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 Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-	-	-	1010203000 1010301000
Cash in Bank - Foreign Currency, Dangko Schittar Ng Finpinas 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 Treasury Bills	-	-	-	1010409000
Time Deposits - Local Currency	-	-	-	1010501000 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	-	-	-	1020102000
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 Investments in Government - Owned or Controlled Corporations	-	-	-	1020399000 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 Interests Receivable	-	-	-	1030104200
Allowance for Impairment - Interests Receivable	-	-	-	1030105000 1030105200
Dividends Receivable	-	-	-	1030105200
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	150 625 40	-	150 625 40	1030202200
Due from National Government Agencies Allowance for Impairment - Due from National Government Agencies	150,635.48	-	150,635.48	1030301000 1030301200
Due from Government - Owned or Controlled Corporations	-	-	-	1030301200
Allowance for Impairment - Due from Government - Owned or Controlled Corporations	_	_	_	1030302000
	-	-	-	1000002200

ue from Local Government Units	-	-	-
llowance for Impairment - Due from Local Government Units	-	-	-
ue from Central Office	-	-	-
ue from Bureaus	-	-	-
ue from Regional Offices	1,409,174.63	-	1,409,174.63
ue from Operating/Field Units	-	-	-
ue from Other Funds	-	-	-
eceivables - Disallowances/Charges	333,949.01	-	333,949.01
ue from Officers and Employees	71,079.01	-	71,079.01
llowance for Impairment - Due from Officers and Employees	-	-	-
ue from Non-Government Organizations/Civil Society Organizations	-	-	-
llowance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-
ther Receivables	-	-	-
llowance for Impairment - Other Receivables	-	-	-
Ierchandise Inventory	-	-	-
llowance for Impairment - Merchandise Inventory	-	-	-
ood Supplies for Distribution	-	-	-
llowance for Impairment - Food Supplies for Distribution	-	-	-
/elfare Goods for Distribution	-	-	-
llowance for Impairment - Welfare Goods for Distribution	-	-	-
rugs and Medicines for Distribution	-	-	-
lowance for Impairment - Drugs and Medicines for Distribution	-	-	-
ledical, Dental and Laboratory Supplies for Distribution	266,205.75	-	266,205.75
llowance for Impairment - Medical, Dental and Laboratory Supplies for Distribution	-	-	-
gricultural and Marine Supplies for Distribution	-	-	-
llowance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-
gricultural Produce for Distribution	-	-	-
llowance for Impairment - Agricultural Produce for Distribution	-	-	-
extbooks and Instructional Materials for Distribution		-	-
lowance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	_
onstruction Materials for Distribution	-	-	-
lowance for Impairment - Construction Materials for Distribution	-	-	-
roperty and Equipment for Distribution	-	-	-
lowance for Impairment - Property and Equipment for Distribution		_	-
quaculture Produce for Distribution	-	-	-
llowance for Impairment - Aquaculture Produce for Distribution			
ther Supplies and Materials for Distribution	8,990.00	-	8,990.00
lowance for Impairment - Other Supplies and Materials for Distribution	8,990.00		
aw Materials Inventory		-	-
	-	-	-
lowance for Impairment - Raw Materials Inventory	-	-	-
iork-in-Process Inventory	-	-	-
lowance for Impairment - Work-in-Process Inventory	-	-	-
nished Goods Inventory	-	-	-
llowance for Impairment - Finished Goods Inventory	-	-	-
ffice Supplies Inventory	6,453,304.92	-	6,453,304.92
lowance for Impairment - Office Supplies Inventory	-	-	-
countable Forms, Plates and Stickers Inventory	-	-	-
lowance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	-
on-Accountable Forms Inventory	-	-	-
lowance for Impairment - Non-Accountable Forms Inventory	-	-	-
nimal/Zoological Supplies Inventory	-	-	-
llowance for Impairment - Animal/Zoological Supplies Inventory	-	-	-
bod Supplies Inventory	-	-	-
lowance for Impairment - Food Supplies Inventory	-	-	-
rugs and Medicines Inventory	622,199.30	-	622,199.30
lowance for Impairment - Drugs and Medicines Inventory	-	-	-
edical, Dental and Laboratory Supplies Inventory	312,267.39	-	312,267.39
lowance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	-
el, Oil and Lubricants Inventory	-	-	-
lowance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	-
ricultural and Marine Supplies Inventory	-	-	-
lowance for Impairment - Agricultural and Marine Supplies Inventory	-	-	-
xtbooks and Instructional Materials Inventory	734,057.80	-	734,057.80
lowance for Impairment - Textbooks and Instructional Materials Inventory	-	-	-
litary, Police and Traffic Supplies Inventory	-	-	-
owance for Impairment - Military, Police and Traffic Supplies Inventory	-	-	-
nemical and Filtering Supplies Inventory	-	-	-
owance for Impairment - Chemical and Filtering Supplies Inventory	-	-	-
nstruction Materials Inventory	-	-	-
owance for Impairment - Construction Materials Inventory	-	-	-
ricultural Produce for Consumption	-	-	-
lowance for Impairment - Agricultural Produce for Consumption	-	-	-
juaculture Produce for Consumption	-	-	_
lowance for Impairment - Aquaculture Produce for Consumption	-	-	-
ther Supplies and Materials Inventory	3,203,899.04	-	3,203,899.04
	3,203,699.04		3,203,899.04
llowance for Impairment - Other Supplies and Materials Inventory	-	-	642 400 00
emi-Expendable Machinery	643,422.08	-	643,422.08
		-	
lowance for Impairment - Semi-Expendable Machinery	-		
	- 3,878,571.57	-	3,878,571.57

Allowance for Impairment - Semi-Expendable Information and Communications Technology Equipn	n –	-	_
Semi-Expendable Agricultural and Forestry Equipment	-	-	-
Allowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment	-	-	-
Semi-Expendable Marine and Fishery Equipment	-	-	-
Allowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	-
Semi-Expendable Airport Equipment	-	-	-
Allowance for Impairment - Semi-Expendable Airport Equipment	-	-	-
Semi-Expendable Communications Equipment	191,267.20	-	191,267.20
Allowance for Impairment - Semi-Expendable Communications Equipment	-	-	-
Semi-Expendable Disaster Response and Rescue Equipment	-	-	
Allowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment Semi-Expendable Military, Police and Security Equipment	-	-	-
Allowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	-
Semi-Expendable Medical Equipment	17,560.00	-	17,560.00
Ilowance for Impairment - Semi-Expendable Medical Equipment	-	-	
Semi-Expendable Printing Equipment	27,000.00	-	27,000.00
Allowance for Impairment - Semi-Expendable Printing Equipment	-	_	-
Semi-Expendable Sports Equipment	-	-	-
ulowance for Impairment - Semi-Expendable Sports Equipment	-	-	-
emi-Expendable Technical and Scientific Equipment	5,254,631.88	-	5,254,631.88
Allowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	-	-
Semi-Expendable Construction Equipment	-	-	-
Allowance for Impairment - Semi-Expendable Construction Equipment	-	-	-
Semi-Expendable Other Equipment	359,016.00	-	359,016.00
Allowance for Impairment - Semi-Expendable Other Equipment	-	-	-
Semi-Expendable Furniture and Fixtures	7,846,800.00	-	7,846,800.00
Allowance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	-
Semi-Expendable Books	-	-	-
Allowance for Impairment - Semi-Expendable Books	-	-	-
nvestment Property, Land	-	-	-
Accumulated Impairment Losses - Investment Property, Land nvestment Property, Buildings	-	-	-
accumulated Depreciation - Investment Property, Buildings		-	-
accumulated Impairment Losses - Investment Property, Buildings	-	-	-
Construction in Progress - Investment Property, Buildings	-	-	-
and	114,112,950.70	-	114,112,950.70
ccumulated Impairment Losses - Land	-	-	-
and Improvements, Aquaculture Structures	-	-	-
accumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-
ccumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-
and Improvements, Reforestation Projects	-	-	-
ccumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	-
ther Land Improvements	829,428.79	-	829,428.79
ccumulated Depreciation - Other Land Improvements	-	766,755.67	(766,755.67)
ccumulated Impairment Losses - Other Land Improvements	-	-	-
load Networks	-	-	-
ccumulated Depreciation - Road Networks	-	-	-
ccumulated Impairment Losses - Road Networks	-	-	-
Flood Control Systems	-	-	-
Accumulated Depreciation - Flood Control Systems Accumulated Impairment Losses - Flood Control Systems	-	-	-
Sever Systems	-	-	-
Accumulated Depreciation - Sewer Systems		-	
Accumulated Impairment Losses - Sewer Systems	-	-	-
Vater Supply Systems	-	-	-
Accumulated Depreciation - Water Supply Systems	-		-
		-	
accumulated Impairment Losses - Water Supply Systems	-	-	-
	-	-	-
Power Supply Systems	4		
Power Supply Systems	-		-
ower Supply Systems accumulated Depreciation - Power Supply Systems accumulated Impairment Losses - Power Supply Systems		-	-
ower Supply Systems .ccumulated Depreciation - Power Supply Systems .ccumulated Impairment Losses - Power Supply Systems .communication Networks	- - -		
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ower Supply Systems accumulated Depreciation - Power Supply Systems accumulated Impairment Losses - Power Supply Systems communication Networks accumulated Depreciation - Communication Networks accumulated Impairment Losses - Communication Networks accumulated Depreciation - Seaport Systems accumulated Impairment Losses - Seaport Systems accumulated Impairment Losses - Seaport Systems accumulated Depreciation - Airport Systems accumulated Depreciation - Airport Systems accumulated Impairment Losses - Airport Systems arks, Plazas and Monuments			- - - - - - - - - - - - - - - - - - -
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Accumulated Impairment Losses - Water Supply Systems Power Supply Systems Accumulated Depreciation - Power Supply Systems Accumulated Impairment Losses - Power Supply Systems Communication Networks Accumulated Depreciation - Communication Networks Accumulated Impairment Losses - Communication Networks Seaport Systems Accumulated Depreciation - Seaport Systems Accumulated Impairment Losses - Seaport Systems Accumulated Impairment Losses - Seaport Systems Accumulated Depreciation - Airport Systems Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Impairment Losses - Railway Systems Accumulated Impairment Losses - Railway Systems Communication - Railway Systems Commu			
Power Supply Systems Accumulated Depreciation - Power Supply Systems Accumulated Impairment Losses - Power Supply Systems Communication Networks Accumulated Depreciation - Communication Networks Accumulated Impairment Losses - Communication Networks Seaport Systems Accumulated Depreciation - Seaport Systems Accumulated Impairment Losses - Seaport Systems Accumulated Depreciation - Airport Systems Accumulated Impairment Losses - Airport Systems Parks, Plazas and Monuments Accumulated Depreciation - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Impairment Losses - Railway Systems Accumulated Impairment Losses - Railway Systems Dther Infrastructure Assets			
Power Supply Systems Accumulated Depreciation - Power Supply Systems Accumulated Impairment Losses - Power Supply Systems Communication Networks Accumulated Depreciation - Communication Networks Accumulated Impairment Losses - Communication Networks Seaport Systems Accumulated Depreciation - Seaport Systems Accumulated Impairment Losses - Seaport Systems Accumulated Depreciation - Airport Systems Accumulated Impairment Losses - Airport Systems Accumulated Impairment Losses - Airport Systems Accumulated Depreciation - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Depreciation - Railway Systems Accumulated Depreciation - Railway Systems Depreciation - Railway Systems Accumulated Impairment Losses - Railway Systems Depreciation - Other Infrastructure Assets Accumulated Depreciation - Other Infrastructure Assets			
Power Supply Systems Accumulated Depreciation - Power Supply Systems Accumulated Impairment Losses - Power Supply Systems Communication Networks Accumulated Depreciation - Communication Networks Accumulated Impairment Losses - Communication Networks Accumulated Impairment Losses - Communication Networks Geaport Systems Accumulated Depreciation - Seaport Systems Accumulated Impairment Losses - Seaport Systems Accumulated Depreciation - Airport Systems Accumulated Impairment Losses - Airport Systems Accumulated Impairment Losses - Airport Systems Accumulated Depreciation - Airport Systems Accumulated Impairment Losses - Airport Systems Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Depreciation - Parks, Plazas and Monuments Accumulated Impairment Losses - Parks, Plazas and Monuments Accumulated Depreciation - Railway Systems Accumulated Depreciation - Railway Systems Accumulated Impairment Losses - Railway Systems			
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School Buildings	808,402,173.53	-	808,402,173.53
ccumulated Depreciation - School Buildings	-	207,160,475.90	(207,160,475.90)
councilated Impairment Losses - School Buildings	-	-	
ospitals and Health Centers	-	-	-
commutated Depreciation - Hospitals and Health Centers	-	-	-
ccumulated Impairment Losses - Hospitals and Health Centers	-	-	-
arkets	-	-	-
ccumulated Depreciation - Markets	-	-	-
ccumulated Impairment Losses - Markets	-	-	-
aughterhouses	-	-	-
ccumulated Depreciation - Slaughterhouses	-	-	-
ccumulated Impairment Losses- Slaughterhouses	-	-	-
ostels and Dormitories	-	-	-
ccumulated Depreciation - Hostels and Dormitories	-	-	-
cumulated Impairment Losses - Hostels and Dormitories	-	-	-
her Structures	5,886,505.74	-	5,886,505.74
cumulated Depreciation - Other Structures	-	3,277,454.03	(3,277,454.03)
cumulated Impairment Losses - Other Structures	-	-	-
achinery	498,050.00	-	498,050.00
cumulated Depreciation - Machinery	-	460,647.50	(460,647.50)
cumulated Impairment Losses - Machinery	-	-	-
fice Equipment	552,084.08	-	552,084.08
cumulated Depreciation - Office Equipment	-	496,875.67	(496,875.67)
ccumulated Impairment Losses - Office Equipment	-	-	
formation and Communication Technology Equipment	51,419,685.86	-	51,419,685.86
ccumulated Depreciation - Information and Communication Technology Equipment	-	23,180,854.33	(23,180,854.33)
cumulated Impairment Losses - Information and Communication Technology Equipment	_	-	
ricultural and Forestry Equipment	-	-	
cumulated Depreciation - Agricultural and Forestry Equipment	-	-	-
cumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	-
arine and Fishery Equipment	_	-	_
cumulated Depreciation - Marine and Fishery Equipment	-	-	-
cumulated Impairment Losses - Marine and Fishery Equipment		-	-
rport Equipment		-	-
councilated Depreciation - Airport Equipment			
cumulated Impairment Losses - Airport Equipment		-	-
ommunication Equipment	-	-	
cumulated Depreciation - Communication Equipment cumulated Impairment Losses - Communication Equipment	-	-	-
	-	-	-
nstruction and Heavy Equipment	-	-	-
cumulated Depreciation - Construction and Heavy Equipment	-	-	-
cumulated Impairment Losses - Construction and Heavy Equipment	-	-	-
saster Response and Rescue Equipment	-	-	-
cumulated Depreciation - Disaster Response and Rescue Equipment	-	-	-
cumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-
litary, Police and Security Equipment	-	-	-
cumulated Depreciation - Military, Police and Security Equipment	-	-	-
cumulated Impairment Losses - Military, Police and Security Equipment	-	-	-
dical Equipment	138,000.00	-	138,000.00
cumulated Depreciation - Medical Equipment	-	131,100.00	(131,100.00)
cumulated Impairment Losses - Medical Equipment	-	-	-
inting Equipment	-	-	-
cumulated Depreciation - Printing Equipment	-	-	-
cumulated Impairment Losses - Printing Equipment	-	-	-
orts Equipment	-	-	-
cumulated Depreciation - Sports Equipment	-	-	-
cumulated Impairment Losses - Sports Equipment	-	-	-
chnical and Scientific Equipment	419,062.34	-	419,062.34
cumulated Depreciation - Technical and Scientific Equipment	-	45,847.56	(45,847.56)
cumulated Impairment Losses - Technical and Scientific Equipment	-	-	-
her Equipment	2,119,367.33	-	2,119,367.33
cumulated Depreciation - Other Equipment	-	694,866.50	(694,866.50)
cumulated Impairment Losses - Other Equipment	-	-	
tor Vehicles	1,525,928.84	-	1,525,928.84
cumulated Depreciation - Motor Vehicles	-	1,448,779.94	(1,448,779.94)
cumulated Impairment Losses - Motor Vehicles			-
ins		-	-
cumulated Depreciation - Trains	-	-	-
cumulated Depreciation - Trains			
	-	-	-
crafts and Aircrafts Ground Equipment	-	-	-
cumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	-
cumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	-
atercrafts	-	-	-
cumulated Depreciation - Watercrafts	-	-	-
ccumulated Impairment Losses - Watercrafts	-	-	-
her Transportation Equipment	-	-	-
cumulated Depreciation - Other Transportation Equipment	-	-	-
Sumulated Depresention Stater Handportation Equipment	-	-	-
	-	- 1	
cumulated Impairment Losses - Other Transportation Equipment	- 1,042,201.00	-	1,042,201.00
comulated Dypeolation - Guide Fransportation Equipment initure and Fixtures incumulated Depreciation - Furniture and Fixtures			1,042,201.00 (845,124.95)

	1	1	1
poks	-	-	-
ccumulated Depreciation - Books	-	-	-
ccumulated Impairment Losses - Books	-	-	-
eased Asset, Land	-	-	-
ccumulated Impairment Losses - Leased Asset, Land	-	-	-
eased Asset, Buildings and Other Structures	-	-	-
ccumulated Depreciation - Leased Asset, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset, Buildings and Other Structures	-	-	-
eased Asset, Machinery and Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Machinery and Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Machinery and Equipment	-	-	-
eased Asset, Transportation Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Transportation Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Transportation Equipment	-	-	-
eased Asset, Furniture and Fixtures	-	-	-
ccumulated Depreciation - Leased Asset, Furniture and Fixtures	-	-	-
ccumulated Impairment Losses - Leased Asset, Furniture and Fixtures	-	-	-
ther Leased Assets	-	-	-
ccumulated Depreciation - Other Leased Asset	-	-	-
cumulated Impairment Losses - Other Leased Asset	-	-	-
ased Asset Improvements, Land	-	_	-
cumulated Depreciation - Leased Asset Improvements, Land	-	-	-
cumulated Impairment Losses - Leased Asset Improvements, Land		-	-
eased Asset Improvements, Buildings and Other Structures	-	-	-
	-	-	-
comulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset Improvements, Buildings and Other Structures	-	-	-
her Leased Asset Improvements	-	-	-
commuted Depreciation - Other Leased Asset Improvements	-	-	-
cumulated Impairment Losses - Other Leased Asset Improvements	-	-	-
istorical Buildings	-	-	-
ccumulated Depreciation - Historical Buildings	-	-	-
ccumulated Impairment Losses - Historical Buildings	-	-	-
orks of Arts and Archeological Specimens	-	-	-
cumulated Depreciation - Works of Arts and Archeological Specimens	-	-	-
cumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	-
her Heritage Assets	-	-	-
cumulated Depreciation - Other Heritage Assets	-	-	-
cumulated Impairment Losses - Other Heritage Assets	-	-	-
rvice Concession - Road Networks	-	-	-
cumulated Depreciation - Service Concession - Road Networks	-	-	-
cumulated Impairment Losses - Service Concession - Road Networks	-	-	-
rvice Concession - Flood Control Systems	-	-	-
cumulated Depreciation - Service Concession - Flood Control Systems	-	-	-
ccumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	-
rvice Concession - Sewer Systems	-	-	-
ccumulated Depreciation - Service Concession - Sewer Systems	-	-	-
cumulated Impairment Losses - Service Concession - Sewer Systems	-	-	-
ervice Concession - Water Supply Systems	-	-	-
cumulated Depreciation - Service Concession - Water Supply Systems	-	-	-
cumulated Impairment Losses - Service Concession - Water Supply Systems	_	_	_
rvice Concession - Power Supply Systems		_	
cumulated Depreciation - Service Concession - Power Supply Systems			
cumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	-
rvice Concession - Communication Networks	-	-	-
cumulated Depreciation - Service Concession - Communication Networks	-	-	-
cumulated Impairment Losses - Service Concession - Communication Networks	-	-	-
rvice Concession - Seaport Systems	-	-	-
cumulated Depreciation - Service Concession - Seaport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Seaport Systems	-	-	-
rvice Concession - Airport Systems	-	-	-
cumulated Depreciation - Service Concession - Airport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Airport Systems	-	-	-
rvice Concession - Parks, Plazas and Monuments	-	-	-
cumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	-
cumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	-
rvice Concession - Railway Systems	-	-	-
cumulated Depreciation - Service Concession - Railway Systems	-	-	-
cumulated Impairment Losses - Service Concession - Railway Systems	-	-	-
rvice Concession - Buildings and Other Structures		-	
cumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	-
cumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	-
			-
ther Service Concession Assets	-	-	-
	-	-	-
ccumulated Depreciation - Other Service Concession Assets	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets		-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops	-		1
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops			-
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-		
cumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops cumulated Depreciation - Bearer Trees, Plants and Crops cumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	-

The second se			
Construction in Progress - Leased Assets	-	-	-
Construction in Progress - Leased Asset Improvements Construction in Progress - Furniture and Fixtures	-	-	-
Construction in Progress - Heritage Assets	-	-	-
Construction in Progress - Service Concession Assets	-	-	-
Vork/Zoo and/or Other Animals	-	-	-
Accumulated Depreciation - Work/Zoo and/or Other Animals	-	-	-
Accumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	-
Growing Work/Zoo and Other Animals	-	-	-
Other Property, Plant and Equipment	-	-	-
Accumulated Depreciation - Other Property, Plant and Equipment	-	-	-
ccumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-
reeding Stocks	-	-	-
ccumulated Depreciation - Breeding Stocks	-	-	-
ccumulated Impairment Losses - Breeding Stocks	-	-	-
ivestock	-	-	-
accumulated Depreciation - Livestock	-	-	-
ccumulated Impairment Losses - Livestock	-	-	-
rees, Plants and Crops ccumulated Depreciation - Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Trees, Plants and Crops	-	-	-
quaculture			
ccumulated Depreciation - Aquaculture	-	-	-
ccumulated Impairment Losses - Aquaculture	-	-	-
ther Bearer Biological Assets	-	-	-
ccumulated Depreciation - Other Bearer Biological Assets	-	-	-
ccumulated Impairment Losses - Other Bearer Biological Assets	-	-	-
ivestock Held for Consumption/Sale/Distribution	-	-	-
ccumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution	-	-	-
rees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
ccumulated Impairment Losses - Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
ther Consumable Biological Assets	-	-	-
ccumulated Impairment Losses - Other Consumable Biological Assets	-	-	-
atents	-	-	-
ccumulated Amortization - Patents	-	-	-
ccumulated Impairment Losses - Patents omputer Software	-	-	-
ccumulated Amortization - Computer Software	-	-	-
ccumulated Impairment Losses - Computer Software	-	-	-
ebsites			
ccumulated Amortization - Websites			
ccumulated Impairment Losses - Websites	-	-	-
- opyrights	-	-	-
ccumulated Amortization - Copyrights	-	-	-
ccumulated Impairment Losses - Copyrights	-	-	-
ther Intangible Assets	-	-	-
ccumulated Amortization - Other Intangible Assets	-	-	-
ccumulated Impairment Losses - Other Intangible Assets	-	-	-
ervice Concession - Intangible Assets	-	-	-
ccumulated Amortization - Service Concession Intangible Asset	-	-	-
ccumulated Impairment Losses - Service Concession Intangible Asset	-	-	-
evelopment in Progress - Patents	-	-	-
evelopment in Progress - Computer Software	-	-	-
evelopment in Progress - Websites	-	-	-
evelopment in Progress - Other Intangible Assets	-	-	-
Ivances for Operating Expenses	12.68	-	12.68
Ivances for Payroll	63,688,500.00	-	63,688,500.00
vances to Special Disbursing Officer vances to Officers and Employees	-	-	-
lvances to Contractors	-	-	-
epaid Rent	-	-	-
repaid Registration			
repaid Interest	-	-	-
epaid Insurance	-	-	-
epaid Subscription	-	-	-
ther Prepayments	-	-	-
posit on Letters of Credit	-	-	-
aranty Deposits	159,984.86		159,984.86
her Deposits	-	-	-
ferred Discount on Treasury Bills and Bonds	-	-	-
equired Assets	-	-	-
ccumulated Impairment Losses - Acquired Assets	-	-	-
oreclosed Property/Assets	-	-	-
	-	-	-
ccumulated Impairment Losses - Foreclosed Property/Assets	-	-	-
		-	-
ccumulated Impairment Losses - Foreclosed Property/Assets orfeited Property/Assets ccumulated Impairment Losses - Forfeited Property/Assets	-	-	
orfeited Property/Assets ccumulated Impairment Losses - Forfeited Property/Assets onfiscated Property/Assets	-	-	-
orfeited Property/Assets ccumulated Impairment Losses - Forfeited Property/Assets			-
orfeited Property/Assets ccumulated Impairment Losses - Forfeited Property/Assets onfiscated Property/Assets	-	-	

commulated Impairment Losses - Sequestered Property/Assets		T	
accumulated Impairment Losses - Sequestered Property/Assets	-	-	-
ccumulated Impairment Losses - Other Assets	-	-	-
ccounts Payable	-	3,906,868.31	3,906,868.31
ue to Officers and Employees	-	469,688.62	469,688.62
iternal Revenue Allotment Payable	-	-	-
otes Payable	-	-	-
nterest Payable	-	-	-
perating Lease Payable	-	-	-
inance Lease Payable	-	-	-
wards and Rewards Payable	-	-	-
ervice Concession Arrangements Payable	-	-	-
izes Payable	-	-	-
demnities Payable	-	-	-
yables to Joint Ventures	-	-	-
ayables to Joint Operators	-	-	-
reasury Bills Payable onds Payable - Domestic	-	-	-
onds Payable - Foreign	-	-	-
vans Payable - Domestic			
pans Payable - Foreign	-	-	-
x Refunds Payable		_	_
ue to BIR	-	197,796.33	197,796.33
ue to GSIS	-	8,808,509.05	8,808,509.05
ue to Pag-IBIG	-	236,912.57	236,912.57
ue to PhilHealth	-	679,699.91	679,699.91
ue to NGAs	-	-	-
ue to GOCCs	-	-	-
ue to LGUs	-	-	-
ae to Central Office	-	-	-
ue to Bureaus	-	-	-
ue to Regional Offices	-	-	-
ue to Operating Units	-	-	-
ae to Other Funds ust Liabilities	-	-	-
ust Liabilities - Disaster Risk Reduction and Management Fund		-	
ail Bonds Payable			
Jaranty/Security Deposits Payable		386,886.21	386,886.21
istomers' Deposits Payable	-	-	-
ust Liabilities - Disallowances/Charges	_	_	_
ferred Finance Lease Revenue	-	-	-
ferred Service Concession Revenue	-	-	-
ferred Revenue from Grants and Donations	-	-	-
her Deferred Credits	-	-	-
nearned Revenue - Investment Property	-	-	-
ther Unearned Revenue	-	-	-
nsion Benefits Payable	-	-	-
ave Benefits Payable	-	-	-
tirement Gratuity Payable	-	-	-
her Provisions	-	-	-
her Payables	-	709,887.23	709,887.23
cumulated Surplus/(Deficit)	684,739.28	863,279,903.98	862,595,164.70
venue and Expense Summary	-	-	-
realized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-	-	-
come Tax ofessional Tax	-	-	-
avel Tax	-	-	-
migration Tax	-	-	-
tate Tax	-	-	-
nors Tax	-	-	-
pital Gains Tax	-	-	-
port Duties	-	-	-
cise Tax	-	-	-
isiness Tax	-	-	-
x on Sand, Gravel and Other Quarry Products	-	-	-
x on Delivery Vans and Trucks	-	-	-
x on Forest Products	-	-	-
cumentary Stamp Tax	-	-	-
tor Vehicles Users' Charge	-	-	-
her Taxes	-	-	-
x Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	-	-
x Revenue - Fines and Penalties - Property Taxes	-	-	-
x Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	-
ax Revenue - Fines and Penalties - Other Taxes	-	-	-
ermit Fees	-	-	-
egistration Fees	-	-	-
egistration Plates, Tags and Stickers Fees	-	-	-
		-	-
earance and Certification Fees	-	ł_	
		-	-

notion Hoose Foot	<u>г</u>		
pectrum Usage Fees egal Fees	-	-	-
spection Fees	-	-	-
erification and Authentication Fees	-	-	-
assport and Visa Fees	-	-	-
rocessing Fees	_	-	-
ines and Penalties - Service Income	-	-	-
ther Service Income	-	-	-
chool Fees	-	-	-
ffiliation Fees	-	-	-
xamination Fees	-	-	-
eminar/Training Fees	-	-	-
tent/Lease Income	-	-	-
communication Network Fees	-	-	-
ransportation System Fees	-	-	-
load Network Fees	-	-	-
Vaterworks System Fees	-	-	-
ower Supply System Fees	-	-	-
eaport System Fees	-	-	-
anding and Parking Fees ncome from Hostels/Dormitories and Other Like Facilities	-	-	-
	-	-	-
laughterhouse Operation noome from Printing and Publication	-	-	-
ales Revenue	-	-	-
ess: Sales Discounts	-	-	-
lospital Fees	-	-	-
Iospital Discounts, Allowances and Free Services			
Sugrantee Income	-	-	-
idelity Insurance Income	-	-	-
ividend Income	-	-	-
nterest Income	-	-	-
hare in the Profit of Joint Venture	-	-	-
ines and Penalties - Business Income	-	-	-
ervice Concession Revenue	-	-	-
ther Business Income	-	-	-
ubsidy from National Government	-	2,574,081,683.44	2,574,081,683.44
ssistance from Other National Government Agencies	-	-	-
ssistance from Local Government Units	-	-	-
ssistance from Government-Owned or Controlled Corporations	-	-	-
ubsidy from Other Funds	-	-	-
ubsidy from Central Office	-	-	-
ubsidy from Regional Office/Staff Bureau	-	-	-
hare from National Wealth	-	-	-
hare from PAGCOR/PCSO	-	-	-
hare from Earnings of Government-Owned or Controlled Corporations	-	-	-
hare from Internal Revenue Collections onations in Cash	-	-	-
onations in Kind	-	- 115,000.00	- 115,000.00
rants in Cash	-	-	115,000.00
rants in Kind	-	-	-
ain on Foreign Exchange (FOREX)	-	-	-
ain on Sale of Investments			
ain on Sale of Investment Property	-	-	-
ain on Sale of Property, Plant and Equipment	-	-	-
ain on Date of Property, Plant and Equipment	-	-	-
ain on Sale of Biological Assets	-		-
ain for Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	-	-	-
ain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-
ain on Sale of Agricultural Produce	-	-	-
in on Sale of Intangible Assets	-	-	-
ain from Changes in Fair Value of Financial Instruments	-	-	-
ain on Initial Recognition of Agricultural Produce	-	-	-
ain on Sale of Unserviceable Property	-	-	-
ther Gains	-	122,947.00	122,947.00
le of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-
eversal of Impairment Loss	-	-	-
oceeds from Insurance/Indemnities	-	-	-
scellaneous Income	-	1,483,831.55	1,483,831.55
laries and Wages - Regular	1,467,141,880.97	-	1,467,141,880.97
laries and Wages - Casual/Contractual	3,948,847.13	-	3,948,847.13
laries and Wages - Substitute Teachers	9,772,464.82	-	9,772,464.82
ersonal Economic Relief Allowance (PERA)	101,419,406.37	-	101,419,406.37
epresentation Allowance (RA)	332,000.00	-	332,000.00
ransportation Allowance (TA)	230,000.00	-	230,000.00
lothing/Uniform Allowance	25,224,000.00	-	25,224,000.00
ubsistence Allowance	129,443.35	-	129,443.35
aundry Allowance	17,644.15	-	17,644.15
uarters Allowance	-	-	-
roductivity Incentive Allowance	-	-	-
		-	-
verseas Allowance	-	-	-

		r	
Jazard Pay	1,456,765.35	-	1,456,765.35
ongevity Pay	-	-	-
Overtime and Night Pay	-	-	-
/ear End Bonus	122,313,255.90	-	122,313,255.90
Cash Gift	21,222,500.00	-	21,222,500.00
Mid-Year Bonus	29,202,958.00	-	29,202,958.00
Other Bonuses and Allowances	168,717,104.89	-	168,717,104.89
Retirement and Life Insurance Premiums	176,738,709.39	-	176,738,709.39
Pag-IBIG Contributions	5,099,636.67	-	5,099,636.67
hilHealth Contributions	29,360,023.69	-	29,360,023.69
Employees Compensation Insurance Premiums	5,128,136.67	-	5,128,136.67
rovident/Welfare Fund Contributions	-	-	-
ension Benefits	-	-	-
Retirement Gratuity	-	-	-
erminal Leave Benefits	17,288,123.02	-	17,288,123.02
Other Personnel Benefits	8,808,327.84	-	8,808,327.84
'raveling Expenses - Local	2,850,180.92	-	2,850,180.92
raveling Expenses - Foreign	-	-	-
raining Expenses	13,054,336.84	-	13,054,336.84
cholarship Grants/Expenses	-	-	-
ffice Supplies Expenses	24,651,148.18	-	24,651,148.18
ccountable Forms Expenses	80,400.00	-	80,400.00
on-Accountable Forms Expenses		-	-
nimal/Zoological Supplies Expenses	_		-
ood Supplies Expenses	- 16,798,269.42	_	- 16,798,269.42
/elfare Goods Expenses			
Prugs and Medicines Expenses	928,813.83	-	928,813.83
Iedical, Dental and Laboratory Supplies Expenses	928,813.83	-	
vel, Oil and Lubricants Expenses	646,306.67	-	13,211,391.86 646,306.67
-	040,306.67	-	040,300.67
gricultural and Marine Supplies Expenses	-	-	-
extbooks and Instructional Materials Expenses	19,614,500.00	-	19,614,500.00
lilitary, Police and Traffic Supplies Expenses	-	-	-
hemical and Filtering Supplies Expenses	-	-	-
emi - Expendable Machinery and Equipment Expenses - Machinery	3,847,630.54	-	3,847,630.54
emi - Expendable Machinery and Equipment Expenses - Office Equipment	16,575,748.54	-	16,575,748.54
emi - Expendable Machinery and Equipment Expenses - Information and Communications Techno	27,225,330.03	-	27,225,330.03
emi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Communications Equipment	11,979.00	-	11,979.00
emi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipment	84,282.25	-	84,282.25
emi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Medical Equipment	1,369,757.61	-	1,369,757.61
emi - Expendable Machinery and Equipment Expenses - Printing Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Sports Equipment	-	-	-
emi - Expendable Machinery and Equipment Expenses - Technical and Scientific Equipment	607,843.20	-	607,843.20
emi - Expendable Machinery and Equipment Expenses - Other Equipment	1,586,813.58	-	1,586,813.58
emi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	32,244,806.58	-	32,244,806.58
emi - Expendable Furniture, Fixtures and Books Expenses - Books	44,005,250.00	-	44,005,250.00
gricultural Produce Expenses	-	-	-
quaculture Produce Expenses	-	-	-
risoner Medical Support Expenses	-	-	-
ther Supplies and Materials Expenses	18,609,936.54	-	18,609,936.54
/ater Expenses	4,184,926.05	-	4,184,926.05
lectricity Expenses	11,259,462.98	-	11,259,462.98
as/Heating Expenses	-	-	-
ther Utility Expenses	_	-	
ostage and Courier Expenses	266,137.28		266,137.28
elephone Expenses	878,812.21		878,812.21
nternet Subscription Expenses	4,843,748.27	_	4,843,748.27
able, Satellite, Telegraph and Radio Expenses	7,070,790.27	-	4,843,748.27
wards/Rewards Expenses	- 79,000.00	-	- 79,000.00
rizes	19,000.00	-	
	-	-	-
ademnities	-	-	-
urvey Expenses	30,197.00	-	30,197.00
esearch, Exploration and Development Expenses	-	-	-
emolition and Relocation Expenses	-	-	-
esilting, Drilling and Dredging Expenses	-	-	-
eneration, Transmission and Distribution Expenses	-	-	-
onfidential Expenses	-	-	-
atelligence Expenses	-	-	-
xtraordinary and Miscellaneous Expenses	-	-	-
egal Services	-	-	-
auditing Services	-	-	-
Consultancy Services	-	-	-
	1,576,879.31	-	1,576,879.31
Other Professional Services		-	-
	-		
Environment/Sanitary Services	-	-	14.469 331 37
Environment/Sanitary Services Janitorial Services	- 14,469,331.37 12.471.045.95		14,469,331.37 12,471,045,95
Other Professional Services Environment/Sanitary Services Janitorial Services Security Services Other General Services	- 14,469,331.37 12,471,045.95 1,044,388.81	-	14,469,331.37 12,471,045.95 1,044,388.81

epairs and Maintenance - Land Improvements	-	-	-
epairs and Maintenance - Infrastructure Assets epairs and Maintenance - Buildings and Other Structures	14 505 671 67	-	-
epairs and Maintenance - Buildings and Other Structures	14,525,671.67 1,503,812.09	-	14,525,671.67 1,503,812.09
epairs and Maintenance - Transportation Equipment	1,303,812.09	-	1,303,812.09
epairs and Maintenance - Furniture and Fixtures	292,146.00	-	292,146.00
epairs and Maintenance - Leased Assets		-	292,148.00
epairs and Maintenance - Leased Assets Improvements	-	-	=
estoration and Maintenance - Heritage Assets	-	-	-
epairs and Maintenance - Semi-Expendable Machinery and Equipment		-	
epairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books		-	
	-	-	-
epairs and Maintenance - Others			
epairs and Maintenance - Other Property, Plant and Equipment	-	-	-
ubsidy to National Government Agencies	-	-	-
ssistance to Other National Government Agencies	-	-	-
ssistance to Local Government Units	-	-	-
udgetary Support to Government - Owned or Controlled Corporations	-	-	-
ssistance to Non - Government Organizations/Civil Society Organizations	-	-	-
nternal Revenue Allotment	-	-	-
ubsidy to Regional Offices/Staff Bureaus	-	-	-
ubsidy to Operating Units	-	-	-
ubsidy to Other Funds	-	-	-
absidies - Others	-	-	-
axes, Duties and Licenses	6,190.00	-	6,190.00
idelity Bond Premiums	383,908.34	-	383,908.34
nsurance Expenses	8,243.16	-	8,243.16
abor and Wages	264,430.00	-	264,430.00
dvertising, Promotional and Marketing Expenses	-	-	-
rinting and Publication Expenses	13,456,004.11	-	13,456,004.11
epresentation Expenses	1,183,597.59	-	1,183,597.59
ransportation and Delivery Expenses	501,978.00	-	501,978.00
ent/Lease Expenses	697,752.00	-	697,752.00
embership Dues and Contributions to Organizations	-	-	-
ubscription Expenses	19,720.00	-	19,720.00
onations	-	-	-
itigation/Acquired Assets Expenses	-	-	-
oss on Guaranty	-	_	_
egal Defense Expense	-	-	-
ank Transaction Fee	150.00	-	150.00
ther Maintenance and Operating Expenses		-	
anagement Supervision/Trusteeship Fees	-	-	-
iterest Expenses	-	-	-
uarantee Fees		-	
ank Charges - Loans/Borrowings			_
pommitment Fees		-	
ther Financial Charges	-		
irect Labor	-	-	-
anufacturing Overhead		-	-
ost of Sales	-	-	-
	-	-	-
epreciation - Investment Property	-	-	-
epreciation - Land Improvements	-	-	-
epreciation - Infrastructure Assets	-	-	-
epreciation - Buildings and Other Structures	28,910,562.71	-	28,910,562.71
epreciation - Machinery and Equipment	13,801,351.60	-	13,801,351.60
epreciation - Transportation Equipment	-	-	-
epreciation - Furniture, Fixtures and Books	47,981.25	-	47,981.25
epreciation - Leased Assets	-	-	-
epreciation - Leased Assets Improvements	-	-	-
epreciation - Heritage Assets	-	-	-
epreciation - Service Concession Assets	-	-	-
epreciation - Bearer Biological Assets	-	-	-
epreciation - Bearer Trees, Plants and Crops	-	-	-
epreciation - Other Property, Plant and Equipment	-	-	-
mortization - Intangible Assets	-	-	-
nortization - Service Concession - Intangible Assets	-	-	-
pairment Loss - Financial Assets Held to Maturity	-	-	-
npairment Loss - Loans and Receivables	-	-	-
- npairment Loss - Lease Receivables	-	-	-
- npairment Loss - Investments in Government-Owned or Contolled Corporations	-	-	-
npairment Loss - Investments in Joint Venture		-	-
npairment Loss - Other Receivables		-	-
npairment Loss - Inventories		-	-
npairment Loss - Inventories	-	-	-
npairment Loss - Property, Plant and Equipment			
	-	-	-
npairment Loss - Biological Assets	-	-	-
npairment Loss - Intangible Assets	-	-	-
npairment Loss - Other Assets	-	-	-
oss on Foreign Exchange (FOREX)	-	-	-
oss on Sale of Investments	-	-	-
oss on Sale of Investment Property	-	-	-

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

ASSET & EXPENSES LIAB, GE & INCOME Difference 3,453,794,874.92 3,453,794,874.92 -

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PREPARED BY:

DEPARTMENT OF EDUCATION

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

	Amount	
Cash Flows From Operating Activities	2022	2021
Cash Inflows		
Receipt of Notice of Cash Allocation	2,579,253,604.37	2,465,843,145.60
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive	2,448,618,481.00	
receipt of NCA for TRA) Receipt of Notice of Transfer of Cash Allocation (NTCA)	64,440,000.00	2,410,853,337.00
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	124,702.04	-
Collection of tax revenue		-
Collection of service and business income Collection of other income	1,755.04 122,947.00	-
Receipt of shares, grants and donations	-	-
Receipt of prior years' income	-	-
Remittance from NGAs (for BTr NG Books only)	<u> </u>	
Descise of Assistance form Other NGAS TOUS and COCOS		
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	53,984.82	96,122.00
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>	
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/OUs for implementation of programs/projects	-	-
Receipt of working fund for foreign-assisted projects Receipt of funds for other intra-agency transactions	-	-
Trust Receipts		2,000.00
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 Advance collection of income	507,455.56	447,152.22
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 Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	5,155.00	-
Other miscellaneous receipts	241,999.50	127,569.46
Adjustments	55,225.77	
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	-	-
outer aujustitetites - millow		
Total Cash Inflows	2,579,994,972.56	2,466,388,419.82
Cash Outflows		
Grant of Loans	<u> </u>	
Release of funds for sub-loans		-
Grant of loans	-	-
Replenishment of negotiated MDS checks (for BTr NG Books only)	<u> </u>	
Remittance to National Treasury	63,459.05	431,704.76
Payment of Expenses	1,248,135,848.79	1,271,104,835.20
· · ·		

Payment of personnel services Payment of maintenance and other operating expenses	1,174,354,860.03 72,506,828.53	1,171,340,650.69 98,892,332.72
Replenishment of petty cash fund Payment of financial expenses	1,274,160.23	871,851.79
Payment of expenses pertaining to/incurred in the prior years	-	-
Purchase of Inventories	98,362,401.51	114,926,646.35
Purchase of inventories for sale Purchase of inventories for distribution	- 80,120,261.37	- 22,006,183.82
Purchase of inventories for consumption Purchase of raw materials inventory	18,242,140.14	92,920,462.53
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	<u> </u>	
Purchase of Semi-Expendable, Machinery and Equipment Purchase of Semi-Expendable Furniture, Fixtures and Books	-	-
Purchase of Consumable Biological Assets	<u> </u>	-
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	154,702,694.01	84,024,224.06
Advances for operating expenses	88,066,661.54	79,372,828.60
Advances for payroll Advances for special purpose/time-bound undertakings Advances to officers and employees	63,719,200.00 2,893,905.63 22,926.84	- 4,651,395.46 -
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	18,463,278.53	28,800,484.58
Payment of tax refunds payable		-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	681,658,899.72	625.036.273.86
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
		22,001,015111
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	6,810,387.05	
Advances to Procurement Service	150,003.29	-
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	6,660,383.76	-
Release of other inter-agency fund transfers	-	-
Release of intra-agency fund transfers	348,555,332.53	296,063,987.27
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	- 348,555,332.53	- 296,063,987.27
Other Disbursements	5,507.12	14,000.00
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	-	-
Refund of cash advances Other disbursements	5,507.12	14,000.00
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	5,171,920.93	10,557,378.61
Adjustments	1,876,752.27	-
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust) Adjustment for dishonored checks	-	
Adjustment for cash shortage	-	-

Reversing entry for unreleased checks in previous year (for commercial checks only) 1.876.752.27 Other adjustments - Outflow 2,563,806,481.51 **Total Cash Outflows** 2,430,959,534.69 Net Cash Provided by (Used in) Operating Activities 16,188,491.05 35,428,885.13 **Cash Flows from Investing Activities Cash Inflows** Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant and Equipment Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of other investments Receipt of Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from matured investments Proceeds from the return on investment in joint venture Collection of Long-Term Loans Repayment of long term-loans by GOCCs/GFIs Collection of long-term loans Proceeds from Sale of Other Assets **Total Cash Inflows Cash Outflows** Purchase/Construction of Investment Property 15,954,019.40 35,337,796.86 Purchase/Construction of Property, Plant and Equipment Purchase of land Payment for land improvements Construction of infrastructure assets Construction of buildings and other structures 12 247 091 33 20.831.138.18 945.198.22 Purchase of machinery and equipment 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 3.251.835.04 Advances to contractors Payment of guaranty deposit 2,761,729.85 Payment of retention fee to contractors 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 15,954,019.40 35,337,796.86 **Total Cash Outflows** (35,337,796.86) Net Cash Provided by (Used in) Investing Activities (15,954,019.40)

Cash Flows From Financing Activities

Cash Inflows

Proceeds from issuance of bills and bonds		-
Proceeds from issuance of bills	-	-
Proceeds from issuance of bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities		
Payment of notes payable	-	-
Payment of domestic loans	-	-
Payment of foreign loans	-	-
Payment of finance lease payable	-	-
Payment of other long-term liabilities	-	-
Redemption of Bills/Bonds Issued	<u> </u>	<u> </u>
Payment for redemption of treasury bills		
Payment for redemption of bonds	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)		-
Payment for other financial expenses/charges (BTr NG only)		-
Total Cash Outflows		-
Net Cash Provided By (Used In) Financing Activities		<u> </u>
Increase (Decrese) in Cash and Cash Equivalents	234,471.65	91,088.27
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	
Cash and Cash Equivalents, Beginning	534,073.58	442,985.31
Cash and Cash Equivalents, Ending	768,545.23	534,073.58
Total Cash Balance Per Pre-Closing TB		-

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Difference in Cash, Ending per Cash Flow and Pre-Closing TB Cash, Treasury Agency Deposit - Regular (to be closed at year-end)

Difference

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

DEPARTMENT OF EDUCATION REGION III		
COMPARATIVE CONDENSED STATEMENT OF C	ASH FLOWS	
REGULAR FUND		
DIVISION OF CITY OF SAN JOSE DEL M	ONTE	
FOR THE PERIOD ENDED DECEMBER 31	, 2022	
NOTES	AMO	<u>JNTS</u>
Cash Flows From Operating Activities	2022	<u>2021</u>
Cash Inflows		
Receipt of Notice of Cash Allocation	2,579,253,604.37	2,465,843,145.60
Collection of Income/Revenues	124,702.04	-
Remittance from NGAs (for BTr NG Books only)		-
Receipt of Assistance from Other NGAs, LGUs and GOCCs	-	-
Collection of Receivables	53,984.82	96,122.00
Receipt of Inter-Agency Fund Transfers	-	-
Receipt of Intra-Agency Fund Transfers	-	-
Trust Receipts	-	2,000.00
Other Receipts	507,455.56	447,152.22
Adjustments	55,225.77	-
Total Cash Inflows	2,579,994,972.56	2,466,388,419.82
Cash Outflows		
Grant of Loans		-
Replenishment of negotiated MDS checks (for BTr NG Books only)		
Remittance to National Treasury	63,459.05	431,704.76
Payment of Expenses	1,248,135,848.79	1,271,104,835.20
Purchase of Inventories	98,362,401.51	114,926,646.35
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	-	-
Purchase of Consumable Biological Assets	-	-
Grant of Cash Advances	154,702,694.01	84,024,224.06
Prepayments	-	-
Payment of Deposits	-	-
Payment of prior years' accounts payables for operating expenses	18,463,278.53	28,800,484.58
Payment of tax refunds payable	-	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	681,658,899.72	625,036,273.86
Grant of Financial Assistance/Subsidy	-	-
Release of Inter-Agency Fund Transfers	6,810,387.05	-
Release of intra-agency fund transfers	348,555,332.53	296,063,987.27
Other Disbursements	5,507.12	14,000.00
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	5,171,920.93	10,557,378.61
Adjustments	1,876,752.27	-
Total Cash Outflows	2,563,806,481.51	2,430,959,534.69
Net Cash Provided by (Used in) Operating Activities	16,188,491.05	35,428,885.13
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale of Investment Property		
Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant and Equipment	-	
Proceeds from Sale/Disposal of Property, Plant and Equipment Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments		
Receipt of Cash Dividends	-	
Proceeds from Matured/Return of Investments	-	
Collection of Long-Term Loans		
Proceeds from Sale of Other Assets	-	-
Total Cash Inflows	<u> </u>	
Cash Outflows		
Purchase/Construction of Investment Property		
Purchase/Construction of Property, Plant and Equipment	15,954,019.40	35,337,796.86
Investments	•	
Purchase of Bearer Trees, Plants and Crops	·	
Purchase of Bearer Biological Assets	-	
Purchase of Intangible Assets	-	-
Grant of loans	-	-
Total Cash Outflows	15,954,019.40	35,337,796.86

t Cash Provided By (Used In) Investing Activities	=	(15,954,019.40)	(35,337,796.86
sh Flows From Financing Activities			
sh Inflows			
Proceeds from issuance of bills and bonds	-	<u> </u>	-
Proceeds from Domestic and Foreign Loans	=	<u> </u>	-
otal Cash Inflows	-	-	-
ash Outflows			
Payment of Long-Term Liabilities	-	<u> </u>	-
Redemption of Bills/Bonds Issued	=	-	-
Payment of interest expenses (BTR NG Debt and other NGAs with dom Payment for other financial expenses/charges (BTr NG only)	estic and foreign loans) = = =	-	-
otal Cash Outflows	-		-
et Cash Provided By (Used In) Financing Activities	-		
crease (Decrese) in Cash and Cash Equivalents	_	234,471.65	91,088.27
fects of Exchange Rate Changes on Cash and Cash Equivalents	=	-	-
ash and Cash Equivalents, Beginning	_	534,073.58	442,985.31
ash and Cash Equivalents, Ending	-	768,545.23	534,073.58
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 Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010203000	-	
Cash in Bank - Foreign Currency, Bangko Sentral Ng Filipinas Cash in Bank - Foreign Currency, Current Account	1010301000 1010302000	-	
Cash in Bank - Foreign Currency, Savings Account	1010302000	_	
Cash - Treasury/Agency Deposit, Regular	1010303000	-	
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	-	
	1010503000	-	
Time Deposits - Foreign Currency TOTAL		768,545.23	

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PREPARED BY:

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<DESIGNATION>

CERTIFIED CORRECT:

REGION	III						
COMPARATIVE STATEMENT OF CHAR		SSETS/EQUITY					
REGULAR F DIVISION OF CITY OF SAN FOR THE PERIOD ENDED I	I JOSE DEL MO						
	NOTES	lus/(Deficit)					
		2022	<u>2021</u>				
alance at December 31, 2021		712,246,449.97	449,840,240.72				
djustments:							
Add/(Deduct):							
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		-	-				
estated balance at December 31, 2021	F	862,595,164.70	667,269,994.9				
changes in Net Assets/Equity for Calendar Year							
Add/(Deduct):		17,351,585.63	45,285,967.82				
Surplus (Deficit) for the period Adjustment of net revenue recognized directly in net assets/equity		(1,880,908.78)	(309,512.7)				
Closing of Cash-Treasury/Agency Deposit, Regular	⊢	(1,880,908.78)	(309,512.7)				
Closing of Cash-Treasury/Agency Deposit, Regular Closing of Cash-Treasury/Agency Deposit, Special Account		-					
Closing/Adjustment of Cash-Treasury/Agency Deposit, Trust		-	-				
Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only)		-	-				
Closing of Cash-Constructive Income and Other Remittances		-	-				
Closing of Cash-Constructive Disbursements		-	-				
Total Recognized revenue and expense for the period		15,470,676.85	44,976,455.06				
thers		-	-				
alance as at December 31, 2022		878,065,841.55	712,246,449.97				
			-				
Net revenue deposited with the National Treasury (revenue including constructive receipt							
of income by DFA and income of BIR remitted by agencies thru TRA)							
HECKING: EQUITY			<u>TOTALS</u>				
er Statement of Changes in Net Assets/Equity			862,595,164.7				
er Trial Balance			862,595,164.7				
			,,				
ifference:			-				
HECKING: INCOME			<u>TOTALS</u>				
r Trial Balance			17,351,585.6				
er Statement of Financial Performance			17,351,585.6				
ifference			-				
ash, Treasury Agency Deposit - Regular (to be closed at year-end)							
ifference							

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<DESIGNATION>

CERTIFIED CORRECT:

DEPARTMENT OF EDU	JCATION	
REGION III		
COMPARATIVE CONDENSED STATEMENT (
REGULAR FUN DIVISION OF CITY OF SAN JO		
FOR THE PERIOD ENDED DEC		
FOR THE PERIOD ENDED DEC	EMBER 31, 2022	
NOTES	2022	<u>2021</u>
Revenue		
Tax Revenue	-	-
Service and Business Income	-	-
Shares, Grants and Donations	115,000.00	434,542.08
Gains	-	
Total Revenue	115,000.00	434,542.08
Less: Current Operating Expenses		
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 Current Operating Expenses	42,759,895.56 2,558,451,876.36	29,017,164.82 2,410,212,341.25
Current Operating Expenses	2,558,451,876.36	2,410,212,341.25
Surplus/(Deficit) from Current Operations	(2,558,336,876.36)	(2,409,777,799.17)
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	-	-
Surplus (Deficit) for the period	17,351,585.63	45,285,967.82
	-	-

PREPARED BY:

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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>
ASSETS			
Current Assets			
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
Total Current Assets		98,138,289.26	61,577,685.95
Non - Current Assets			
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		-	-
Total Non-Current Assets		795,323,800.52	681,245,234.71
Total Assets		893,462,089.78	742,822,920.66
IADII ITIES AND NET ASSETS / FOIIITY			
JABILITIES AND NET ASSETS/EQUITY			
IABILITIES			
Current Liabilities			10 000 000 17
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
Total Current Liabilities	—	11,227,150.73	26,756,489.41
Non- Current Liabilities			
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		-	-
		4,169,097.50	3,819,981.28
Total Non- Current Liabilities			
Total Non- Current Liabilities Total Liabilities	_	15,396,248.23	30,576,470.69
		15,396,248.23 878,065,841.55	30,576,470.69 712,246,449.97
Total Liabilities Total Assets Less Total Liabilities			
Total Liabilities			

PREPARED BY:

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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

Sch. Contragencies()(ACCOUNT DESCRIPTION	TOTAL DEBITS	TOTAL CREDITS	AMOUNT	Account Code
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Calob Radie Lood Lenary, Convert, Anage Assard Sp PaisonPAI, PLODPAI. PLODPAI. PLODCalob Radie Lood Lenary, Spreak Assard Sp PaisonIII. Convert, Streak AssardIII. Convert, Convert, Anage Assard Sp PaisonIII. Convert, Convert, Anage Assard Sp PaisonIII. Convert, Convert, Anage Assard Sp PaisonIII. Convert, Con	Petty Cash	-	-	-	1010102000
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ue from Central Office			
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ue from Regional Offices	_	-	-
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ue from Other Funds	-	-	-
eceivables - Disallowances/Charges	-	-	-
ue from Officers and Employees	-	-	-
llowance for Impairment - Due from Officers and Employees	-	-	-
ue from Non-Government Organizations/Civil Society Organizations	-	-	-
owance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-
her Receivables	-	-	-
lowance for Impairment - Other Receivables	-	-	-
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lowance for Impairment - Merchandise Inventory	-	-	-
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owance for Impairment - Food Supplies for Distribution elfare Goods for Distribution	-	-	-
owance for Impairment - Welfare Goods for Distribution	-	-	-
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owance for Impairment - Drugs and Medicines for Distribution	-	-	
dical, Dental and Laboratory Supplies for Distribution			
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ricultural and Marine Supplies for Distribution	-	-	-
owance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-
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owance for Impairment - Agricultural Produce for Distribution	-	-	-
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owance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	-
nstruction Materials for Distribution	-	-	-
owance for Impairment - Construction Materials for Distribution	-	-	-
operty and Equipment for Distribution	-	-	-
owance for Impairment - Property and Equipment for Distribution	-	-	-
uaculture Produce for Distribution	-	-	-
owance for Impairment - Aquaculture Produce for Distribution	-	-	-
her Supplies and Materials for Distribution	-	-	-
wance for Impairment - Other Supplies and Materials for Distribution w Materials Inventory	-	-	-
owance for Impairment - Raw Materials Inventory	-	-	-
rk-in-Process Inventory	-	-	-
wance for Impairment - Work-in-Process Inventory	-	-	-
ished Goods Inventory			-
owance for Impairment - Finished Goods Inventory	-	-	-
ice Supplies Inventory	-	-	-
owance for Impairment - Office Supplies Inventory	-	-	-
countable Forms, Plates and Stickers Inventory	-	-	-
owance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	-
n-Accountable Forms Inventory	-	-	-
owance for Impairment - Non-Accountable Forms Inventory	-	-	-
imal/Zoological Supplies Inventory	-	-	-
owance for Impairment - Animal/Zoological Supplies Inventory	-	-	-
od Supplies Inventory	-	-	-
owance for Impairment - Food Supplies Inventory	-	-	-
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dical, Dental and Laboratory Supplies Inventory	-	-	-
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itary, Police and Traffic Supplies Inventory			
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struction Materials Inventory	-	-	-
wance for Impairment - Construction Materials Inventory	-	-	-
icultural Produce for Consumption	-	-	-
owance for Impairment - Agricultural Produce for Consumption	-	-	-
uaculture Produce for Consumption	-	-	-
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owance for Impairment - Aquaculture Produce for Consumption	-	-	-
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lowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment emi-Expendable Marine and Fishery Equipment	-	-	-
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emi-Expendable Disaster Response and Rescue Equipment	-	-	-
llowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment	-	-	-
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lowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	-
emi-Expendable Medical Equipment	-	-	-
lowance for Impairment - Semi-Expendable Medical Equipment	-	-	-
mi-Expendable Printing Equipment	-	-	-
owance for Impairment - Semi-Expendable Printing Equipment	-	-	-
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owance for Impairment - Semi-Expendable Sports Equipment	-	-	-
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lowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	_	-
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owance for Impairment - Semi-Expendable Construction Equipment	-	-	-
mi-Expendable Other Equipment	-	-	-
owance for Impairment - Semi-Expendable Other Equipment	-	-	-
mi-Expendable Furniture and Fixtures	-	-	-
owance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	-
mi-Expendable Books	-	-	-
owance for Impairment - Semi-Expendable Books	-	-	-
estment Property, Land	-	-	-
cumulated Impairment Losses - Investment Property, Land	-	-	-
estment Property, Buildings	-	-	-
cumulated Depreciation - Investment Property, Buildings	-	-	-
cumulated Impairment Losses - Investment Property, Buildings	-	-	-
nstruction in Progress - Investment Property, Buildings	-	-	-
nd	-	-	-
cumulated Impairment Losses - Land	-	-	-
nd Improvements, Aquaculture Structures	-	-	-
cumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-
cumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-
nd Improvements, Reforestation Projects	-	-	-
cumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	-
her Land Improvements	-	-	-
cumulated Depreciation - Other Land Improvements	-	-	-
cumulated Impairment Losses - Other Land Improvements	-	-	-
ad Networks	-	-	-
cumulated Depreciation - Road Networks	-	-	-
cumulated Impairment Losses - Road Networks	-	-	-
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cumulated Depreciation - Sewer Systems	-	-	-
cumulated Impairment Losses - Sewer Systems	-	-	-
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cumulated Depreciation - Water Supply Systems	-	-	-
cumulated Impairment Losses - Water Supply Systems	-	-	-
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cumulated Impairment Losses - Seaport Systems	-	-	-
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umulated Impairment Losses - Airport Systems	-	-	-
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cumulated Depreciation - Parks, Plazas and Monuments	-	-	-
cumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-
ilway Systems	-	-	-
cumulated Depreciation - Railway Systems	-	-	-
cumulated Impairment Losses - Railway Systems	-	-	-
her Infrastructure Assets	-	-	-
cumulated Depreciation - Other Infrastructure Assets	-	-	-
cumulated Impairment Losses - Other Infrastructure Assets	-	-	-
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ccumulated Impairment Losses - School Buildings	-	-	-
lospitals and Health Centers	-	-	-
ccumulated Depreciation - Hospitals and Health Centers	-	-	-
ccumulated Impairment Losses - Hospitals and Health Centers	-	-	-
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ccumulated Depreciation - Markets	-	-	-
ccumulated Impairment Losses - Markets	-	-	-
laughterhouses	-	-	-
ccumulated Depreciation - Slaughterhouses	-	-	-
ccumulated Impairment Losses- Slaughterhouses	-	-	-
ostels and Dormitories	-	-	-
ccumulated Depreciation - Hostels and Dormitories	-	-	-
ccumulated Impairment Losses - Hostels and Dormitories	-	-	-
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ccumulated Depreciation - Other Structures	-	-	-
ccumulated Impairment Losses - Other Structures	-	-	-
achinery	-	-	-
cumulated Depreciation - Machinery	-	-	-
ccumulated Impairment Losses - Machinery	-	-	-
ffice Equipment	-	-	-
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nstruction and Heavy Equipment	-	-	-
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cumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-
litary, Police and Security Equipment	-	-	-
cumulated Depreciation - Military, Police and Security Equipment	-	-	-
cumulated Impairment Losses - Military, Police and Security Equipment	-	-	-
dical Equipment	-	-	-
cumulated Depreciation - Medical Equipment	-	-	-
cumulated Impairment Losses - Medical Equipment	-	-	-
inting Equipment	-	-	-
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cumulated Impairment Losses - Other Equipment	-	-	-
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cumulated Depreciation - Trains	-	-	-
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ccumulated Impairment Losses - Watercrafts ther Transportation Equipment	-	-	
ccumulated Impairment Losses - Watercrafts ther Transportation Equipment ccumulated Depreciation - Other Transportation Equipment	-	-	-
ccumulated Impairment Losses - Watercrafts ther Transportation Equipment ccumulated Depreciation - Other Transportation Equipment ccumulated Impairment Losses - Other Transportation Equipment	-	-	-
cumulated Impairment Losses - Watercrafts her Transportation Equipment cumulated Depreciation - Other Transportation Equipment	-	-	

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poks	-	-	-
ccumulated Depreciation - Books	-	-	-
ccumulated Impairment Losses - Books	-	-	-
eased Asset, Land	-	-	-
ccumulated Impairment Losses - Leased Asset, Land	-	-	-
eased Asset, Buildings and Other Structures	-	-	-
ccumulated Depreciation - Leased Asset, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset, Buildings and Other Structures	-	-	-
eased Asset, Machinery and Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Machinery and Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Machinery and Equipment	-	-	-
eased Asset, Transportation Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Transportation Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Transportation Equipment	-	-	-
eased Asset, Furniture and Fixtures	-	-	-
ccumulated Depreciation - Leased Asset, Furniture and Fixtures	-	-	-
ccumulated Impairment Losses - Leased Asset, Furniture and Fixtures	-	-	-
ther Leased Assets	-	-	-
ccumulated Depreciation - Other Leased Asset	-	-	-
cumulated Impairment Losses - Other Leased Asset	-	-	-
ased Asset Improvements, Land	-	_	-
cumulated Depreciation - Leased Asset Improvements, Land	-	-	-
cumulated Impairment Losses - Leased Asset Improvements, Land		-	-
eased Asset Improvements, Buildings and Other Structures	-	-	-
	-	-	-
comulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset Improvements, Buildings and Other Structures	-	-	-
her Leased Asset Improvements	-	-	-
commuted Depreciation - Other Leased Asset Improvements	-	-	-
cumulated Impairment Losses - Other Leased Asset Improvements	-	-	-
istorical Buildings	-	-	-
ccumulated Depreciation - Historical Buildings	-	-	-
ccumulated Impairment Losses - Historical Buildings	-	-	-
orks of Arts and Archeological Specimens	-	-	-
cumulated Depreciation - Works of Arts and Archeological Specimens	-	-	-
cumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	-
her Heritage Assets	-	-	-
cumulated Depreciation - Other Heritage Assets	-	-	-
cumulated Impairment Losses - Other Heritage Assets	-	-	-
rvice Concession - Road Networks	-	-	-
cumulated Depreciation - Service Concession - Road Networks	-	-	-
cumulated Impairment Losses - Service Concession - Road Networks	-	-	-
rvice Concession - Flood Control Systems	-	-	-
cumulated Depreciation - Service Concession - Flood Control Systems	-	-	-
ccumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	-
rvice Concession - Sewer Systems	-	-	-
ccumulated Depreciation - Service Concession - Sewer Systems	-	-	-
cumulated Impairment Losses - Service Concession - Sewer Systems	-	-	-
ervice Concession - Water Supply Systems	-	_	-
cumulated Depreciation - Service Concession - Water Supply Systems	-	_	-
cumulated Impairment Losses - Service Concession - Water Supply Systems	_	_	_
rvice Concession - Power Supply Systems		_	
cumulated Depreciation - Service Concession - Power Supply Systems		-	
cumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	-
rvice Concession - Communication Networks	-	-	-
cumulated Depreciation - Service Concession - Communication Networks	-	-	-
cumulated Impairment Losses - Service Concession - Communication Networks	-	-	-
rvice Concession - Seaport Systems	-	-	-
cumulated Depreciation - Service Concession - Seaport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Seaport Systems	-	-	-
rvice Concession - Airport Systems	-	-	-
cumulated Depreciation - Service Concession - Airport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Airport Systems	-	-	-
rvice Concession - Parks, Plazas and Monuments	-	-	-
cumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	-
cumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	-
rvice Concession - Railway Systems	-	-	-
cumulated Depreciation - Service Concession - Railway Systems	-	-	-
cumulated Impairment Losses - Service Concession - Railway Systems	-	-	-
rvice Concession - Buildings and Other Structures		-	
cumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	-
cumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	-
			-
ther Service Concession Assets	-	-	-
	-	-	-
ccumulated Depreciation - Other Service Concession Assets	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets		-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops	-		1
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops			-
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-		
cumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops cumulated Depreciation - Bearer Trees, Plants and Crops cumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	-

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onstruction in Progress - Leased Assets	-	-	-
onstruction in Progress - Leased Asset Improvements	-	-	-
onstruction in Progress - Furniture and Fixtures	-	-	-
onstruction in Progress - Heritage Assets onstruction in Progress - Service Concession Assets	-	-	-
Vork/Zoo and/or Other Animals	-	-	-
ccumulated Depreciation - Work/Zoo and/or Other Animals	-	-	-
ccumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	-
rowing Work/Zoo and Other Animals			-
ther Property, Plant and Equipment	-	-	-
ccumulated Depreciation - Other Property, Plant and Equipment	-	_	-
ccumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-
reeding Stocks	-	-	-
ccumulated Depreciation - Breeding Stocks	-	-	-
ccumulated Impairment Losses - Breeding Stocks	-	-	-
ivestock	-	-	-
ccumulated Depreciation - Livestock	-	-	-
ccumulated Impairment Losses - Livestock	-	-	-
rees, Plants and Crops	-	-	-
ccumulated Depreciation - Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Trees, Plants and Crops	-	-	-
Juaculture	-	-	-
cumulated Depreciation - Aquaculture	-	-	-
cumulated Impairment Losses - Aquaculture	-	-	-
her Bearer Biological Assets	-	-	-
cumulated Depreciation - Other Bearer Biological Assets	-	-	-
cumulated Impairment Losses - Other Bearer Biological Assets	-	-	-
restock Held for Consumption/Sale/Distribution	-	-	-
cumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution	-	-	-
es, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
cumulated Impairment Losses - Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
her Consumable Biological Assets	-	-	-
cumulated Impairment Losses - Other Consumable Biological Assets	-	-	-
tents	-	-	-
cumulated Amortization - Patents	-	-	-
cumulated Impairment Losses - Patents	-	-	-
mputer Software	-	-	-
cumulated Amortization - Computer Software	-	-	-
cumulated Impairment Losses - Computer Software	-	-	-
bsites	-	-	-
cumulated Amortization - Websites	-	-	-
cumulated Impairment Losses - Websites	-	-	-
pyrights	-	-	-
cumulated Amortization - Copyrights	-	-	-
cumulated Impairment Losses - Copyrights	-	-	-
her Intangible Assets	-	-	-
cumulated Amortization - Other Intangible Assets	-	-	-
cumulated Impairment Losses - Other Intangible Assets	-	-	-
rvice Concession - Intangible Assets	-	-	-
cumulated Amortization - Service Concession Intangible Asset	-	-	-
cumulated Impairment Losses - Service Concession Intangible Asset	-	-	-
velopment in Progress - Patents	-	-	-
velopment in Progress - Computer Software	-	-	-
velopment in Progress - Websites	-	-	-
velopment in Progress - Other Intangible Assets	-	-	-
vances for Operating Expenses	-	-	-
vances for Payroll	-	-	-
vances to Special Disbursing Officer	-	-	-
vances to Officers and Employees	-	-	-
vances to Contractors	-	-	-
paid Rent	-	-	-
paid Registration	-	-	-
epaid Interest	-	-	-
paid Insurance	-	-	-
paid Subscription	-	-	-
ner Prepayments	-	-	-
posit on Letters of Credit	-	-	-
aranty Deposits	-	-	-
her Deposits	-	-	-
ferred Discount on Treasury Bills and Bonds	-	-	-
quired Assets	-	_	-
cumulated Impairment Losses - Acquired Assets	-	-	-
reclosed Property/Assets	-	_	-
comulated Impairment Losses - Foreclosed Property/Assets	-	-	-
orfeited Property/Assets	-	-	-
council and the period of the	-	-	-
onfiscated Property/Assets	-	-	-
	-	-	-
cumulated Impairment Losses - Configurated Property / Assets	-		-
cumulated Impairment Losses - Confiscated Property/Assets			
cumulated Impairment Losses - Confiscated Property/Assets andoned/Surrendered Property/Assets cumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	-

Accumulated Impairment Losses - Sequestered Droporty/Accord			
Accumulated Impairment Losses - Sequestered Property/Assets Other Assets	-	-	-
Accumulated Impairment Losses - Other Assets	-	-	-
Accounts Payable			
Due to Officers and Employees	-	-	-
nternal Revenue Allotment Payable	-	-	-
	-	-	-
otes Payable	-	-	-
nterest Payable	-	-	-
perating Lease Payable	-	-	-
nance Lease Payable	-	-	-
wards and Rewards Payable	-	-	-
ervice Concession Arrangements Payable	-	-	-
rizes Payable	-	-	-
demnities Payable	-	-	-
ayables to Joint Ventures	-	-	-
ayables to Joint Operators	-	-	-
reasury Bills Payable	-	-	-
onds Payable - Domestic	-	-	-
onds Payable - Foreign	-	-	-
ans Payable - Domestic	-	-	-
ans Payable - Foreign	-	-	-
ax Refunds Payable	-	-	-
ue to BIR	-	-	-
ae to GSIS	-	-	-
ae to Pag-IBIG	-	-	-
ae to PhilHealth	-	-	-
te to NGAs	-	-	-
ae to GOCCs	-	_	-
ue to LGUs	-	-	-
ae to Central Office		_	
to Bureaus		-	-
te to Regional Offices	-	-	-
te to Operating Units		-	-
ie to Other Funds			
ust Liabilities		-	-
ust Liabilities - Disaster Risk Reduction and Management Fund		-	-
il Bonds Payable	-		-
		-	-
aranty/Security Deposits Payable	-	-	-
Istomers' Deposits Payable	-	-	-
ast Liabilities - Disallowances/Charges	-	-	-
ferred Finance Lease Revenue	-	-	-
ferred Service Concession Revenue	-	-	-
ferred Revenue from Grants and Donations	-	-	-
ner Deferred Credits	-	-	-
earned Revenue - Investment Property	-	-	-
ner Unearned Revenue	-	-	-
nsion Benefits Payable	-	-	-
we Benefits Payable	-	-	-
tirement Gratuity Payable	-	-	-
ner Provisions	-	-	-
her Payables	-	281,762.05	281,762.05
cumulated Surplus/(Deficit)	-	-	-
venue and Expense Summary	-	-	-
realized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-	-	-
ome Tax	-	-	-
ofessional Tax	-	-	-
ivel Tax	-	-	-
migration Tax	-	-	-
ate Tax	-	-	-
nors Tax	-	-	-
pital Gains Tax	-	-	-
port Duties	-	-	-
reise Tax	-	-	-
isiness Tax			
x on Sand, Gravel and Other Quarry Products		-	-
x on Delivery Vans and Trucks		-	-
x on Forest Products	-	-	-
			-
cumentary Stamp Tax	-	-	-
tor Vehicles Users' Charge	-	-	-
her Taxes	-	-	-
x Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	-	-
x Revenue - Fines and Penalties - Property Taxes	-	-	-
ax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	-
ax Revenue - Fines and Penalties - Other Taxes	-	-	-
ermit Fees	-	-	-
egistration Fees	-	-	-
	-	-	-
egistration Plates, Tags and Stickers Fees		-	-
egistration Plates, Tags and Stickers Fees learance and Certification Fees	-		
	-	-	-
earance and Certification Fees			-

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Spectrum Usage Fees	-	-	-	402010800
Legal Fees Inspection Fees	-	-	-	402010900 402011000
Verification and Authentication Fees		-		402011000
Passport and Visa Fees				402011200
Processing Fees	-	-	-	402011200
Fines and Penalties - Service Income	-	-	-	402011400
Other Service Income	-	-	_	402019900
School Fees	-	-	-	402020100
Affiliation Fees	-	-	-	402020200
Examination Fees	-	-	-	402020300
Seminar/Training Fees	-	-	-	402020400
Rent/Lease Income	-	-	-	402020500
Communication Network Fees	-	-	-	402020600
Transportation System Fees	-	-	-	402020700
Road Network Fees	-	-	-	402020800
Waterworks System Fees	-	-	-	402020900
Power Supply System Fees	-	-	-	402021000
Seaport System Fees	-	-	-	402021100
Landing and Parking Fees	-	-	-	402021200
Income from Hostels/Dormitories and Other Like Facilities Slaughterhouse Operation	-	-	-	402021300
Income from Printing and Publication				402021400
Sales Revenue	-	-	-	402021500
Less: Sales Discounts	-	-	-	402021600
Hospital Fees	-	-	-	402021700
Hospital Discounts, Allowances and Free Services	-	-	-	402021710
Guarantee Income	-	-	-	402021800
Fidelity Insurance Income	-	-	-	402021900
Dividend Income	-	-	-	402022000
Interest Income	-	-	-	402022100
Share in the Profit of Joint Venture	-	-	-	402022200
Fines and Penalties - Business Income	-	-	-	402022300
Service Concession Revenue	-	-	-	402022400
Other Business Income	-	-	-	402029900
Subsidy from National Government	-	-	-	403010100
Assistance from Other National Government Agencies	-	-	-	403010200
Assistance from Local Government Units	-	-	-	403010300
Assistance from Government-Owned or Controlled Corporations	-	-	-	403010400
Subsidy from Other Funds Subsidy from Central Office	-	-	-	403010500
Subsidy from Regional Office/Staff Bureau	-	-	-	403010600 403010700
Share from National Wealth				404010100
Share from PAGCOR/PCSO	-	-	-	404010200
Share from Earnings of Government-Owned or Controlled Corporations	_	-	-	404010300
Share from Internal Revenue Collections	-	-	-	404010500
Donations in Cash	-	-	-	404020100
Donations in Kind	-	-	-	404020200
Grants in Cash	-	-	-	404030100
Grants in Kind	-	-	-	404030200
Gain on Foreign Exchange (FOREX)	-	-	-	405010100
Gain on Sale of Investments	-	-	-	405010200
Gain on Sale of Investment Property	-	-	-	405010300
Gain on Sale of Property, Plant and Equipment	-	-	-	405010400
Gain on Initial Recognition of Biological Assets	-	-	-	405010500
Gain on Sale of Biological Assets	-	-	-	405010600
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	-	-	-	405010700
Gain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-	405010800
Gain on Sale of Agricultural Produce Gain on Sale of Intangible Assets	-	-	-	405010900
Gain on Sale of Intangible Assets Gain from Changes in Fair Value of Financial Instruments	-	-	-	405011000 405011100
Gain on Initial Recognition of Agricultural Produce	-	-	-	405011100
Gain on Sale of Unserviceable Property	-	-	-	405011200
Other Gains	-	-		405019900
	I		-	406010100
	-	-		
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-	406020100
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss			-	406020100 406990100
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities	-	-		
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income	-	-		406990100
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular			-	406990100 406999900
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual	-			406990100 406999900 501010100
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers		-		406990100 406999900 501010100 501010200
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA)			- - - - -	406990100 406999900 501010100 501010200 501010300 501020100
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA)			- - - - - - - -	406990100 406999900 501010100 501010200 501010300
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA)			- - - - - - - - -	406990100 406999900 501010100 501010200 501010300 501020100 501020200
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance			- - - - - - - - - - - - -	406990100 406999900 501010100 501010200 501010300 501020100 501020200 501020300
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance			- - - - - - - - - - - - - - - - - -	406990100 406999900 501010100 501010200 50102000 501020200 501020200 501020300 501020400
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Quarters Allowance			- - - - - - - - - - - - - - - - - - -	406990100 406999000 501010100 501010200 50102000 501020200 501020200 501020200 501020500 501020500 501020500 501020700
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance Productivity Incentive Allowance				406990100 406999000 501010100 501010200 50102000 501020200 501020200 501020300 501020500 501020500 501020500 501020500 501020500
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties Reversal of Impairment Loss Proceeds from Insurance/Indemnities Miscellaneous Income Salaries and Wages - Regular Salaries and Wages - Casual/Contractual Salaries and Wages - Substitute Teachers Personal Economic Relief Allowance (PERA) Representation Allowance (RA) Transportation Allowance (TA) Clothing/Uniform Allowance Subsistence Allowance Laundry Allowance			- - - - - - - - - - - - - - - - - - -	406990100 406999000 501010100 501010200 50102000 501020200 501020200 501020200 501020500 501020500 501020500 501020700

Hazard Pay	-	-		50102110
Longevity Pay	-	-		50102120
Overtime and Night Pay	-	-		50102130
Year End Bonus Cash Gift	-	-		50102140
Mid-Year Bonus	-	-		50102150
Other Bonuses and Allowances	-			50102160
Retirement and Life Insurance Premiums	-	-		50102990 50103010
Pag-IBIG Contributions	-	-		50103010 50103020
PhilHealth Contributions				50103030
Employees Compensation Insurance Premiums				50103040
Provident/Welfare Fund Contributions				50103050
Pension Benefits				50103030 50104010
Retirement Gratuity				50104020
Terminal Leave Benefits	-			50104020 50104030
Other Personnel Benefits				50104990
Traveling Expenses - Local	-			50201010
Traveling Expenses - Foreign	-			50201020
Training Expenses	-			50202010
Scholarship Grants/Expenses	-	-		50202020
Office Supplies Expenses	-			50203010
Accountable Forms Expenses	-			50203020
Non-Accountable Forms Expenses	-	-		50203030
Animal/Zoological Supplies Expenses	-	-		50203030 50203040
Food Supplies Expenses	-			50203050
Welfare Goods Expenses		-		50203060
Drugs and Medicines Expenses	-	-		50203000 50203070
Medical, Dental and Laboratory Supplies Expenses	-	-		50203070 50203080
Fuel, Oil and Lubricants Expenses	-	-		50203080 50203090
Agricultural and Marine Supplies Expenses	-	-		50203090 50203100
Fextbooks and Instructional Materials Expenses	-	-		50203100 50203110
Military, Police and Traffic Supplies Expenses	-	-		50203110 50203120
Chemical and Filtering Supplies Expenses				50203120
Semi - Expendable Machinery and Equipment Expenses - Machinery	-	-		50203130 50203210
Semi - Expendable Machinery and Equipment Expenses - Office Equipment	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Information and Communications Techno	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-		
Semi - Expendable Machinery and Equipment Expenses - Marine and Forsety Equipment	-	-		50203210
Semi - Expendable Machinery and Equipment Expenses - Airport Equipment				50203210
Semi - Expendable Machinery and Equipment Expenses - Communications Equipment	-	-		50203210
	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipmen Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Multary, Fonce and Security Equipment	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Printing Equipment	-	-		50203210 50203210
Semi - Expendable Machinery and Equipment Expenses - Sports Equipment	-	-		
	-	-		50203210
Semi - Expendable Machinery and Equipment Expenses - Technical and Scientific Equipment	-	-		50203210
Semi - Expendable Machinery and Equipment Expenses - Other Equipment	-	-		50203210
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	-	-		50203220
Semi - Expendable Furniture, Fixtures and Books Expenses - Books	-	-		50203220
Agricultural Produce Expenses	-	-		50203230
Aquaculture Produce Expenses	-	-		50203240
Prisoner Medical Support Expenses	-	-		50203290
Other Supplies and Materials Expenses	-	-		50203990
Water Expenses	-	-		50204010
Electricity Expenses	-	-		50204020
Gas/Heating Expenses	-	-		5020403
Other Utility Expenses	-	-		50204990
Postage and Courier Expenses	-	-		5020501
'elephone Expenses	-	-		50205020
nternet Subscription Expenses	-	-		50205030
Cable, Satellite, Telegraph and Radio Expenses	-	-		5020504
wards/Rewards Expenses	-	-	- 5	5020601
Prizes	-	-		5020602
ndemnities	-	-	- 5	5020603
Survey Expenses	-	-	- 5	5020701
Research, Exploration and Development Expenses	-	-	- 5	50207020
Demolition and Relocation Expenses	-	-	- 5	5020801
Desilting, Drilling and Dredging Expenses	-	-	- 5	50208020
Generation, Transmission and Distribution Expenses	-	-	- 5	5020901
Confidential Expenses	-	-	- 5	5021001
ntelligence Expenses	-	-	- 5	5021002
Extraordinary and Miscellaneous Expenses	-	-	- 5	5021003
egal Services	=	-	- 5	5021101
Auditing Services	-	-	- 5	5021102
Consultancy Services	-	-	- 5	5021103
Other Professional Services	-	-	- 5	5021199
Environment/Sanitary Services	-	-	- 5	5021201
Janitorial Services	-	-	- 5	5021202
		_		50212030
Security Services	-	-		
Security Services Other General Services	-	-		5021299

Repairs and Maintenance - Land Improvements				502120200
Repairs and Maintenance - Land Improvements Repairs and Maintenance - Infrastructure Assets	-	-	-	502130200 502130300
Repairs and Maintenance - Buildings and Other Structures			-	502130300
Repairs and Maintenance - Machinery and Equipment	-	-		502130500
Repairs and Maintenance - Transportation Equipment	-	-		5021306000
Repairs and Maintenance - Furniture and Fixtures	-	-	-	502130700
Repairs and Maintenance - Leased Assets	_	_	_	5021308000
Repairs and Maintenance - Leased Assets Improvements	-	-	-	502130900
Restoration and Maintenance - Heritage Assets	-	-	-	502131000
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	-	-	-	502132100
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-	-	502132200
Repairs and Maintenance - Others	-	-	-	502139800
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	-	502139900
Subsidy to National Government Agencies	-	-	-	502140100
Assistance to Other National Government Agencies	-	-	-	502140200
Assistance to Local Government Units	-	-	-	502140300
Budgetary Support to Government - Owned or Controlled Corporations	-	-	-	502140400
Assistance to Non - Government Organizations/Civil Society Organizations	-	-	-	502140500
Internal Revenue Allotment	-	-	-	502140600
Subsidy to Regional Offices/Staff Bureaus	-	-	-	502140700
Subsidy to Operating Units	-	-	-	502140800
Subsidy to Other Funds	-	-	-	502140900
Subsidies - Others	-	-	-	502140990
Taxes, Duties and Licenses	-	-	-	502150100
Fidelity Bond Premiums	-	-	=	502150200
Insurance Expenses	-	-	-	502150300
Labor and Wages	-	-	-	502160100
Advertising, Promotional and Marketing Expenses	-	-	-	502990100
Printing and Publication Expenses	-	-	=	5029902000
Representation Expenses	-	-	-	502990300
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	-	-	-	502990900
Loss on Guaranty	-	-	-	5029910000
Legal Defense Expense	-	-	-	502992100
Bank Transaction Fee	-	-	-	502992200
Other Maintenance and Operating Expenses	-	-	-	5029999000
Management Supervision/Trusteeship Fees	-	-	-	503010100
Interest Expenses	-	-	-	5030102000
Guarantee Fees	-	-	-	503010300
Bank Charges - Loans/Borrowings	-	-	-	503010400
Commitment Fees	-	-	-	503010500
Other Financial Charges	-	-	-	503019900
Direct Labor	-	-	-	504010100
Manufacturing Overhead	-	-	-	504010200
Cost of Sales	-	-	-	504020100
Depreciation - Investment Property	-	-	-	505010100
Depreciation - Land Improvements	-	-	-	505010200
Depreciation - Infrastructure Assets	-	-	-	505010300
Depreciation - Buildings and Other Structures	-	-	-	505010400
Depreciation - Machinery and Equipment	-	-	-	505010500
Depreciation - Transportation Equipment	-	-	-	505010600
Depreciation - Furniture, Fixtures and Books	-	-	-	505010700
Depreciation - Leased Assets	-	-	-	505010800
Depreciation - Leased Assets Improvements	-	-	-	505010900
Depreciation - Heritage Assets	-	-	-	505011000
Depreciation - Service Concession Assets	-	-	-	505011100
Depreciation - Bearer Biological Assets	-	-	-	505011300
			-	505011400
Depreciation - Bearer Trees, Plants and Crops	-	-		
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment	-	-	-	
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets		-	-	505020100
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets				505020100 505020200
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity		-		505020100 505020200 505030100
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables			- - - - -	505020100 505020200 505030100 505030200
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables				505020100 505020200 505030100 505030200 505030300
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations		- - - - - - - - -		505020100 505020200 505030100 505030200 505030300 505030400
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture			- - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030400 505030500
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables	- - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030400 505030500 505030600
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Other Receivables Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Inventories	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030400 505030500 505030600 505030700
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Other Receivables Impairment Loss - Investments in Joint Venture Impairment Loss - Investment Property	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 5050303000 505030500 505030500 505030600 505030600 505030600
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030200 505030200 505030400 505030500 505030500 505030500 505030500 505030800 505030900
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets			- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030400 505030600 505030700 505030800 505030900 505031000
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets Impairment Loss - Intangible Assets			- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030400 505030500 505030600 505030600 505030800 505030900 505031100
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Investments in Joint Venture Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets Impairment Loss - Intangible Assets Impairment Loss - Intangible Assets Impairment Loss - Other Assets			- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030100 505030200 505030300 505030500 505030500 505030500 505030500 505030500 505030900 505031100 505039900
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets Impairment Loss - Intangible Assets Impairment Loss - Other Assets Impairment Loss - Other Assets Loss on Foreign Exchange (FOREX)	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	505019900 505020100 505020200 505030200 505030200 505030200 505030500 505030500 505030500 505030500 505030500 505031000 505031100 505039900 505040100
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets Impairment Loss - Intangible Assets Impairment Loss - Other Assets Loss on Foreign Exchange (FOREX) Loss on Sale of Investments				505020100 505020200 505030100 505030200 505030300 505030500 505030500 505030500 505030500 505030500 505031000 505031100 505031000 505039900 505040200
Depreciation - Bearer Trees, Plants and Crops Depreciation - Other Property, Plant and Equipment Amortization - Intangible Assets Amortization - Service Concession - Intangible Assets Impairment Loss - Financial Assets Held to Maturity Impairment Loss - Loans and Receivables Impairment Loss - Loans and Receivables Impairment Loss - Lease Receivables Impairment Loss - Investments in Government-Owned or Contolled Corporations Impairment Loss - Investments in Joint Venture Impairment Loss - Investments in Joint Venture Impairment Loss - Other Receivables Impairment Loss - Investment Property Impairment Loss - Investment Property Impairment Loss - Property, Plant and Equipment Impairment Loss - Biological Assets Impairment Loss - Intangible Assets Impairment Loss - Other Assets Impairment Loss - Other Assets Loss on Foreign Exchange (FOREX)	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	505020100 505020200 505030200 505030200 505030400 505030500 505030600 505030600 505030900 505031000 505031100 505031900 505039900 505040100

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

ASSET & EXPENSES
LIAB, GE & INCOME
Difference

281,762.05 281,762.05

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

DEPARTMENT OF EDUCATION

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

	Amount		
Cash Flows From Operating Activities	2022	2021	
Cash Inflows			
Receipt of Notice of Cash Allocation		-	
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive			
receipt of NCA for TRA) Receipt of Notice of Transfer of Cash Allocation (NTCA)		-	
Receipt of NCA for Trust and Other Receipts	-	_	
Constructive Receipt of NCA for TRA	-	-	
Receipt of Working Fund for Foreign-Assisted Projects	-	-	
Collection of Income/Revenues			
Collection of tax revenue		-	
Collection of service and business income	-	-	
Collection of other income	-	-	
Receipt of shares, grants and donations Receipt of prior years' income	-	-	
Remittance from NGAs (for BTr NG Books only)	-	-	
Descirt of Assistance from Other NCAs, I CHe and COCCa			
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/OUs 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	662,070.28	2,175,373.57	
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	-	_	
Total Cash Inflows	662,070.28	2,175,373.57	
Cash Outflows			
Grant of Loans		-	
Release of funds for sub-loans		-	
Grant of loans	-	-	
Replenishment of negotiated MDS checks (for BTr NG Books only)			
Remittance to National Treasury		-	
Payment of Expenses			
· Guint of Experiors	<u>-</u>		

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	<u> </u>	-
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		33,000.00
Advances for operating expenses Advances for payroll	-	-
Advances for special purpose/time-bound undertakings	-	33,000.00
Advances to officers and employees	-	-
Prenoumento		
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	<u> </u>	-
Denne est ef den nefen de nevel le		
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	<u> </u>	-
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	-	-
		0 5 40 555 00
Other Disbursements Disbursements from inter-agency fund transfers	805,570.28	2,560,577.02
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)	<u> </u>	<u> </u>
A discrete such		
Adjustments Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust)	<u> </u>	-
Adjustment for dishonored checks	-	-
Adjustment for cash shortage	-	-

Reversing entry for unreleased checks in previous year (for commercial checks only) Other adjustments - Outflow

Total Cash Outflows	805,570.28
Net Cash Provided by (Used in) Operating Activities	(143,500.00)
Cash Flows from Investing Activities	
Cash Inflows	

-

2,593,577.02

(418,203.45)

Proceeds from Sale of Investment Property	<u> </u>	<u> </u>
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	
Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments	-	-
Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture	-	
Sale of other investments	-	-
Receipt of Cash Dividends	-	-
Proceeds from Matured/Return of Investments		
Redemption of long term investments		
Proceeds from matured investments	-	-
Proceeds from the return on investment in joint venture	-	-
Collection of Long-Term Loans		
Repayment of long term-loans by GOCCs/GFIs	-	-
Collection of long-term loans	-	-
Proceeds from Sale of Other Assets		
Total Cash Inflows	-	<u> </u>
Cash Outflows		
Purchase/Construction of Investment Property	-	· .
Purchase/Construction of Property, Plant and Equipment	<u> </u>	<u> </u>
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		
raciace of Bearer Freed, France and Gropp		
Purchase of Bearer Biological Assets	<u> </u>	<u> </u>
Purchase of breeding stocks Purchase of livestock	-	-
Purchase of frees, plants and crops	-	-
Purchase of aquaculture		-
Purchase of other bearer biological assets	-	-
Purchase of Intangible Assets		<u> </u>
Purchase of patents	-	-
Purchase of computer software	-	-
Purchase of websites Purchase of copyrights	-	-
Purchase of other intangible assets	-	-
Development in progress	-	-
Grant of Joans		
Grant of loans Release of funds for sub-loans		-
Grant of loans		-
Total Cash Outflows	-	-
Net Cash Provided by (Used in) Investing Activities	-	
-		
Cash Flows From Financing Activities		

Cash Flows From Financing Activities

Cash Inflows

Proceeds from issuance of bills and bonds		-
Proceeds from issuance of bills	-	-
Proceeds from issuance of bonds	-	-
Proceeds from Domestic and Foreign Loans	-	
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Total Cash Inflows	-	
Cash Outflows		
Payment of Long-Term Liabilities		
Payment of notes payable	-	-
Payment of domestic loans	-	-
Payment of foreign loans	-	-
Payment of finance lease payable	-	-
Payment of other long-term liabilities	-	-
Redemption of Bills/Bonds Issued	<u> </u>	
Payment for redemption of treasury bills		
Payment for redemption of bonds		-
Payment of interest expenses (BTR NG Debt and other NGAs with domestic and foreign loans)		
Payment for other financial expenses/charges (BTr NG only)	-	-
Total Cash Outflows		
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrese) in Cash and Cash Equivalents	(143,500.00)	(418,203.45)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	
Cash and Cash Equivalents, Beginning	1,514,459.91	1,932,663.36
Cash and Cash Equivalents, Ending	1,370,959.91	1,514,459.91
Total Cash Balance Per Pre-Closing TB		-

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Difference in Cash, Ending per Cash Flow and Pre-Closing TB Cash, Treasury Agency Deposit - Regular (to be closed at year-end)

Difference

PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

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		
	NOTES	<u>AMOUNTS</u>
Cash Flows From Operating Activities		2022
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 Adjustments		
Total Cash Inflows		662,070.28
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		
Adjustments Total Cash Outflows		805,570.28
Net Cash Provided by (Used in) Operating Activities		(143,500.00)
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		

	-	-
et Cash Provided By (Used In) Investing Activities	-	-
	=	
ash Flows From Financing Activities		
Cash Inflows	-	
Total Cash Inflows	-	-
	-	
Cash Outflows	-	
Total Cash Outflows	-	-
let Cash Provided By (Used In) Financing Activities	-	
et Cash Frovided by (osed in) Finalicing Activities	=	-
ncrease (Decrese) in Cash and Cash Equivalents	-	(143,500.00)
ffects 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	
Cash - Collecting Officer Petty Cash	1010101000 1010102000	
0		
Petty Cash	1010102000	- - 281,762.05
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010102000 1010201000	- - 281,762.05 -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account	1010102000 1010201000 1010202000	- - 281,762.05 - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account	1010102000 1010201000 1010202000 1010203000	- 281,762.05 - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits	1010102000 1010201000 1010202000 1010203000 1010204000	- 281,762.05 - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010102000 1010201000 1010202000 1010203000 1010204000 1010301000	- 281,762.05 - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account	1010102000 1010201000 1010202000 1010203000 1010204000 1010301000 1010302000	- 281,762.05 - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits	1010102000 1010201000 1010203000 1010204000 1010301000 1010302000 1010303000	- 281,762.05 - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account	1010102000 1010201000 1010203000 1010204000 1010301000 1010302000 1010303000 1010304000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular	1010102000 1010201000 1010203000 1010204000 1010301000 1010302000 1010303000 1010304000 1010401000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010303000 1010304000 1010401000 1010402000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account Cash - Treasury/Agency Deposit, Trust	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010303000 1010304000 1010401000 1010402000 1010403000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010303000 1010304000 1010401000 1010402000 1010403000 1010404000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010303000 1010304000 1010401000 1010402000 1010403000 1010405000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Trust	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010304000 1010401000 1010402000 1010403000 1010405000 1010405000 1010407000	- 281,762.05 - - - - - - - - - - - - - - - - - - -
Petty Cash Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account Cash in Bank - Local Currency, Time Deposits Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Current Account Cash in Bank - Foreign Currency, Savings Account Cash in Bank - Foreign Currency, Time Deposits Cash - Treasury/Agency Deposit, Regular Cash - Treasury/Agency Deposit, Special Account Cash - Treasury/Agency Deposit, Trust Cash - Modified Disbursement System (MDS), Regular Cash - Modified Disbursement System (MDS), Trust Cash - Modified Disbursement System (MDS), Trust Cash - Tax Remittance Advice	1010102000 1010201000 1010202000 1010204000 1010301000 1010302000 1010304000 1010401000 1010402000 1010403000 1010405000 1010406000	- 281,762.05 - - - - - - - - - - - - - - - - - - -

	EDUO AMION		
DEPARTMENT OF REGION			
COMPARATIVE STATEMENT OF CHA		ASSETS/FOULTY	
TRUST F		100210/220111	
DIVISION OF CITY OF SA		MONTE	
FOR THE PERIOD ENDED	DECEMBER 3	31, 2022	
	NOTES	Accumulated St	ırplus/(Deficit)
		2022	2021
Balance at December 31, 2021		-	-
Adjustments:			
Add/(Deduct):			
Changes in accounting policy		-	-
Prior Period Adjustments\Unrecorded Income and Expenses		-	-
Other Adjustments		-	-
Restated balance at December 31, 2021		-	-
Changes in Net Assets/Equity for Calendar Year			
Add/(Deduct):			
Surplus (Deficit) for the period		-	-
Adjustment of net revenue recognized directly in net assets/equity		-	-
Closing of Cash-Treasury/Agency Deposit, Regular		-	-
Closing of Cash-Treasury/Agency Deposit, Special Account		-	-
Closing/Adjustment of Cash-Treasury/Agency Deposit, Trust		-	-
Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only) Closing of Cash-Constructive Income and Other Remittances			
Closing of Cash-Constructive Income and Other Remutances Closing of Cash-Constructive Disbursements		_	_
Total Recognized revenue and expense for the period		-	-
Others			_
Balance as at December 31, 2022		-	-
			-
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			-
D:#			
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			
PREPARED BY:			

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<DESIGNATION>

CERTIFIED CORRECT:

	DEPARTMENT OF EDUCAT	ION	
	REGION III		
COMPARATIVE CONI	DENSED STATEMENT OF FI	NANCIAL PERFORMANCE	
	TRUST FUND		
DIVISI	ON OF CITY OF SAN JOSE I	DEL MONTE	
FOR TH	E PERIOD ENDED DECEMB	ER 31, 2022	
	NOTES	2022	2021
	NOTED	2022	2021
Revenue			
Tax Revenue		-	-
Service and Business Income		-	-
Shares, Grants and Donations		-	-
Gains		-	-
Total Revenue			-
Less: Current Operating Expenses			
Personnel Services			
Maintenance and Other Operating Expenses		-	-
Financial Expenses		-	-
Direct Costs		-	-
Non-Cash Expenses		-	-
Current Operating Expenses			-
Surplus/(Deficit) from Current Operations			-
Net Financial/ Assistance and Subsidy		-	-
Sale of Assets		-	-
Reversal of Impairment Loss		-	-
Miscellaneous Income		-	-
Gains		-	-
Losses		-	-
Surplus (Deficit) for the period		<u> </u>	-
		-	-

CERTIFIED CORRECT:

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DEPARTMENT OF EDUCAT REGION III	TON	
COMPARATIVE CONDENSED STATEMENT O	FINANCIAL POSITION	
TRUST FUND		
DIVISION OF CITY OF SAN JOSE		
AS AT DECEMBER 31, 20)22	
NOTES	<u>2022</u>	<u>2021</u>
ASSETS	<u> </u>	<u>avat</u>
Current Assets		
Cash and Cash Equivalents	281,762.05	1,514,459.91
Receivables	-	-
Inventories Investments	-	-
Other Current Assets	-	-
Total Current Assets	281,762.05	1,514,459.91
-		
Non - Current Assets		
Receivables Investments	-	-
Investments	-	-
Property, Plant and Equipment	-	-
Biological Assets	-	-
Intangible Assets	-	-
Other Non Current Assets		-
Total Non-Current Assets		-
_		
Total Assets	281,762.05	1,514,459.91
= LIABILITIES AND NET ASSETS/EQUITY	281,762.05	1,514,459.91
= JABILITIES AND NET ASSETS/EQUITY JABILITIES Current Liabilities	281,762.05	1,514,459.91
= JABILITIES JABILITIES Current Liabilities Financial Liabilities		1,514,459.91
= JABILITIES AND NET ASSETS/EQUITY JABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables	281,762.05	1,514,459.91 - -
= JABILITIES JABILITIES Current Liabilities Financial Liabilities	281,762.05	1,514,459.91 - - - -
= JABILITIES AND NET ASSETS/EQUITY JABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables	281,762.05 - - - - 130,980.00	1,514,459.91 - - - 1,340,489.10
= LABILITIES AND NET ASSETS/EQUITY LABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities		-
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities	- - - 130,980.00	
ABBILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables	- - - 130,980.00	
ABBILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables	- - - 130,980.00	
ABBILITIES AND NET ASSETS/EQUITY LABILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables	- - - 130,980.00	
ABBILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities	- - - - - - - - - - - - - - - - - - -	- - - 1,340,489.10 1,340,489.10 - - - -
ABBILITIES AND NET ASSETS/EQUITY LABILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Trust Liabilities Other Payables Trust Liabilities Other Payables	- - - 130,980.00	
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income	- - - - - - - - - - - - - - - - - - -	- - - 1,340,489.10 1,340,489.10 - - - -
ABBILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Trust Liabilities Other Payables Trust Liabilities Other Payables	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions	- - - - - - - - - - - - - - - - - - -	- - - 1,340,489.10 1,340,489.10 - - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABULITIES AND NET ASSETS/EQUITY ABULITIES Current Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Liabilities Total Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Assets Less Total Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABBILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Liabilities Total Liabilities	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -
ABILITIES AND NET ASSETS/EQUITY ABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Liabilities Inter-Assets Less Total Liabilities IET ASSETS/EQUITY Accumulated Surplus/Deficit	- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -

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DEPARTMENT OF EDUCATION REGION III PROVIDENT FUND DIVISION OF CITY OF SAN JOSE DEL MONTE PRE-CLOSING TRIAL BALANCE AS A<mark>T DECEMBER 31, 2022</mark> PROVIDENT FUND

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 Cash in Bank - Local Currency, Savings Account	3,569,578.26	-	3,569,578.26	1010202000 1010203000
Cash in Bank - Jocal Currency, Savings Account Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-	-	-	1010203000
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 Cash - Constructive Disbursements	-	-	-	1010408000 1010409000
Treasury Bills	-	-	-	1010409000
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 Allowance for Impairment - Investments in Treasury Bills - Foreign	-	-	-	1020202000
Investments in Treasury Bonds - Local	-	-	-	1020202200 1020203000
Allowance for Impairment - Investments in Treasury Bonds - Local		-	-	1020203000
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 Sinking Fund	-	-	-	1020501200 1020701000
Investments in Time Deposits - Local Currency		-	-	1020701000
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 Interests Receivable	-	-	-	1030104200 1030105000
Allowance for Impairment - Interests Receivable	-	-	-	1030105000
Dividends Receivable		-	-	1030105200
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 Allowance for Impairment - Loans Receivable - Others	29,008,499.12	-	29,008,499.12	1030199000
-	-	-	-	1030199200 1030201000
Operating Lease Receivable				1030201000
Operating Lease Receivable Allowance for Impairment - Operating Lease Receivable	-	-	-	
Operating Lease Receivable Allowance for Impairment - Operating Lease Receivable Finance Lease Receivable	-	-	-	1030202000
Allowance for Impairment - Operating Lease Receivable				
Allowance for Impairment - Operating Lease Receivable Finance Lease Receivable		-		1030202000
Allowance for Impairment - Operating Lease Receivable Finance Lease Receivable Allowance for Impairment - Finance Lease Receivable	-	-	-	1030202000 1030202200
Allowance for Impairment - Operating Lease Receivable Finance Lease Receivable Allowance for Impairment - Finance Lease Receivable Due from National Government Agencies				1030202000 1030202200 1030301000

Appendix 3

ue from Local Government Units Ilowance for Impairment - Due from Local Government Units	-	-	-
ue from Central Office			
ue from Bureaus	_	-	-
ue from Regional Offices	_	-	-
ue from Operating/Field Units	-	-	-
ue from Other Funds	-	-	-
eceivables - Disallowances/Charges	-	-	-
ue from Officers and Employees	-	-	-
llowance for Impairment - Due from Officers and Employees	-	-	-
ue from Non-Government Organizations/Civil Society Organizations	-	-	-
owance for Impairment - Due from Non-Government Organizations/Civil Society Organizations	-	-	-
her Receivables	-	-	-
lowance for Impairment - Other Receivables	-	-	-
erchandise Inventory	-	-	-
lowance for Impairment - Merchandise Inventory	-	-	-
od Supplies for Distribution	-	-	-
owance for Impairment - Food Supplies for Distribution elfare Goods for Distribution	-	-	-
owance for Impairment - Welfare Goods for Distribution	-	-	-
ugs and Medicines for Distribution	-	-	-
owance for Impairment - Drugs and Medicines for Distribution	-	-	
dical, Dental and Laboratory Supplies for Distribution			
owance for Impairment - Medical, Dental and Laboratory Supplies for Distribution		-	
ricultural and Marine Supplies for Distribution	-	-	-
owance for Impairment - Agricultural and Marine Supplies for Distribution	-	-	-
icultural Produce for Distribution	-	-	-
owance for Impairment - Agricultural Produce for Distribution	-	-	-
xtbooks and Instructional Materials for Distribution	-	-	-
owance for Impairment - Textbooks and Instructional Materials for Distribution	-	-	-
nstruction Materials for Distribution	-	-	-
owance for Impairment - Construction Materials for Distribution	-	-	-
operty and Equipment for Distribution	-	-	-
owance for Impairment - Property and Equipment for Distribution	-	-	-
uaculture Produce for Distribution	-	-	-
owance for Impairment - Aquaculture Produce for Distribution	-	-	-
her Supplies and Materials for Distribution	-	-	-
wance for Impairment - Other Supplies and Materials for Distribution w Materials Inventory	-	-	-
owance for Impairment - Raw Materials Inventory	-	-	-
rk-in-Process Inventory	-	-	-
wance for Impairment - Work-in-Process Inventory	-	-	-
ished Goods Inventory			-
owance for Impairment - Finished Goods Inventory	-	-	-
ice Supplies Inventory	-	-	-
owance for Impairment - Office Supplies Inventory	-	-	-
countable Forms, Plates and Stickers Inventory	-	-	-
owance for Impairment - Accountable Forms, Plates and Stickers Inventory	-	-	-
n-Accountable Forms Inventory	-	-	-
owance for Impairment - Non-Accountable Forms Inventory	-	-	-
imal/Zoological Supplies Inventory	-	-	-
owance for Impairment - Animal/Zoological Supplies Inventory	-	-	-
od Supplies Inventory	-	-	-
owance for Impairment - Food Supplies Inventory	-	-	-
ags and Medicines Inventory	-	-	-
wance for Impairment - Drugs and Medicines Inventory	-	-	-
dical, Dental and Laboratory Supplies Inventory	-	-	-
wance for Impairment - Medical, Dental and Laboratory Supplies Inventory	-	-	-
el, Oil and Lubricants Inventory wance for Impairment - Fuel, Oil and Lubricants Inventory	-	-	-
icultural and Marine Supplies Inventory	-	-	-
wance for Impairment - Agricultural and Marine Supplies Inventory	-	-	-
tbooks and Instructional Materials Inventory	-	-	
wance for Impairment - Textbooks and Instructional Materials Inventory	-	-	-
itary, Police and Traffic Supplies Inventory			
wance for Impairment - Military, Police and Traffic Supplies Inventory			
emical and Filtering Supplies Inventory	-	-	-
wance for Impairment - Chemical and Filtering Supplies Inventory	-	-	-
struction Materials Inventory	-	-	-
wance for Impairment - Construction Materials Inventory	-	-	-
icultural Produce for Consumption	-	-	-
owance for Impairment - Agricultural Produce for Consumption	-	-	-
uaculture Produce for Consumption	-	-	-
	-	-	-
owance for Impairment - Aquaculture Produce for Consumption	-	-	-
		_	-
ther Supplies and Materials Inventory	-	-	
lowance for Impairment - Aquaculture Produce for Consumption ther Supplies and Materials Inventory lowance for Impairment - Other Supplies and Materials Inventory emi-Expendable Machinery	-	-	-
her Supplies and Materials Inventory owance for Impairment - Other Supplies and Materials Inventory			-
ner Supplies and Materials Inventory owance for Impairment - Other Supplies and Materials Inventory mi-Expendable Machinery			

llowance for Impairment - Semi-Expendable Information and Communications Technology Equi	-	-	-
emi-Expendable Agricultural and Forestry Equipment	-	-	-
lowance for Impairment - Semi-Expendable Agricultural and Forestry Equipment emi-Expendable Marine and Fishery Equipment	-	-	-
llowance for Impairment - Semi-Expendable Marine and Fishery Equipment	-	-	-
emi-Expendable Airport Equipment	-	-	-
llowance for Impairment - Semi-Expendable Airport Equipment	-	-	-
emi-Expendable Communications Equipment	-	-	-
llowance for Impairment - Semi-Expendable Communications Equipment	-	-	-
emi-Expendable Disaster Response and Rescue Equipment	-	-	-
llowance for Impairment - Semi-Expendable Disaster Response and Rescue Equipment	-	-	-
emi-Expendable Military, Police and Security Equipment	-	-	-
lowance for Impairment - Semi-Expendable Military, Police and Security Equipment	-	-	-
emi-Expendable Medical Equipment	-	-	-
lowance for Impairment - Semi-Expendable Medical Equipment	-	-	-
mi-Expendable Printing Equipment	-	-	-
owance for Impairment - Semi-Expendable Printing Equipment	-	-	-
mi-Expendable Sports Equipment	-	-	-
owance for Impairment - Semi-Expendable Sports Equipment	-	-	-
mi-Expendable Technical and Scientific Equipment	-	-	-
lowance for Impairment - Semi-Expendable Technical and Scientific Equipment	-	_	-
mi-Expendable Construction Equipment	-	_	-
owance for Impairment - Semi-Expendable Construction Equipment	-	-	-
mi-Expendable Other Equipment	-	-	-
owance for Impairment - Semi-Expendable Other Equipment	-	-	-
mi-Expendable Furniture and Fixtures	-	-	-
owance for Impairment - Semi-Expendable Furniture and Fixtures	-	-	-
mi-Expendable Books	-	-	-
owance for Impairment - Semi-Expendable Books	-	-	-
estment Property, Land	-	-	-
cumulated Impairment Losses - Investment Property, Land	-	-	-
estment Property, Buildings	-	-	-
cumulated Depreciation - Investment Property, Buildings	-	-	-
cumulated Impairment Losses - Investment Property, Buildings	-	-	-
nstruction in Progress - Investment Property, Buildings	-	-	-
nd	-	-	-
cumulated Impairment Losses - Land	-	-	-
nd Improvements, Aquaculture Structures	-	-	-
cumulated Depreciation - Land Improvements, Aquaculture Structures	-	-	-
cumulated Impairment Losses - Land Improvements, Aquaculture Structures	-	-	-
nd Improvements, Reforestation Projects	-	-	-
cumulated Impairment Losses - Land Improvements, Reforestation Projects	-	-	-
her Land Improvements	-	-	-
cumulated Depreciation - Other Land Improvements	-	-	-
cumulated Impairment Losses - Other Land Improvements	-	-	-
ad Networks	-	-	-
cumulated Depreciation - Road Networks	-	-	-
cumulated Impairment Losses - Road Networks	-	-	-
od Control Systems	-	-	-
cumulated Depreciation - Flood Control Systems	-	-	-
cumulated Impairment Losses - Flood Control Systems	-	-	-
ver Systems	-	-	-
cumulated Depreciation - Sewer Systems	-	-	-
cumulated Impairment Losses - Sewer Systems	-	-	-
ter Supply Systems	-	-	-
cumulated Depreciation - Water Supply Systems	-	-	-
cumulated Impairment Losses - Water Supply Systems	-	-	-
wer Supply Systems	-	-	-
rumulated Depreciation - Power Supply Systems	-	-	-
umulated Impairment Losses - Power Supply Systems	-	-	-
mmunication Networks	-	-	-
cumulated Depreciation - Communication Networks	-	-	-
cumulated Impairment Losses - Communication Networks	-	-	-
aport Systems	-	-	-
numulated Depreciation - Seaport Systems	-	-	-
cumulated Impairment Losses - Seaport Systems	-	-	-
port Systems	-	-	-
rumulated Depreciation - Airport Systems	-	-	-
umulated Impairment Losses - Airport Systems	-	-	-
rks, Plazas and Monuments	-	-	-
cumulated Depreciation - Parks, Plazas and Monuments	-	-	-
cumulated Impairment Losses - Parks, Plazas and Monuments	-	-	-
ilway Systems	-	-	-
cumulated Depreciation - Railway Systems	-	-	-
cumulated Impairment Losses - Railway Systems	-	-	-
her Infrastructure Assets	-	-	-
cumulated Depreciation - Other Infrastructure Assets	-	-	-
cumulated Impairment Losses - Other Infrastructure Assets	-	-	-
	-	-	-
ildings			1
ldings umulated Depreciation - Buildings	-	-	-

chool Buildings	-	-	-
ccumulated Depreciation - School Buildings	-	-	-
ccumulated Impairment Losses - School Buildings	-	-	-
lospitals and Health Centers	-	-	-
ccumulated Depreciation - Hospitals and Health Centers	-	-	-
ccumulated Impairment Losses - Hospitals and Health Centers	-	-	-
Iarkets	-	-	-
ccumulated Depreciation - Markets	-	-	-
ccumulated Impairment Losses - Markets	-	-	-
laughterhouses	-	-	-
ccumulated Depreciation - Slaughterhouses	-	-	-
ccumulated Impairment Losses- Slaughterhouses	-	-	-
ostels and Dormitories	-	-	-
ccumulated Depreciation - Hostels and Dormitories	-	-	-
ccumulated Impairment Losses - Hostels and Dormitories	-	-	-
ther Structures	-	-	-
ccumulated Depreciation - Other Structures	-	-	-
ccumulated Impairment Losses - Other Structures	-	-	-
achinery	-	-	-
cumulated Depreciation - Machinery	-	-	-
ccumulated Impairment Losses - Machinery	-	-	-
ffice Equipment	-	-	-
cumulated Depreciation - Office Equipment	-	-	-
ccumulated Impairment Losses - Office Equipment	-	-	-
formation and Communication Technology Equipment	-	-	
cumulated Depreciation - Information and Communication Technology Equipment	_	_	
ecumulated Depretation Information and Communication Technology Equipment	-	-	
ricultural and Forestry Equipment		_	_
cumulated Depreciation - Agricultural and Forestry Equipment	-	-	-
cumulated Impairment Losses - Agricultural and Forestry Equipment	-	-	-
arine and Fishery Equipment	-		
	-	-	-
cumulated Depreciation - Marine and Fishery Equipment	-		-
cumulated Impairment Losses - Marine and Fishery Equipment	-	-	-
port Equipment	-	-	-
cumulated Depreciation - Airport Equipment	-	-	-
cumulated Impairment Losses - Airport Equipment	-	-	-
mmunication Equipment	-	-	-
cumulated Depreciation - Communication Equipment	-	-	-
cumulated Impairment Losses - Communication Equipment	-	-	-
nstruction and Heavy Equipment	-	-	-
cumulated Depreciation - Construction and Heavy Equipment	-	-	-
cumulated Impairment Losses - Construction and Heavy Equipment	-	-	-
saster Response and Rescue Equipment	-	-	-
cumulated Depreciation - Disaster Response and Rescue Equipment	-	-	-
cumulated Impairment Losses - Disaster Response and Rescue Equipment	-	-	-
litary, Police and Security Equipment	-	-	-
cumulated Depreciation - Military, Police and Security Equipment	-	-	-
cumulated Impairment Losses - Military, Police and Security Equipment	-	-	-
dical Equipment	-	-	-
cumulated Depreciation - Medical Equipment	-	-	-
cumulated Impairment Losses - Medical Equipment	-	-	-
inting Equipment	-	-	-
cumulated Depreciation - Printing Equipment	-	-	-
cumulated Impairment Losses - Printing Equipment	-	-	-
orts Equipment	-	-	-
cumulated Depreciation - Sports Equipment	-	-	-
cumulated Impairment Losses - Sports Equipment	_	_	_
chnical and Scientific Equipment	-	-	-
cumulated Depreciation - Technical and Scientific Equipment			
cumulated Impairment Losses - Technical and Scientific Equipment	-	-	-
her Equipment			
	-	-	-
cumulated Depreciation - Other Equipment	-	-	-
cumulated Impairment Losses - Other Equipment	-	-	-
tor Vehicles	-	-	-
cumulated Depreciation - Motor Vehicles	-	-	-
cumulated Impairment Losses - Motor Vehicles	-	-	-
ins	-	-	-
cumulated Depreciation - Trains	-	-	-
cumulated Impairment Losses - Trains	-	-	-
crafts and Aircrafts Ground Equipment	-	-	-
cumulated Depreciation - Aircrafts and Aircrafts Ground Equipment	-	-	-
cumulated Impairment Losses - Aircrafts and Aircrafts Ground Equipment	-	-	-
atercrafts	-	-	-
	-	-	-
cumulated Depreciation - Watercrafts	-	-	-
ccumulated Depreciation - Watercrafts ccumulated Impairment Losses - Watercrafts	1		-
ccumulated Impairment Losses - Watercrafts			-
ccumulated Impairment Losses - Watercrafts ther Transportation Equipment	-	-	
ccumulated Impairment Losses - Watercrafts ther Transportation Equipment ccumulated Depreciation - Other Transportation Equipment	-	-	-
ccumulated Impairment Losses - Watercrafts ther Transportation Equipment ccumulated Depreciation - Other Transportation Equipment ccumulated Impairment Losses - Other Transportation Equipment	-	-	-
cumulated Impairment Losses - Watercrafts her Transportation Equipment cumulated Depreciation - Other Transportation Equipment	-	-	

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poks	-	-	-
ccumulated Depreciation - Books	-	-	-
ccumulated Impairment Losses - Books	-	-	-
eased Asset, Land	-	-	-
ccumulated Impairment Losses - Leased Asset, Land	-	-	-
eased Asset, Buildings and Other Structures	-	-	-
ccumulated Depreciation - Leased Asset, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset, Buildings and Other Structures	-	-	-
eased Asset, Machinery and Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Machinery and Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Machinery and Equipment	-	-	-
eased Asset, Transportation Equipment	-	-	-
ccumulated Depreciation - Leased Asset, Transportation Equipment	-	-	-
ccumulated Impairment Losses - Leased Asset, Transportation Equipment	-	-	-
eased Asset, Furniture and Fixtures	-	-	-
ccumulated Depreciation - Leased Asset, Furniture and Fixtures	-	-	-
ccumulated Impairment Losses - Leased Asset, Furniture and Fixtures	-	-	-
ther Leased Assets	-	-	-
ccumulated Depreciation - Other Leased Asset	-	-	-
cumulated Impairment Losses - Other Leased Asset	-	-	-
ased Asset Improvements, Land	-	-	-
cumulated Depreciation - Leased Asset Improvements, Land	-	-	-
cumulated Impairment Losses - Leased Asset Improvements, Land		-	-
eased Asset Improvements, Buildings and Other Structures	-	-	-
	-	-	-
comulated Depreciation - Leased Asset Improvements, Buildings and Other Structures	-	-	-
ccumulated Impairment Losses - Leased Asset Improvements, Buildings and Other Structures	-	-	-
her Leased Asset Improvements	-	-	-
commuted Depreciation - Other Leased Asset Improvements	-	-	-
cumulated Impairment Losses - Other Leased Asset Improvements	-	-	-
istorical Buildings	-	-	-
ccumulated Depreciation - Historical Buildings	-	-	-
ccumulated Impairment Losses - Historical Buildings	-	-	-
orks of Arts and Archeological Specimens	-	-	-
cumulated Depreciation - Works of Arts and Archeological Specimens	-	-	-
cumulated Impairment Losses - Works of Arts and Archeological Specimens	-	-	-
her Heritage Assets	-	-	-
cumulated Depreciation - Other Heritage Assets	-	-	-
cumulated Impairment Losses - Other Heritage Assets	-	-	-
rvice Concession - Road Networks	-	-	-
cumulated Depreciation - Service Concession - Road Networks	-	-	-
cumulated Impairment Losses - Service Concession - Road Networks	-	-	-
rvice Concession - Flood Control Systems	-	-	-
cumulated Depreciation - Service Concession - Flood Control Systems	-	-	-
ccumulated Impairment Losses - Service Concession - Flood Control Systems	-	-	-
rvice Concession - Sewer Systems	-	-	-
ccumulated Depreciation - Service Concession - Sewer Systems	-	-	-
cumulated Impairment Losses - Service Concession - Sewer Systems	-	-	-
ervice Concession - Water Supply Systems	-	-	-
cumulated Depreciation - Service Concession - Water Supply Systems	-	-	-
cumulated Impairment Losses - Service Concession - Water Supply Systems	_	_	_
rvice Concession - Power Supply Systems		_	
cumulated Depreciation - Service Concession - Power Supply Systems			
cumulated Impairment Losses - Service Concession - Power Supply Systems	-	-	-
rvice Concession - Communication Networks	-	-	-
cumulated Depreciation - Service Concession - Communication Networks	-	-	-
cumulated Impairment Losses - Service Concession - Communication Networks	-	-	-
rvice Concession - Seaport Systems	-	-	-
cumulated Depreciation - Service Concession - Seaport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Seaport Systems	-	-	-
rvice Concession - Airport Systems	-	-	-
cumulated Depreciation - Service Concession - Airport Systems	-	-	-
cumulated Impairment Losses - Service Concession - Airport Systems	-	-	-
rvice Concession - Parks, Plazas and Monuments	-	-	-
cumulated Depreciation - Service Concession - Parks, Plazas and Monuments	-	-	-
cumulated Impairment Losses - Service Concession - Parks, Plazas and Monuments	-	-	-
rvice Concession - Railway Systems	-	-	-
cumulated Depreciation - Service Concession - Railway Systems	-	-	-
cumulated Impairment Losses - Service Concession - Railway Systems	-	-	-
rvice Concession - Buildings and Other Structures		-	
cumulated Depreciation - Service Concession - Buildings and Other Structures	-	-	-
cumulated Impairment Losses - Service Concession - Buildings and Other Structures	-	-	-
			-
ther Service Concession Assets	-	-	-
	-	-	-
ccumulated Depreciation - Other Service Concession Assets	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets		-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops	-		1
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Other Service Concession Assets carer Trees, Plants and Crops			-
ccumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops ccumulated Depreciation - Bearer Trees, Plants and Crops	-		
cumulated Impairment Losses - Other Service Concession Assets earer Trees, Plants and Crops cumulated Depreciation - Bearer Trees, Plants and Crops cumulated Impairment Losses - Bearer Trees, Plants and Crops	-	-	-

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onstruction in Progress - Leased Assets	-	-	-
onstruction in Progress - Leased Asset Improvements	-	-	-
onstruction in Progress - Furniture and Fixtures	-	-	-
onstruction in Progress - Heritage Assets onstruction in Progress - Service Concession Assets	-	-	-
Vork/Zoo and/or Other Animals	-	-	-
ccumulated Depreciation - Work/Zoo and/or Other Animals	-	-	-
ccumulated Impairment Losses - Work/Zoo and/or Other Animals	-	-	-
rowing Work/Zoo and Other Animals			-
ther Property, Plant and Equipment	-	-	-
ccumulated Depreciation - Other Property, Plant and Equipment	-	_	-
ccumulated Impairment Losses - Other Property, Plant and Equipment	-	-	-
reeding Stocks	-	-	-
ccumulated Depreciation - Breeding Stocks	-	-	-
ccumulated Impairment Losses - Breeding Stocks	-	-	-
ivestock	-	-	-
ccumulated Depreciation - Livestock	-	-	-
ccumulated Impairment Losses - Livestock	-	-	-
rees, Plants and Crops	-	-	-
ccumulated Depreciation - Trees, Plants and Crops	-	-	-
ccumulated Impairment Losses - Trees, Plants and Crops	-	-	-
Juaculture	-	-	-
cumulated Depreciation - Aquaculture	-	-	-
cumulated Impairment Losses - Aquaculture	-	-	-
her Bearer Biological Assets	-	-	-
cumulated Depreciation - Other Bearer Biological Assets	-	-	-
cumulated Impairment Losses - Other Bearer Biological Assets	-	-	-
restock Held for Consumption/Sale/Distribution	-	-	-
cumulated Impairment Losses - Livestock Held for Consumption/Sale/Distribution	-	-	-
es, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
cumulated Impairment Losses - Trees, Plants and Crops Held for Consumption/Sale/Distribution	-	-	-
her Consumable Biological Assets	-	-	-
cumulated Impairment Losses - Other Consumable Biological Assets	-	-	-
tents	-	-	-
cumulated Amortization - Patents	-	-	-
cumulated Impairment Losses - Patents	-	-	-
mputer Software	-	-	-
cumulated Amortization - Computer Software	-	-	-
cumulated Impairment Losses - Computer Software	-	-	-
bsites	-	-	-
cumulated Amortization - Websites	-	-	-
cumulated Impairment Losses - Websites	-	-	-
pyrights	-	-	-
cumulated Amortization - Copyrights	-	-	-
cumulated Impairment Losses - Copyrights	-	-	-
her Intangible Assets	-	-	-
cumulated Amortization - Other Intangible Assets	-	-	-
cumulated Impairment Losses - Other Intangible Assets	-	-	-
rvice Concession - Intangible Assets	-	-	-
cumulated Amortization - Service Concession Intangible Asset	-	-	-
cumulated Impairment Losses - Service Concession Intangible Asset	-	-	-
velopment in Progress - Patents	-	-	-
velopment in Progress - Computer Software	-	-	-
velopment in Progress - Websites	-	-	-
velopment in Progress - Other Intangible Assets	-	-	-
vances for Operating Expenses	-	-	-
vances for Payroll	-	-	-
vances to Special Disbursing Officer	-	-	-
vances to Officers and Employees	-	-	-
vances to Contractors	-	-	-
paid Rent	-	-	-
paid Registration	-	-	-
epaid Interest	-	-	-
paid Insurance	-	-	-
paid Subscription	-	-	-
ner Prepayments	-	-	-
posit on Letters of Credit	-	-	-
aranty Deposits	-	-	-
her Deposits	-	-	-
ferred Discount on Treasury Bills and Bonds	-	-	-
quired Assets	-	_	-
cumulated Impairment Losses - Acquired Assets	-	-	-
reclosed Property/Assets	-	_	-
comulated Impairment Losses - Foreclosed Property/Assets	-	-	-
orfeited Property/Assets	-	-	-
council and the period of the	-	-	-
onfiscated Property/Assets	-	-	-
	-	-	-
cumulated Impairment Losses - Configurated Property / Assets	-		-
cumulated Impairment Losses - Confiscated Property/Assets			
cumulated Impairment Losses - Confiscated Property/Assets andoned/Surrendered Property/Assets cumulated Impairment Losses - Abandoned/Surrendered Property/Assets	-	-	-

commuted Impairment Losses Convectored Droparty /A			
Accumulated Impairment Losses - Sequestered Property/Assets	-	-	-
Other Assets	-	-	-
Accumulated Impairment Losses - Other Assets	-	-	-
Accounts Payable	-	-	-
Due to Officers and Employees	-	-	-
nternal Revenue Allotment Payable	-	-	-
Notes Payable	-	-	-
nterest Payable	-	-	-
Operating Lease Payable	-	-	-
inance Lease Payable	-	-	-
wards and Rewards Payable	-	-	-
ervice Concession Arrangements Payable	-	-	-
rizes Payable	-	-	-
demnities Payable	-	-	-
ayables to Joint Ventures	-	-	-
ayables to Joint Operators	-	-	-
reasury Bills Payable	-	-	-
onds Payable - Domestic	-	-	-
onds Payable - Foreign	-	-	-
ans Payable - Domestic	-	-	-
ans Payable - Foreign	-	-	-
ax Refunds Payable	-	-	-
ue to BIR	-	-	-
ue to GSIS	-	-	-
ue to Pag-IBIG	_	_	-
ue to PhilHealth	-	-	-
ae to NGAs	-	_	_
ue to GOCCs	-	_	_
ue to LGUs		-	
ue to Central Office	-	-	-
Le to Bureaus	-	-	-
ie to Regional Offices	-	-	
e to Operating Units	-	-	-
ie to Operating Units	-	-	-
ust Liabilities			
	-	-	-
ast Liabilities - Disaster Risk Reduction and Management Fund	-	-	-
il Bonds Payable	-	-	-
aaranty/Security Deposits Payable	-	-	-
astomers' Deposits Payable	-	-	-
ust Liabilities - Disallowances/Charges	-	-	-
ferred Finance Lease Revenue	-	-	-
ferred Service Concession Revenue	-	-	-
ferred Revenue from Grants and Donations	-	-	-
ner Deferred Credits	-	-	-
nearned Revenue - Investment Property	-	-	-
her Unearned Revenue	-	-	-
nsion Benefits Payable	-	-	-
ave Benefits Payable	-	-	-
tirement Gratuity Payable	-	-	-
her Provisions	-	-	-
her Payables	-	131,611.36	131,611.36
cumulated Surplus/(Deficit)	-	30,977,474.47	30,977,474.47
venue and Expense Summary	-	-	-
realized Gain/(Loss) from Changes in the Fair Value of Financial Assets	-	-	-
come Tax	-	-	-
ofessional Tax	-	-	-
avel Tax	-	-	-
migration Tax	-	-	-
tate Tax	-	-	-
nors Tax	-	_	
pital Gains Tax		-	
port Duties	-	-	-
trise Tax		-	-
usiness Tax	-	-	-
x on Sand, Gravel and Other Quarry Products			
	-	-	-
x on Delivery Vans and Trucks x on Forest Products		-	-
	-	-	-
cumentary Stamp Tax	-	-	-
tor Vehicles Users' Charge	-	-	-
her Taxes	-	-	-
x Revenue - Fines and Penalties - Taxes on Individual and Corporation	-	-	-
ax Revenue - Fines and Penalties - Property Taxes	-	-	-
ax Revenue - Fines and Penalties - Taxes on Goods and Services	-	-	-
ax Revenue - Fines and Penalties - Other Taxes	-	-	-
ermit Fees	-	-	-
egistration Fees	-	-	-
	-	-	-
Registration Plates, Tags and Stickers Fees		1	-
egistration Plates, Tags and Stickers Fees learance and Certification Fees	-	-	-
	-	-	
earance and Certification Fees			

Spectrum Usage Fees	-	_	_
Spectrum Usage Fees Legal Fees	-	-	-
nspection Fees	-	-	-
/erification and Authentication Fees	-	-	-
assport and Visa Fees	-	-	-
rocessing Fees	-	-	-
ines and Penalties - Service Income	-	-	-
ther Service Income	-	-	-
ichool Fees	-	-	-
ffiliation Fees	-	-	-
Examination Fees	-	-	-
eminar/Training Fees	-	-	-
ent/Lease Income	-	-	-
ommunication Network Fees	-	-	-
ransportation System Fees	-	-	-
Road Network Fees	-	-	-
Vaterworks System Fees	-	-	-
ower Supply System Fees	-	-	-
eaport System Fees	-	-	-
anding and Parking Fees	-	-	-
ncome from Hostels/Dormitories and Other Like Facilities	-	-	-
laughterhouse Operation noome from Printing and Publication	-	-	-
ales Revenue	-	-	-
ess: Sales Discounts	-	-	-
lospital Fees	-	-	-
lospital Discounts, Allowances and Free Services	-	-	-
uarantee Income	-	-	-
idelity Insurance Income	-	-	-
ividend Income	-	-	-
terest Income	-	1,601,622.82	1,601,622.82
nare in the Profit of Joint Venture	-	-	-
ines and Penalties - Business Income	-	-	-
ervice Concession Revenue	-	-	-
ther Business Income	-	-	-
absidy from National Government	-	-	-
ssistance from Other National Government Agencies	-	-	-
ssistance from Local Government Units	-	-	-
ssistance from Government-Owned or Controlled Corporations	-	-	-
absidy from Other Funds	-	-	-
ubsidy from Regional Office/Staff Bureau	-	-	-
have from National Wealth	-	-	-
hare from PAGCOR/PCSO			
hare from Earnings of Government-Owned or Controlled Corporations	-		
hare from Internal Revenue Collections	-	-	-
onations in Cash	-	-	-
onations in Kind	-	-	-
rants in Cash	-	-	-
rants in Kind	-	-	-
ain on Foreign Exchange (FOREX)	-	-	-
ain on Sale of Investments	-	-	-
ain on Sale of Investment Property	-	-	-
ain on Sale of Property, Plant and Equipment	-	-	-
ain on Initial Recognition of Biological Assets	-	-	-
ain on Sale of Biological Assets	-	-	-
ain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Physical Change	-	-	-
ain from Changes in Fair Value Less Costs to Sell of Biological Assets Due to Price Change	-	-	-
ain on Sale of Agricultural Produce	-	-	-
ain on Sale of Intangible Assets	-	-	-
ain from Changes in Fair Value of Financial Instruments ain on Initial Recognition of Agricultural Produce	-	-	-
ain on Initial Recognition of Agricultural Produce ain on Sale of Unserviceable Property	-	-	-
ther Gains	-	-	-
ale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-	-	-
eversal of Impairment Loss	-	-	-
roceeds from Insurance/Indemnities	-	-	-
iscellaneous Income	-	-	-
alaries and Wages - Regular	-	-	-
alaries and Wages - Casual/Contractual	-	-	-
alaries and Wages - Substitute Teachers	-	-	-
ersonal Economic Relief Allowance (PERA)	-	-	-
epresentation Allowance (RA)	-	-	-
ransportation Allowance (TA)	-	-	-
Clothing/Uniform Allowance	-	-	-
ubsistence Allowance	-	-	-
	-	-	-
aundry Allowance		-	-
-	-	-	
Juarters Allowance	-	-	-
aundry Allowance Quarters Allowance Productivity Incentive Allowance Overseas Allowance			-

			1	
Hazard Pay	-	-	-	5010211
Longevity Pay	-	-	-	5010212
Overtime and Night Pay Year End Bonus	-	-	-	5010213 5010214
Cash Gift	-	-	-	5010214
Mid-Year Bonus	-	_		5010216
Other Bonuses and Allowances	-	-	_	5010210
Retirement and Life Insurance Premiums	-	_	_	5010301
Pag-IBIG Contributions	-	-	-	5010302
PhilHealth Contributions	-	-	-	5010303
Employees Compensation Insurance Premiums	-	-	-	5010304
Provident/Welfare Fund Contributions	-	-	-	5010305
Pension Benefits	-	-	-	5010401
Retirement Gratuity	-	-	-	5010402
Terminal Leave Benefits	-	-	-	5010403
Other Personnel Benefits	-	-	-	5010499
Fraveling Expenses - Local	-	-	-	5020101
Traveling Expenses - Foreign	-	-	-	5020102
Training Expenses	-	-	-	5020201
Scholarship Grants/Expenses	-	-	-	5020202
Office Supplies Expenses	-	-	-	5020301
Accountable Forms Expenses	-	-	-	5020302
Non-Accountable Forms Expenses	-	-	-	5020303
Animal/Zoological Supplies Expenses	-	-	_	5020304
Yood Supplies Expenses	-	-	-	5020305
Velfare Goods Expenses	-	-	-	5020306
Drugs and Medicines Expenses	-	-		5020307
Medical, Dental and Laboratory Supplies Expenses	-	_	_	5020308
Fuel, Oil and Lubricants Expenses	-	_	_	5020309
gricultural and Marine Supplies Expenses		-		5020309
extbooks and Instructional Materials Expenses	-	-		5020310
filitary, Police and Traffic Supplies Expenses		-	-	5020311
Chemical and Filtering Supplies Expenses	-	-	-	5020312
emi - Expendable Machinery and Equipment Expenses - Machinery				5020313
emi - Expendable Machinery and Equipment Expenses - Office Equipment				5020321
emi - Expendable Machinery and Equipment Expenses - Information and Communications Techno				5020321
emi - Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	-	-	-	5020321
emi - Expendable Machinery and Equipment Expenses - Marine and Fishery Equipment	-	-	-	5020321
emi - Expendable Machinery and Equipment Expenses - Airport Equipment	-	-	-	5020321
emi - Expendable Machinery and Equipment Expenses - Communications Equipment	-	-	-	5020321
emi - Expendable Machinery and Equipment Expenses - Disaster Response and Rescue Equipment	-	-	-	5020321
Semi - Expendable Machinery and Equipment Expenses - Military, Police and Security Equipment				5020321
Semi - Expendable Machinery and Equipment Expenses - Medical Equipment				5020321
Semi - Expendable Machinery and Equipment Expenses - Printing Equipment		_		5020321
Semi - Expendable Machinery and Equipment Expenses - Sports Equipment		_		5020321
Semi - Expendable Machinery and Equipment Expenses - Technical and Scientific Equipment				5020321
Semi - Expendable Machinery and Equipment Expenses - Other Equipment		_		5020321
Semi - Expendable Furniture, Fixtures and Books Expenses - Furniture and Fixtures	-	_	_	5020322
Semi - Expendable Furniture, Fixtures and Books Expenses - Books				5020322
Igricultural Produce Expenses	-	-	-	5020322
iquaculture Produce Expenses				5020323
Prisoner Medical Support Expenses	-	-	-	
Other Supplies and Materials Expenses	-	-	1	5020329
			-	5020399
Vater Expenses	-	-	-	5020401
Clectricity Expenses	-	-	-	5020402
Sas/Heating Expenses	-	-	-	5020403
ther Utility Expenses	-	-	-	5020499
ostage and Courier Expenses	-	-	-	5020501
elephone Expenses	-	-	-	5020502
nternet Subscription Expenses	-	-	-	5020503
able, Satellite, Telegraph and Radio Expenses	-	-	-	5020504
wards/Rewards Expenses	-	-	-	5020601
rizes	-	-	-	5020602
ndemnities	-	-	-	5020603
urvey Expenses	-	-	-	5020701
esearch, Exploration and Development Expenses	-	-	-	5020702
emolition and Relocation Expenses	-	-	-	5020801
esilting, Drilling and Dredging Expenses	-	-	-	5020802
eneration, Transmission and Distribution Expenses	-	-	-	5020901
-	-	-	-	5021001
onfidential Expenses	-	-	-	5021002
onfidential Expenses telligence Expenses		-	-	5021003
onfidential Expenses telligence Expenses	-		-	5021101
onfidential Expenses atelligence Expenses xtraordinary and Miscellaneous Expenses	-	-		5021102
onfidential Expenses atelligence Expenses xtraordinary and Miscellaneous Expenses egal Services		-	-	5021103
onfidential Expenses ttelligence Expenses ttraordinary and Miscellaneous Expenses egal Services uditing Services	-		-	
Confidential Expenses Intelligence Expenses Extraordinary and Miscellaneous Expenses egal Services Inditing Services Consultancy Services	-	-		5021199
Confidential Expenses Intelligence Expenses Extraordinary and Miscellaneous Expenses egal Services unditing Services Consultancy Services Other Professional Services		-	-	5021199
Confidential Expenses Intelligence Expenses Extraordinary and Miscellaneous Expenses egal Services Consultancy Services Other Professional Services Environment/Sanitary Services	- - - 132,631.27	-	- 132,631.27	
Confidential Expenses Intelligence Expenses Extraordinary and Miscellaneous Expenses egal Services Auditing Services Consultancy Services Dther Professional Services Environment/Sanitary Services Janitorial Services	- - 132,631.27 -		- 132,631.27 -	5021199 5021201
Generation, Transmission and Distribution Expenses Confidential Expenses Intelligence Expenses Extraordinary and Miscellaneous Expenses Legal Services Auditing Services Consultancy Services Other Professional Services Environment/Sanitary Services Janitorial Services Security Services Other General Services Other General Services	- - - 132,631.27 - -		- 132,631.27 - -	502119 502129 502129

Repairs and Maintenance - Land Improvements				502120200
Repairs and Maintenance - Land Improvements Repairs and Maintenance - Infrastructure Assets	-	-	-	502130200 502130300
Repairs and Maintenance - Buildings and Other Structures		-		502130300
Repairs and Maintenance - Machinery and Equipment	-	-		502130500
Repairs and Maintenance - Transportation Equipment	-	-		5021306000
Repairs and Maintenance - Furniture and Fixtures	-	-	-	502130700
Repairs and Maintenance - Leased Assets	_	-	_	5021308000
Repairs and Maintenance - Leased Assets Improvements	-	-	-	5021309000
Restoration and Maintenance - Heritage Assets	-	-	-	502131000
Repairs and Maintenance - Semi-Expendable Machinery and Equipment	-	-	-	502132100
Repairs and Maintenance - Semi-Expendable Furniture, Fixtures and Books	-	-	-	502132200
Repairs and Maintenance - Others	-	-	-	502139800
Repairs and Maintenance - Other Property, Plant and Equipment	-	-	-	502139900
Subsidy to National Government Agencies	-	-	-	502140100
Assistance to Other National Government Agencies	-	-	-	502140200
Assistance to Local Government Units	-	-	-	502140300
Budgetary Support to Government - Owned or Controlled Corporations	-	-	-	502140400
Assistance to Non - Government Organizations/Civil Society Organizations	-	-	-	502140500
Internal Revenue Allotment	-	-	-	502140600
Subsidy to Regional Offices/Staff Bureaus	-	-	-	502140700
Subsidy to Operating Units	-	-	-	502140800
Subsidy to Other Funds	-	-	-	502140900
Subsidies - Others	-	-	-	502140990
Taxes, Duties and Licenses	-	-	-	502150100
Fidelity Bond Premiums	=	-	-	502150200
Insurance Expenses	-	-	-	502150300
Labor and Wages	-	-	-	502160100
Advertising, Promotional and Marketing Expenses	-	-	-	502990100
Printing and Publication Expenses	=	-	-	5029902000
Representation Expenses	-	-	-	502990300
Transportation and Delivery Expenses	-	-	-	5029904000
Rent/Lease Expenses	-	-	-	5029905000
Membership Dues and Contributions to Organizations	-	-	-	5029906000
Subscription Expenses	-	-	-	502990700
Donations	-	-	-	502990800
Litigation/Acquired Assets Expenses	-	-	-	502990900
Loss on Guaranty	-	-	-	502991000
Legal Defense Expense	-	-	-	502992100
Bank Transaction Fee	-	-	-	502992200
Other Maintenance and Operating Expenses	-	-	-	5029999000
Management Supervision/Trusteeship Fees	-	-	-	503010100
Interest Expenses	-	-	-	5030102000
Guarantee Fees	-	-	-	503010300
Bank Charges - Loans/Borrowings	-	-	-	503010400
Commitment Fees	-	-	-	503010500
Other Financial Charges	-	-	-	503019900
Direct Labor	-	-	-	504010100
Manufacturing Overhead	-	-	-	504010200
Cost of Sales	-	-	-	504020100
Depreciation - Investment Property	-	-	-	505010100
Depreciation - Land Improvements	-	-	-	505010200
Depreciation - Infrastructure Assets	-	-	-	505010300
Depreciation - Buildings and Other Structures	-	-	-	505010400
Depreciation - Machinery and Equipment	-	-	-	505010500
Depreciation - Transportation Equipment	-	-	-	505010600
Depreciation - Furniture, Fixtures and Books	-	-	-	505010700
Depreciation - Leased Assets	-	-	-	505010800
Depreciation - Leased Assets Improvements	-	-	-	505010900
Depreciation - Heritage Assets	-	-	-	505011000
Depreciation - Service Concession Assets	-	-	-	505011100
Depreciation - Bearer Biological Assets	-	-	-	505011300
Depreciation - Bearer Trees, Plants and Crops	-	-	-	505011400
Depreciation - Other Property, Plant and Equipment	-	-	-	505019900
Amortization - Intangible Assets	-	-	-	505020100
Amortization - Service Concession - Intangible Assets	-	-	-	505020200
Impairment Loss - Financial Assets Held to Maturity	-	-	-	505030100
Impairment Loss - Loans and Receivables	-	-	-	505030200
Impairment Loss - Lease Receivables	-	-	-	505030300
Impairment Loss - Investments in Government-Owned or Contolled Corporations	-	-	-	505030400
Impairment Loss - Investments in Joint Venture	-	-	-	505030500
Impairment Loss - Other Receivables	-	-	-	505030600
Impairment Loss - Inventories	-	-	-	505030700
Impairment Loss - Investment Property	-	-	-	505030800
Impairment Loss - Property, Plant and Equipment	-	-	-	505030900
Impairment Loss - Biological Assets	-	-	-	505031000
Impairment Loss - Intangible Assets	-	-	-	505031100
Impairment Loss - Other Assets	-	-	-	505039900
			1	505040100
Loss on Foreign Exchange (FOREX)	-	-	-	5055
Loss on Foreign Exchange (FOREX) Loss on Sale of Investments	-	-	-	505040200
Loss on Foreign Exchange (FOREX)		-	-	505040200 505040300 505040400

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

ASSET & EXPENSES LIAB, GE & INCOME Difference 32,710,708.65 32,710,708.65

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PREPARED BY:

<DESIGNATION>

CERTIFIED CORRECT:

DEPARTMENT OF EDUCATION

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

	Amount	
Cash Flows From Operating Activities	2022	<u>2021</u>
Cash Inflows		
Receipt of Notice of Cash Allocation	<u> </u>	-
Receipt of Notice of Cash Allocation (should not include receipt of NTCA and constructive receipt of NCA for TRA)		
Receipt of Notice of Transfer of Cash Allocation (NTCA)	-	-
Receipt of NCA for Trust and Other Receipts	-	-
Constructive Receipt of NCA for TRA Receipt of Working Fund for Foreign-Assisted Projects	-	-
Collection of Income/Revenues	1,601,622.82	1,227,819.35
Collection of tax revenue		-
Collection of service and business income Collection of other income	1,601,622.82	1,227,819.35
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	9,865,125.52	7,725,964.81
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 receivables from audit disallowances Collection of other receivables	-	-
Receipt of Inter-Agency Fund Transfers	<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	1,991,765.60	7,300,745.00
Receipt of funds from CO/Bureaus/ROs/OUs 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	<u> </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		-
Other Receipts	100.00	-
Advance collection of income Receipt of deposits on Letter of Credits	-	-
Receipt of refund of guaranty deposits	-	-
Receipt of payment for liquidated damages	-	-
Receipt of unused Petty Cash Fund Other deferred credits	-	-
Refund of overpayment of Personnel Services	-	-
Refund of overpayment of Maintenance and Other Operating Expenses	-	-
Receipt of refund of cash advances Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-	-
Other miscellaneous receipts	100.00	-
Adjustments		-
Restoration of cash for cancelled/lost/stale checks/ADA Restoration of cash for unreleased checks (for commercial checks only)	-	-
Other adjustments - inflow	-	-
Total Cash Inflows	13,458,613.94	16,254,529.16
Cash Outflows		
Grant of Loans	18,389,782.29	8,602,695.75
Release of funds for sub-loans Grant of loans	- 18,389,782.29	- 8,602,695.75
	10,007,102.29	0,002,093.73
Replenishment of negotiated MDS checks (for BTr NG Books only)	<u> </u>	
Remittance to National Treasury	<u> </u>	-
Payment of Expenses	132,631.27	137,157.87
r ayment or Expenses		137,137.07

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	3,182.67	
Advances for operating expenses	-	-
Advances for payroll Advances for special purpose/time-bound undertakings	3,182.67	-
Advances to reficers and employees	-	-
Decomposito		
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	-	-
Descurs and a C Daw as the		
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	<u> </u>	
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	<u> </u>	
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	-	-
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	412,946.59	273,361.59
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	-	-
Refund of cash advances Other disbursements	- 412,946.59	- 273,361.59
Devenue of Heavilland NCA (NTA (Dabit to convert Solution from Notice 1.2		
Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)	<u> </u>	-
Adjustments	0.30	-
Reversion of unused NCA (Debit to Cash-Treasury/Agency Deposit, Special Account/Trust) Adjustment for dishonored checks	-	-
Adjustment for cash shortage	-	-

Reversing entry for unreleased checks in previous year (for commercial checks only) 0.30 Other adjustments - Outflow 18,938,543.12 **Total Cash Outflows** 9,013,215.21 Net Cash Provided by (Used in) Operating Activities (5,479,929.18) 7,241,313.95 **Cash Flows from Investing Activities Cash Inflows** Proceeds from Sale of Investment Property Proceeds from Sale/Disposal of Property, Plant and Equipment Proceeds from Sale of Stocks/Bonnds/Marketable Securities and Other Investments Proceeds from sale of stocks/bonds/marketable securities Sale of investment in joint venture Sale of other investments Receipt of Cash Dividends Proceeds from Matured/Return of Investments Redemption of long term investments Proceeds from matured investments Proceeds from the return on investment in joint venture Collection of Long-Term Loans Repayment of long term-loans by GOCCs/GFIs Collection of long-term loans Proceeds from Sale of Other Assets **Total Cash Inflows** Cash Outflows Purchase/Construction of Investment Property Purchase/Construction of Property, Plant and Equipment Purchase of land Payment for land improvements Construction of infrastructure assets Construction of buildings and other structures Purchase of machinery and equipment Purchase of transportation equipment Purchase of furniture, fixtures and books Payments for leased assets improvements Construction in progress Construction/Acquisition of heritage assets Payment of Servie Concession Arrangements Payable Purchase of other property, plant and equipment Payment of right-of-way Advances to contractors Payment of guaranty deposit Payment of retention fee to contractors Payment of other fees charged to the projects Payment of incidental expenses Payment for rehabilitation of property, plant and equipment (capitalized repair) Payment of prior years' accounts payable for the construction of property, plant and equipment Investments Investment in stocks/bonds/marketable securities Investment in GOCCs/GFIs Investment in joint venture Other long-term investments Purchase of Bearer Trees, Plants and Crops Purchase of Bearer Biological Assets Purchase of breeding stocks Purchase of livestock Purchase of trees, plants and crops Purchase of aquaculture Purchase of other bearer biological assets Purchase of Intangible Assets Purchase of patents Purchase of computer software Purchase of websites Purchase of copyrights Purchase of other intangible assets Development in progress Grant of loans Release of funds for sub-loans Grant of loans **Total Cash Outflows** Net Cash Provided by (Used in) Investing Activities **Cash Flows From Financing Activities**

Cash Inflows

Proceeds from issuance of bills and bonds	-	
Proceeds from issuance of bills	-	-
Proceeds from issuance of bonds	-	-
Proceeds from Domestic and Foreign Loans	-	-
Proceeds from issuance of notes payable	-	-
Proceeds from domestic loans	-	-
Proceeds from foreign loans	-	-
Total Cash Inflows	-	-
Cash Outflows		
Payment of Long-Term Liabilities	<u> </u>	
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)	<u> </u>	-
Payment for other financial expenses/charges (BTr NG only)	-	
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Financing Activities	-	-
Increase (Decrese) in Cash and Cash Equivalents	(5,479,929.18)	7,241,313.95
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	
Cash and Cash Equivalents, Beginning	9,049,507.44	1,808,193.49
Cash and Cash Equivalents, Ending	3,569,578.26	9,049,507.44
Total Cash Balance Per Pre-Closing TB		-

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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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<DESIGNATION>

CERTIFIED CORRECT:

	DEPARTMENT OF EDUCATION		
	REGION III		
	COMPARATIVE CONDENSED STATEMENT OF CA	SH FLOWS	
	PROVIDENT FUND		
	DIVISION OF CITY OF SAN JOSE DEL MOI		
	FOR THE PERIOD ENDED DECEMBER 31, 2	2022	
	NOTES	AMOUN	Te
	NOTES	AMOUN	15
C	ash Flows From Operating Activities	2022	<u>2021</u>
Ca	ash Inflows		
	Receipt of Notice of Cash Allocation	<u> </u>	-
	Collection of Income/Revenues	1,601,622.82	1,227,819.35
	Remittance from NGAs (for BTr NG Books only)		-
	Receipt of Assistance from Other NGAs, LGUs and GOCCs		-
	Collection of Receivables Receipt of Inter-Agency Fund Transfers	9,865,125.52	7,725,964.81
	Receipt of Intra-Agency Fund Transfers	1,991,765.60	7,300,745.00
	Trust Receipts	-	-
	Other Receipts	100.00	-
	Adjustments	-	
Т	otal Cash Inflows	13,458,613.94	16,254,529.16
Ca	ash Outflows		
	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	132,631.27	137,157.87
	Purchase of Inventories		-
	Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books		-
	Purchase of Consumable Biological Assets		-
	Grant of Cash Advances Prepayments	3,182.67	-
	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	412,946.59	273,361.59
	Reversal of Unutilized NCA/NTA (Debit to account Subsidy from National Government)		-
	Adjustments	0.30	-
т	otal Cash Outflows	18,938,543.12	9,013,215.21
- 1		-0,200,010111	2,010,110,11
N	et Cash Provided by (Used in) Operating Activities	(5,479,929.18)	7,241,313.95
Ca	ash Flows from Investing Activities		
	ash Inflows		
	asu 11110w5		
	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	<u> </u>	-
	Proceeds from Sale of Other Assets		-
т	otal Cash Inflows	<u> </u>	
	· · · · · · · · · · · · · · · · · · ·		
C	ash Outflows		
	Purchase/Construction of Investment Property		-
	Purchase/Construction of Property, Plant and Equipment		-
	Investments	<u> </u>	-

Purchase of Bearer Trees, Plants and Crops			
Purchase of Bearer Biological Assets	:	<u> </u>	
Purchase of Intangible Assets			-
Grant of loans		-	-
otal Cash Outflows		<u> </u>	-
et Cash Provided By (Used In) Investing Activities			-
ash Flows From Financing Activities			
ash Inflows			
Proceeds from issuance of bills and bonds			-
Proceeds from Domestic and Foreign Loans		-	-
otal Cash Inflows			-
ash Outflows			
Payment of Long-Term Liabilities			-
Redemption of Bills/Bonds Issued	antio and foreign 1		-
Payment of interest expenses (BTR NG Debt and other NGAs with dom Payment for other financial expenses/charges (BTr NG only)	estic and loreign loans)	<u> </u>	
rayment for other infancial expenses/cliarges (D11 NO 0111)		<u> </u>	-
otal Cash Outflows			-
et Cash Provided By (Used In) Financing Activities		-	-
crease (Decrese) in Cash and Cash Equivalents		(5,479,929.18)	7,241,313.95
ffects of Exchange Rate Changes on Cash and Cash Equivalents		-	
ash and Cash Equivalents, Beginning		9,049,507.44	1,808,193.49
ash and Cash Equivalents, Ending		3,569,578.26	9,049,507.44
Cash - Collecting Officer	1010101000	-	
Petty Cash	1010102000	-	
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	1010201000	-	
Cash in Bank - Local Currency, Current Account Cash in Bank - Local Currency, Savings Account	1010202000 1010203000	3,569,578.26	
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	1010203000	-	
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 Cash - Tax Remittance Advice	1010406000	-	
Cash - Tax Remittance Advice Cash - Constructive Income and Remittances	1010407000 1010408000	-	
Cash - Constructive Income and Remittances	1010408000	-	
Treasury Bills	1010501000	-	
	1010502000	-	
Time Deposits - Local Currency			
Time Deposits - Local Currency Time Deposits - Foreign Currency	1010503000	-	

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DEPARTMENT OF REGION			
COMPARATIVE STATEMENT OF CHA		SETS/EQUITY	
PROVIDENT			
DIVISION OF CITY OF SAM	I JOSE DEL MOI	NTE	
FOR THE PERIOD ENDED	DECEMBER 31, 2	2022	
	NOTES	Accumulated Surpl	us/(Deficit)
	NOTED	nooumulatou bulpi	20, (2011010)
		2022	2021
Balance at December 31, 2021		29,520,284.61	18,551,586.5
Adjustments:			,,
Add/(Deduct):			
Changes in accounting policy		-	-
Prior Period Adjustments\Unrecorded Income and Expenses		1,457,189.86	9,896,544.6
Other Adjustments		-	-
Restated balance at December 31, 2021		30,977,474.47	28,448,131.1
Changes in Net Assets/Equity for Calendar Year		· · · · · · · · · · · · · · · · · · ·	
Add/(Deduct):		1 460 004 75	1 050 150 -
Surplus (Deficit) for the period		1,468,991.55	1,072,153.4
Adjustment of net revenue recognized directly in net assets/equity		-	-
Closing of Cash-Treasury/Agency Deposit, Regular		-	-
Closing of Cash-Treasury/Agency Deposit, Special Account Closing/Adjustment of Cash-Treasury/Agency Deposit, Trust		_	-
Closing of Cash-Tax Remittance Advice (BIR, BOC and BTr NG only)		-	-
Closing of Cash-Constructive Income and Other Remittances		-	-
Closing of Cash-Constructive Disbursements		-	-
Total Recognized revenue and expense for the period		1,468,991.55	1,072,153.4
Others		-	-
Balance as at December 31, 2022		32,446,466.02	29,520,284.61
- 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			1,468,991.5
Per Statement of Financial Performance			1,468,991.5
Difference			
metenee			-
Cash, Treasury Agency Deposit - Regular (to be closed at year-end)			
Difference			

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2022 1,601,622.82 - 1,601,622.82 - 132,631.27	2021 1,209,311.34 - - 1,209,311.34 - - - - 137,157.87
1,601,622.82	1,209,311.34
1,601,622.82	1,209,311.34
1,601,622.82	1,209,311.34
	-
	-
- 132,631.27 -	- 137,157.87
- 132,631.27 -	- 137,157.87
132,631.27	137,157.87
-	
	-
-	-
132,631.27	137,157.87
1,468,991.55	1,072,153.47
-	-
-	-
-	-
-	-
-	-
-	-
1,468,991.55	1,072,153.47
	- - - - - 1,468,991.55

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CERTIFIED CORRECT:

DEPARTMENT OF EDUCA REGION III	TION	
COMPARATIVE CONDENSED STATEMENT O	F FINANCIAL POSITION	
PROVIDENT FUND		
DIVISION OF CITY OF SAN JOSE	DEL MONTE	
AS AT DECEMBER 31, 2	022	
NOTES	<u>2022</u>	<u>2021</u>
ASSETS Current Assets		
Cash and Cash Equivalents	2 560 578 26	0 040 507 44
Receivables	3,569,578.26 28,786,929.76	9,049,507.44 18,759,712.25
Inventories	-	
Investments	_	-
Other Current Assets	_	_
Total Current Assets	32,356,508.02	27,809,219.69
	02,000,000.02	21,009,219.09
Non - Current Assets		
Receivables	221,569.36	1,842,671.44
Investments	-	-
Investment Property	-	-
Property, Plant and Equipment	-	-
Biological Assets	-	-
Intangible Assets	-	-
Other Non Current Assets	-	-
Total Non-Current Assets	221,569.36	1,842,671.44
Total Assets		00 (51 001 10
10141 ASSELS	32,578,077.38	29,651,891.13
LIABILITIES AND NET ASSETS/EQUITY		
,		
-		
-		
LIABILITIES	<u>-</u>	-
LIABILITIES Current Liabilities	-	-
LIABILITIES Current Liabilities Financial Liabilities	- - -	- -
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables	- - - -	- - -
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables	- - - - 131,611.36	- - - 131,606.52
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities	- - - 131,611.36 131,611.36	- - - 131,606.52 131,606.52
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities		
LIABILITIES Current Liabilities Financial Liabilities Intre-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income		
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Other Payables Deferred Credits/Unearned Income Provisions	131,611.36 - - - - - - - - - -	
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income		
LIABILITIES Current Liabilities Financial Liabilities Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions	131,611.36 - - - - - - - - - -	131,606.52 - - - - - - - - - - - - -
LIABILITIES Current Liabilities Financial Liabilities Intre-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities	131,611.36 - - - - - - - - - - - - - - -	131,606.52 - - - - - - - - - - - - -
CUABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Total Current Liabilities Non- Current Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Liabilities Total Liabilities	131,611.36 - - - - - - - - - - - - - - - - - - -	131,606.52 - - - - - - - - - - - - - - - - - - -
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Financial Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Assets Less Total Liabilities NET ASSETS/EQUITY	131,611.36 - - - - - - - - - - - - - - - - - - -	131,606.52 - - - - - - - - - - - - - - - - - - -
LIABILITIES Current Liabilities Financial Liabilities Inter-Agency Payables Intra-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Non- Current Liabilities Financial Liabilities Inter-Agency Payables Trust Liabilities Other Payables Total Current Liabilities Inter-Agency Payables Intra-Agency Payables Intra-Agency Payables Intra-Agency Payables Deferred Credits/Unearned Income Provisions Total Non- Current Liabilities Total Non- Current Liabilities	131,611.36 - - - - - - - - - - - - - - - - - - -	131,606.52

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