,542,368.95	1,608,199,267.85
Maintenance and Other Operating Expense	14	163,067,878.39	162,742,988.82
Financial Expenses		52,500.00	48,510.00
Non-Cash Expenses	15.1	14,198,267.79	14,221,203.20
Current Operating Expenses		1,907,861,015.13	1,785,211,969.87
Surplus/(Deficit) from Current Operations		(1,906,636,520.88)	(1,783,975,015)
Net Financial Assistance and Subsidy	16	1,941,901,857.72	1,737,126,088.56
Sales of Assets		0.00	0.00
Gains	17	190,988.76	161,221.09
Total		1,942,092,846.48	1,737,287,309.65
Surplus (Deficit) for the period	P	35,456,325.60 P	(46,687,705.68)

This Statement should be read in conjunction with the accompanying notes.

Annex F

**Department of Education
Schools Division of San Jose del Monte
City of San Jose del Monte, Bulacan**

**STATEMENT OF CHANGES IN NET ASSETS/EQUITY
As of December 31, 2019
(With Comparative Figures for 2018)**

	2019	2018
Beginning Balance, January 1, 2019	P 382,560,394.40	P 425,245,321.31
Adjustments to establish balances	0.00	0.00
Prior Period Adjustments/Unrecorded Income and Expense	13,949,578.10	4,399,689.37
Restated Balance	396,509,972.50	429,645,010.68
Adjustment of net revenue recognized directly in net assets/equity	42,314.77	7,098.43
Surplus (Deficit) for the period	35,414,010.83	(46,694,804.11)
Total recognized revenue and expense for the period	35,456,325.60	(46,687,705.68)
Others-Cash Treasury Regular	(432,506.82)	(396,910.60)
Balance, December 31, 2019	P 431,533,791.28	P 382,560,394.40

This statement should be read in conjunction with the accompanying notes.

Annex C

Department of Education
Schools Division of San Jose del Monte
City of San Jose del Monte, Bulacan

STATEMENT OF FINANCIAL POSITION
As of December 31, 2019
(With Comparative Figures for 2018)

	Note	2019	2018
ASSETS			
CURRENT ASSETS			
Cash and Cash Equivalents	4 P	3,222,587.58 P	4,416,899.95
Receivables	5.1	17,004,157.04	14,300,623.01
Inventories	6	5,246,030.46	4,002,566.22
Other Current Assets	8.1	281,988.06	319,200.88
Total Current Assets		25,754,763.14	23,039,290.06
NON-CURRENT ASSETS			
Receivables	5.1	1,796,254.64	1,858,849.64
Property, Plant and Equipment	7	418,451,261.23	422,564,713.45
Biological Assets		0.00	0.00
Other Non-Current Assets		0.00	0.00
Total Non-Current Assets		420,247,515.87	424,423,563.09
TOTAL ASSETS	P	446,002,279.01 P	447,462,853.15
LIABILITIES			
CURRENT LIABILITIES			
Financial Liabilities	9.1 P	5,524,039.52 P	46,615,029.98
Inter-Agency Payables	9.2	6,559,425.71	15,124,875.68
Intra-Agency Payables		0.00	0.00
Trust Liabilities		0.00	382,336.00
Other Payables	10	1,699,256.96	1,571,642.51
Total Current Liabilities		13,782,722.19	63,693,884.17
NON-CURRENT LIABILITIES			
Financial Liabilities	P	0.00 P	556,290.05
Inter-Agency Payables	9.2	1,794.30	0.00
Intra-Agency Payables		0.00	0.00
Trust Liabilities	9.3	386,886.21	386,886.21
Other Liability Accounts		0.00	0.00
Other Payables	10	297,085.03	265,398.32
Total Current Liabilities		685,765.54	1,208,574.58
Total Liabilities		14,468,487.73	64,902,458.75
NET ASSETS/EQUITY			
Accumulated Surplus/Deficit	11	431,533,791.28	382,560,394.40
Total Net Assets/Equity		431,533,791.28	382,560,394.40
TOTAL LIABILITIES AND EQUITY	P	446,002,279.01 P	447,462,853.15

This Statement should be read in conjunction with the accompanying notes.

Annex E

**DEPARTMENT OF EDUCATION
REGION III
COMPARATIVE CONDENSED STATEMENT OF CASH FLOWS
ALL FUNDS
DIVISION OF SAN JOSE DEL MONTE CITY
FOR THE PERIOD ENDED DECEMBER 31, 2019**

	2019	2018
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	P 1,967,260,285.54	P 1,740,853,167.54
Collection of Income/Revenues	1,415,483.01	1,388,403.63
Remittance of refunds, overpayments and disallowances and other receipts	0.00	5,900.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	88,884.18	168,000.00
Collection of Receivables	7,448,706.67	6,659,600.98
Receipt of Inter-Agency Fund Transfers	600,000.00	0.00
Receipt of Intra-Agency Fund Transfers	479,000.00	3,102,267.73
Trust Receipts	859,086.94	2,487,009.39
Other Receipts	2,878,723.90	504,304.38
Adjustments	174,528.87	0.00
Total Cash Inflows	1,981,204,699.11	1,755,168,653.65
Cash Outflows		
Replenishment of Negotiated MDS Checks (for BTr)	0.00	0.00
Grant of Loans	9,812,699.38	7,802,842.45
Remittance to National Treasury	1,274,084.02	759,423.78
Payment of Expenses	1,128,361,601.17	1,039,319,079.67
Purchase of Inventories	9,555,491.37	4,761,409.04
Purchase of Consumable Biological Assets	0.00	0.00
Grant of Cash Advances	35,475.53	0.00
Prepayments	0.00	0.00
Refund of Deposits	0.00	0.00
Payment of Accounts Payables	45,071,851.96	12,904,229.61
Remittance of Personnel Benefit Contributions and Mandatory Deductions	506,173,323.20	279,636,129.55
Grant of Financial Assistance/Subsidy	85,000.00	
Release of Inter-Agency Fund Transfers	4,097.50	0.00
Release of Intra-Agency Fund Transfers	249,175,955.39	383,790,812.01
Payment from Trust Liabilities/Fund Transfers	565,112.80	
Other Disbursements	2,641,779.60	3,087,722.92
Reversal of Unutilized NCA	0.00	0.00
Adjustments	25,451,246.57	3,895,078.98
Total Cash Outflows	1,978,207,718.49	1,735,956,728.01
Net Cash Provided by (Used in) Operating Activities	2,996,980.62	19,211,925.64
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property	0.00	0.00
Proceeds from Sale/Disposal of Property, Plant and Equipment	0.00	0.00
Sale of Investments	0.00	0.00

	2019	2018
Receipt of Cash Dividends	0.00	0.00
Proceeds from Matured/Return of Investments	0.00	0.00
Collection of Long-Term Loans	0.00	0.00
Proceeds from Sale of Other Assets	0.00	0.00
Total Cash Inflows	0.00	0.00
Cash Outflows		
Purchase/Construction of Investment Property	0.00	0.00
Purchase/Construction of Property, Plant and Equipment	4,191,292.99	17,642,137.10
Investments	0.00	0.00
Purchase of Bearer Biological Assets	0.00	0.00
Purchase of Intangible Assets	0.00	0.00
Grant of Loans	0.00	0.00
Total Cash Outflows	4,191,292.99	17,642,137.10
Net Cash Provided By (Used In) Investing Activities	(4,191,292.99)	(17,642,137.10)
Cash Flows From Financing Activities		
Cash Inflows		
Proceeds from issuance of bills and bonds	0.00	0.00
Proceeds from Domestic and Foreign Loans	0.00	0.00
Total Cash Inflows	0.00	0.00
Cash Outflows		
Payment of Long-Term Liabilities	0.00	0.00
Redemption of Bills/Bonds Issued	0.00	0.00
Payment of Interest Expense (BTR/NG Debt)		
Total Cash Outflows	0.00	0.00
Net Cash Provided By (Used In) Financing Activities	0.00	0.00
Increase (Decrease) in Cash and Cash Equivalents	(1,194,312.37)	1,569,788.54
Effects of Exchange Rate Changes on Cash and Cash Equivalents		
Cash and Cash Equivalents, Beginning	4,416,899.95	2,847,111.41
Cash and Cash Equivalents, Ending	P 3,222,587.58	P 4,416,899.95

This Statement should be read in conjunction with the accompanying notes.

Annex G

Department of Education
Schools Division of San Jose del Monte
City of San Jose del Monte, Bulacan

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS
As of December 31, 2019

Particulars	Note	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
		Original	Final		
RECEIPTS					
Tax Revenue					
Services and Business Income					
Assistance and Subsidy		P 1,630,409,409.91	P 1,919,164,112.10	P 1,939,508,991.00	P (20,344,878.90)
Shares, Grants and Donations		177,768.18	177,768.18	88,884.12	88,884.06
Gains					
Other Non-Operating Income		3,014,011.05	3,014,011.05	3,014,011.05	0.00
Total Receipts		1,633,601,189.14	1,922,355,891.33	1,942,611,886.17	(20,255,994.84)
PAYMENTS					
Personnel Services	13.1	1,521,031,409.91	1,719,991,855.41	1,796,615,501.22	(76,623,645.81)
Maintenance and Other Operating Expenses	14	106,113,000.00	150,444,124.28	115,412,025.84	35,032,098.44
Capital Outlay		1,000,000.00	4,051,442.62	3,804,451.47	246,991.15
Financial Expenses		642,579.42	642,579.42	642,579.42	0.00
Total Payments		1,628,786,989.33	1,875,130,001.73	1,916,474,557.95	(41,344,556.22)
NET RECEIPTS/PAYMENTS		P 4,814,199.81	P 47,225,889.60	P 26,137,328.22	P 21,088,561.38

This statement should be read in conjunction with the accompanying notes.

Department of Education
CITY DIVISION OF SAN JOSE DEL MONTE
City of San Jose del Monte, Bulacan

Notes to Financial Statements
For the year ended December 31, 2019
All Funds

1. General Information/Agency Profile

The consolidated financial statements of DepEd City of San Jose del Monte were authorized for issue on December 31, 2019 as shown in the Statement of Management Responsibility for Financial Statements signed by Merlina P. Cruz, PhD, CESO VI, the School Division Superintendent. DepEd City of San Jose del Monte came to its independency from its mother division, Division of Bulacan, after the proclamation of San Jose del Monte as the 1st component city of Bulacan by former President Joseph E. Estrada pursuant to RA 8797 on September 10, 2000.

The agency's mandate is to: (1) promote learning outcomes through equitable to delivery of quality resources and services; (2) develop highly skilled young professionals; (3) be globally competitive, productive and God-loving; (4) promote gender equality in education; and (5) improve access to quality basic education.

2. Statement of Compliance and Basis of Preparation of Financial Statements

The consolidated financial statements have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated January 24, 2014.

The consolidated financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

3. Summary of Significant Accounting Policies

3.1 Basis of accounting

The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

Department of Education
CITY DIVISION OF SAN JOSE DEL MONTE
City of San Jose del Monte, Bulacan

3.2 Financial instruments

a. Financial assets

The DepEd City of San Jose del Monte's financial assets include cash and cash deposits and inter-agency receivables.

b. Financial Liabilities

The DepEd City of San Jose del Monte's financial liabilities include trade and other payables, inter-agency payables and intra-agency payables and trust liabilities.

3.3 Cash and Cash Equivalents

Cash and equivalents comprise cash on hand and in bank.

3.4 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date acquisition.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the DepEd – City of San Jose del Monte.

3.5 Property, Plant and Equipment

Recognition

An item is recognized as property, plant and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE as follows:

- tangible items;
- are held for use in the production or supply of goods or services, for rental to others, or for administrative purposes; and
- are expected to be used during more than one reporting period.

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An item of PPE is recognized as an asset if:

- it is probable that future economic benefits or service potential associated with the item will flow the entity; and
- the cost or fair value of the item can be measured reliably.

Measurement at Recognition

An item recognized as property, plant and equipment is measured at cost.

A PPE acquired through non-exchange transaction is measured at its fair value as at the date of acquisition.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Cost includes the following:

- its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- expenditure that is directly attributable to the acquisition of the items; and
- initial estimate of the costs dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during that period.

Measurement after recognition

After recognition, all PPE are stated at cost less accumulated depreciation and impairment losses.

When significant parts of PPE are required to be replaced at intervals. The DepEd-City of San Jose del Monte recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major repair/replacement is done, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria is satisfied. All other repair and maintenance costs are recognized as expense.

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Depreciation

Each part of an item of PPE with a cost that is significant in relation to the total cost of the item is depreciated (PPSAS 17.59).

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

Initial recognition of depreciation

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation Method

The straight-line method of depreciation shall be adopted unless another method is more appropriate for agency operation.

Estimated useful life

The DepEd-City of San Jose del Monte uses the schedule on estimated useful life of PPE by classification prepared by COA.

The DepEd-City of San Jose del Monte uses a residual value equivalent to at least 5% of the cost of the PPE.

Derecognition

The DepEd-City of San Jose del Monte derecognizes items of PPE and or/any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

3.6 Changes in accounting policies and estimates

The DepEd-City of San Jose del Monte recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

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3.7 Revenue from non-exchange transactions

Gifts and Donations

The DepEd-City of San Jose del Monte recognizes assets and revenue from gifts and donations when it is probable that the future economic benefits or service potential will flow to the entity and the fair value of the assets can be measured reliably.

Goods-in-kind are recognized as assets when the goods are received, or there is a binding arrangement to receive the goods. If goods in-kind are received without conditions attached, revenue is recognized immediately. If conditions are attached, a liability is recognized, which is reduced and revenue recognized as the conditions are satisfied.

On initial recognition, gifts and donations including good-in-kind are measured at fair value as at the date of acquisition, which were ascertained by reference to an active market, or by appraisal. An appraisal of the value of an asset is normally undertaken by a member of the valuation profession who holds a recognized and relevant professional qualification. For many assets, the fair value is ascertained by reference to quoted prices in an active and liquid market.

Transfers

The DepEd-City of San Jose del Monte recognizes an asset in respect of transfer when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset, except those arising from services-in-kind.

Transfers from other government entities

Revenues from non-exchange transactions with other government entities and the related assets are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the DepEd-City of San Jose del Monte and can be measured reliably.

3.8 Budget Information

The annual budget is prepared on a cash basis and is published in the government website.

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 City of San Jose del Monte, Bulacan

As a result of the adoption of the cash basis for budgeting purposes, a separate Statement of Comparison of Budget and Actual Amounts is presented showing the basis, timing or entity difference.

3.9 Employee benefits

The employees of DepEd-City of San Jose del Monte are members of the Government Service Insurance System (GSIS), which provides life and retirement insurance coverage.

The DepEd-City of San Jose del Monte recognizes the undiscounted amount of short-term employee benefits like salaries, wages, bonuses, allowances, etc., as expense unless capitalized, and as liability after deducting the amount paid.

The DepEd-City of San Jose del Monte recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). Unused entitlements that have accumulated at the reporting date or not recognized as expense. Non-accumulating compensated absences, like special leave privileges, are not recognized.

4. Cash and Cash Equivalents

Accounts	2019	2018
Cash - Collecting Officer	P 128,784.33	P 0.00
Petty Cash	76.25	8,322.61
Cash-Treasury/Agency Deposit, Regular	0.00	0.00
Cash - Treasury/Agency Deposit, Trust	275,606.16	217,020.07
Cash in Bank-Local Currency, CA	2,818,120.84	4,191,557.27
Total Cash and Cash Equivalents	P3,222,587.58	P4,416,899.95

The increase in Cash-Treasury /Agency Deposit, Trust represents services fees collected from Private Lending Institution (PLIs) by the 2 Implementing Units (IUs), Sapang Palay National High School and San Jose del Monte Trade School.

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5. Receivables

5.1 Loans Receivables

Accounts	2019		
	Current	Non-Current	Total
Loans and Receivables	P16,731,550.80	P- 0.00	P16,731,550.80
Accounts Receivable	0.00	15,200.00	15,200.00
Due from National Government Agencies	183,722.24	0.00	183,722.24
Due from Regional Office	88,884.12	1,409,174.63	1,498,058.75
Receivables-Disallowances/Charges	0.00	371,880.01	371,880.01
Total Loans and Receivables	P17,004,157.16	P1,796,254.64	P18,800,411.8

Loans Receivable posted a 9% increase due to the influx of provident fund borrowers which is attributable to change in the provision on interest rate from 6% add-on straight computation to diminishing/declining balance method.

6. Inventories

Accounts	2019
	Inventories carried at the lower of cost and net realizable value
Inventory Held for Consumption	
Carrying Amount, January 1, 2019	P 4,002,566.22
Additions/Acquisitions during the year	8,730,494.09
Expensed during the year except write-down	7,487,029.85
Carrying Amount, December 31, 2019	5,246,030.46
Semi-Expendable Assets	
Carrying Amount, January 1, 2019	0.00
Additions/Acquisitions during the year	0.00
Expensed during the year except write-down	0.00
Carrying Amount, December 31, 2019	0.00
Total Carrying Amount, December 31, 2019	P5,246,030.46

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7. Property, Plant and Equipment

	Land	Land Improvements	Buildings and Other Structures	Machinery and Equipment	Total
Carrying Amount, January 1, 2019	P114,112,950.70	P62,673.12	P298,881,036.70	P 9,508,052.93	P422,564,713.45
Additions/Acquisitions	0.00	0.00	3,488,687.25	6,588,050.72	10,076,737.97
Total	114,112,950.70	62,673.12	302,369,723.95	16,096,103.65	432,641,451.42
Disposals					
Depreciation (As per Statement of Financial Performance)	0.00	0.00	11,741,112.74	2,449,077.45	14,190,190.19
Carrying Amount, December 31, 2019 (As per Statement of Financial Performance)	114,112,950.70	62,673.12	290,628,611.21	13,632,208.39	418,451,261.23
Gross Cost (Asset Account Balance per Statement of Financial Position)	114,112,950.70	829,428.79	410,404,666.02	25,331,677.63	550,678,723.14
Less: Accumulated Depreciation Allowance for Impairment	0.00	766,755.67	119,776,054.81	11,684,651.43	132,227,461.91
Carrying Amount, December 31, 2019 (As per Statement of Financial Performance)	P114,112,950.70	P62,673.12	P290,628,611.21	P13,647,026.20	P418,451,261.23

The increase in School Building account of P3.44M represents the cost of repair and rehabilitation of classroom in Bagong Buhay C Elementary School, Minuyan National High School and Towerville Elementary School.

8. Other Assets

8.1 Current and Non-Current Other Assets

Particulars	2019		
	Current	Non-current	Total
Advances	P 35,475.53	P0.00	P35,475.53
Prepayments	3,999.94	0.00	3,999.94

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Particulars	2019		
	Current	Non-current	Total
Deposits	242,512.59	0.00	242,512.59
TOTALS	P281,988.06	P0.00	P 281,988.06

Advances represents unliquidated cash advances from the following:

Guijo Elementary School	P 6,561.53
Jeanny Roldan, Cashier	28,914.00
Total	<u>P 35,475.53</u>

Prepayments represents advances to contractor and deposits are guaranty deposits made to Manila Electric Company (MERALCO) for electric consumption of San Jose del Monte National High School and Sto. Cristo High School amounting to P109,640.00 and P132,872.59, respectively,

9. Financial Liabilities

9.1 Payables

Particulars	2019		2018	
	Current	Non-current	Current	Non-current
Payables				
Accounts Payable	P1,098,576.17	P0.00	P 532,488.75	P323,928.30
Due to Officers and Employees	4,425,463.35	0.00	46,082,541.23	232,361.75
Total Payables	P5,524,039.52	P0.00	P46,615,029.98	P556,290.05

The increase in total payable is due to the services rendered/goods delivered by internal and external creditors at year-end but were not paid due to insufficient Notice of Cash Allocation (NCA) received from DBM.

9.2 Inter and Intra-Agency Payables

Particulars	2019		2018	
	Current	Non-current	Current	Non-current
Due to BIR	P 1,070,565.22	P 0.00	P 2,391,215.96	P0.00
Due to GSIS	5,222,707.73	1,794.30	11,945,702.84	0.00
Due to Pag-IBIG	34,658.43	0.00	216,927.45	0.00

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Particulars	2019		2018	
	Current	Non-current	Current	Non-current
Due to PhilHealth	231,494.33	0.00	571,029.43	0.00
Due to Regional Office	0.00	0.00	0.00	0.00
Due to Operating Units	0.00	0.00	0.00	0.00
Total Inter and Intra-Agency Payables	P6,559,425.71	P1,794.30	P15,124,875.68	P0.00

The amount of taxes withheld at year-end were all remitted in January 2019. The major increase in Due to GSIS, Pag-ibig and Philhealth are due to the following:

- insufficient NCA received from DBM
- mismatched and clarification items
- data/documentary deficiencies

9.3 Trust Liabilities

Particulars	2019		2018	
	Current	Non-current	Current	Non-current
Guaranty/Security Deposits Payable	P0.00	P386,886.21	P382,336.00	P386,886.21
Total Trust Liabilities	P0.00	P386,886.21	P382,336.00	P386,886.21

10. Other Payables

Particulars	2019	
	Current	Non-Current
Other Payables	P1,699,256.96	P297,085.03
Total Other Payables	P1,699,256.96	P297,085.03

Regular Fund	P 337,046.19
Trust Fund	1,604,214.99
EPIP Fund	50,108.60
Provident Fund	4,972.21
Total	P1,996,341.99

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11. Equity

Particulars	2019	2018
Accumulated Surplus/(Deficit)	P431,533,791.40	P382,560,394.40
Total Equity	P431,533,791.40	P382,560,394.40

The increase in Accumulated Surplus is due to the following transfers from Central and Regional Offices:

TVL tools , machinery and equipment	P 3,693,177.56
ICT equipments	2,523,690.14
Property, plant and equipment	3,752,077.06
Other machineries and equipment	2,345,700.26
Total	P12,314,645.02

12. Revenue**12.1 Service and Business Income**

Particulars	2019	2018
Fines and Penalties-Service Income	P 0.00	P 9,772.00
Interest Income	1,224,494.25	1,227,182.54
Total Service and Business Income	P1,224,494.25	P1,236,954.54

13. Personnel Services**13.1 Salaries and Wages**

Particulars	2019	2018
Salaries and Wages - Regular	P1,155,295,943.31	P1,035,593,980.41
Salaries and Wages - Casual/Contractual	7,673,756.42	7,222,112.67
Total Salaries and Wages	P1,162,969,699.73	P1,042,816,093.08

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13.2 Other Compensation

Particulars	2019	2018
Personal Economic Relief Allowance (PERA)	P 96,614,021.00	P 90,628,885.66
Representation Allowance (RA)	357,000.00	319,500.00
Transportation Allowance (TA)	255,000.00	217,500.00
Clothing/Uniform Allowance	23,268,000.00	22,014,000.00
Subsistence Allowance	124,600.00	127,850.00
Laundry Allowance	24,000.00	20,000.00
Productivity Incentive Allowance	0.00	0.00
Hazard Pay	1,244,353.90	1,090,252.22
Longevity Pay	490,000.00	387,307.24
Overtime and Night Pay	3,179.37	38,521.40
Year End Bonus	97,502,569.96	100,425,449.40
Cash Gift	20,390,750.00	19,001,750.00
Other Bonuses and Allowances	117,663,660.20	172,262,003.08
Total Other Compensation	P357,937,134.43	P406,533,019.00

13.3 Employees Future Benefits

The DepEd-City of San Jose del Monte and its employees contribute to the GSIS in accordance with the RA 8291, otherwise known as the Government Service Insurance System Act. The GSIS administers the plan, including payment of pension benefits to employees to whom the act applies.

13.4 Personnel Benefit Contributions

Particulars	2019	2018
Retirement and Life Insurance Premiums	P139,633,571.99	P 126,132,220.85
Pag-IBIG Contributions	4,776,696.94	4,554,954.99
PhilHealth Contributions	15,057,996.69	14,227,615.40
Employees Compensation Insurance Premiums	4,715,700.00	4,667,293.33
Total Personnel Benefit Contributions	P164,183,965.62	P149,582,084.57

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The Terminal Leave Benefits period is 2019 which represents amortization of approved leave credits of various employees in DepEd City of San Jose del Monte.

13.5 Other Personnel Benefits

Particulars	2019	2018
Retirement Gratuity	P 1,566,717.48	P 0.00
Terminal Leave Benefits	9,643,316.40	6,623,205.20
Other Personnel Benefits	34,241,535.29	2,644,866.00
Total Other Personnel Benefits	P45,451,569.17	P9,268,071.20

14. Maintenance and Other Operating Expenses

14.1 Traveling Expenses

Particulars	2019	2018
Traveling Expenses - Local	P3,892,224.81	P3,314,806.89
Traveling Expenses – Foreign	0.00	221,980.00
Total Traveling Expenses	P3,892,224.81	P3,536,786.89

14.2 Training and Scholarship Expenses

Particulars	2019	2018
Training Expenses	P21,445,090.10	P16,247,779.32
Total Training and Scholarship Expenses	P21,445,090.10	P16,247,779.32

14.3 Supplies and Materials Expenses

Particulars	2019	2018
Office Supplies Expenses	P15,793,481.01	P13,050,256.18
Accountable Forms Expenses	4,000.00	2,000.00
Drugs and Medicines Expenses	45,013.56	212,890.60
Medical, Dental and Laboratory Supplies Expenses	107,795.74	13,600.00
Fuel, Oil and Lubricants Expenses	388,408.19	463,763.36
Textbooks and Instructional	13,324,500.00	12,998,000.00

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Materials Expenses		
Other Supplies and Materials Expenses	10,809,865.36	10,143,838.18
Total Supplies and Materials Expenses	₱40,472,863.86	₱36,884,348.32

The increase in Textbooks and Instructional Materials Expense was attributed to the increase in Cash/Chalk Allowance of various employees holding teaching and non-teaching related positions amounting from ₱2,500.00 to ₱3,500.00.

14.4 Semi-Expendable Expenses

Particulars	2019	2018
Semi-Expendable Machinery Expenses	₱ 37,492.53	₱ 68,067.15
Semi-Expendable Office Equipment Expenses	1,583,210.91	1,163,993.17
Semi-Expendable Information and Communication Technology Equipment Expenses	914,367.71	1,014,133.40
Semi-Expendable Agricultural and Forestry Equipment Expenses	15,874.94	0.00
Semi-Expendable Communication Equipment Expenses	13,500.00	62,873.91
Semi-Expendable Disaster Response and Rescue Equipment Expenses	0.00	7,898.75
Semi-Expendable Medical Equipment Expenses	23,357.74	155,710.00
Semi-Expendable Printing Equipment Expenses	0.00	173,137.36
Semi-Expendable Sports Equipment Expenses	246,795.00	13,030.00
Semi-Expendable Other Machinery and Equipment Expenses	2,691,877.19	880,779.35
Semi-Expendable Furniture and Fixture Expenses	2,459,287.06	8,718,754.79
Total Semi-Expendable Expenses	₱7,985,763.08	₱12,258,377.88

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14.5 Utility Expenses

Particulars	2019	2018
Water Expenses	₱ 5,153,373.56	₱ 5,972,048.79
Electricity Expenses	12,218,067.67	11,234,441.60
Total Utility Expenses	₱17,371,441.23	₱17,206,490.39

14.6 Communication Expenses

Particulars	2019	2018
Postage and Courier Services	₱ 103,675.00	₱ 83,155.78
Telephone Expenses	319,296.06	277,962.94
Internet Subscription Expenses	1,763,771.49	1,529,814.61
Total Communication Expenses	₱2,186,742.55	₱1,890,933.33

The increase in Postage and Courier Services is attributable to expenses in mailing the Form 137 to various pupils and students who graduated and/or transferred to other schools or provinces.

14.7 Awards/Rewards and Prizes

Particulars	2019	2018
Awards/Rewards Expenses	₱3,000.00	₱0.00
Total Awards/Rewards Expenses	₱3,000.00	₱0.00

This refers to monetary award/incentive given to the employee/s of the month for the months of November and December 2019.

14.8 Professional Services

Particulars	2019	2018
Legal Services	₱ 0.00	₱ 0.00
Auditing Services	0.00	0.00
Other Professional Services	1,240,582.56	1,478,917.03
Total Professional Services	₱1,240,582.56	₱1,478,917.03

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14.9 Other General Services

Particulars	2019	2018
Janitorial Services	P 8,608,677.75	P 8,481,115.97
Security Services	9,726,171.78	9,185,080.00
Other Professional Services	23,348.52	3,500.00
Total General Services	P18,358,198.05	P17,669,695.97

14.10 Repairs and Maintenance

Particulars	2019	2018
Repairs and Maintenance-Infrastructure Assets	P 0.00	P 49,650.00
Repairs and Maintenance - Buildings and Other Structures	12,209,698.14	9,071,797.56
Repairs and Maintenance - Machinery and Equipment	269,378.99	65,301.82
Repairs and Maintenance - Transportation Equipment	335,236.06	175,820.11
Repairs and Maintenance - Furniture and Fixtures	82,669.13	133,052.32
Repairs and Maintenance - Other Property, Plant and Equipment	0.00	0.00
Total Repairs and Maintenance	P12,896,982.32	P9,495,621.81

14.11 Taxes, Insurance Premiums and Other Fees

Particulars	2019	2018
Taxes, Duties and Licenses	P 0.0	P 8,250.23
Fidelity Bond Premiums	7,585.23	414,861.25
Insurance Expenses	444,555.76	48,654.71
Total Taxes, Insurance Premiums and Other Fees	P452,140.99	P471,766.19

The increase in Fidelity Bond Premiums represents bond of newly hired Disbursing Officers and designated Special Disbursing Officers in Elementary and Secondary Schools.

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14.12 Labor and Wages

Particulars	2019	2018
Labor and Wages	₱47,788.33	₱189,475.04
Total Labor and Wages	₱47,788.33	₱189,475.04

14.13 Other Maintenance and Operating Expenses

Particulars	2019	2018
Advertising Expenses	₱ 154,820.00	₱ 4,800.00
Printing and Publication Expenses	5,857,488.79	6,912,064.92
Representation Expenses	28,854.56	17,138.00
Transportation and Delivery Expenses	0.00	0.00
Rent/Lease Expenses	860,851.68	806,683.50
Subscription Expenses	28,030.00	29,481.31
Donations	0.00	0.00
Other Maintenance and Operating Expenses	29,785,015.48	37,642,628.92
Total Other Maintenance and Operating Expenses	₱36,715,060.51	₱45,412,796.65

Other MOOE account represents expenses for the implementation of various programs, projects and activities (centrally managed items) like ALS, Madrasah, School-Based Feeding Programs, etc.

15. Non-Cash Expenses

15.1 Depreciation

Particulars	2019	2018
Depreciation - Land Improvements	₱ 0.00	₱ 747,228.20
Depreciation - Buildings and Other Structures	11,741,112.74	11,362,181.07
Depreciation - Machinery and Equipment	1,517,883.35	849,490.91
Depreciation - Transportation Equipment	157,238.16	8,226.96
Depreciation - Furniture, Fixtures and Books	263,887.51	332,861.62

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Particulars	2019	2018
Depreciation - Other Property, Plant and Equipment	518,146.03	211,005.00
Total Depreciation	₱14,198,267.79	₱13,510,993.76

15.2 Impairment Loss

Particulars	2019	2018
Impairment Loss-PPE	₱0.00	₱710,209.44
Total Impairment Loss-PPE	₱0.00	₱710,209.44

16. Net Financial Assistance/Subsidy

Financial Assistance/Subsidy from NGAs, LGUs, GOCCs

Particulars	2019	2018
Subsidy from National Government	₱1,941,897,973.72	₱1,736,958,088.56
Subsidy from Central Office	88,884.12	168,000.00
Less: Financial Assistance to NGAs	85,000.00	0.00
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	₱1,941,901,857.84	₱1,737,126,088.56

The Subsidy to National Government includes Notice of Cash Allocations (NCA) received from DBM and all Tax Remittance Advice (TRA) issued for CY 2019. While, Subsidy from Central Officer represents cash allocation intended for payment of personnel under contract of service.

17. Other Non-Operating Income

Particulars	2019	2018
Other Gains	₱190,988.76	₱161,221.09
Total Other Gains	₱190,988.76	₱161,221.09