



DEPARTMENT OF EDUCATION  
Koronadal City

Division of South Cotabato

CONSOLIDATED PRE - CLOSING TRIAL BALANCE  
As of December 31, 2018



Org Code : 070010812003  
Location Code 126308000

Fund Source Code : 01100000  
MFOPAP Code : 00000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Petty Cash Fund	1010102000	50,000.00	
Receivables - Disallowances/Charges	1030501000	429,319.98	
Office Supplies Inventory	1040401000	38,250.75	
Other Supplies and Materials Inventory	1040499000	1,312,798.43	
Semi-Expendable Office Equipment	1040502000	1,078,134.00	
Semi-Expendable Information and Communications Technology Equipment	1040503000	498,082.14	
Semi-Expendable Technical and Scientific Equipment	1040513000	1,232,528.45	
Semi-Expendable Other Machinery and Equipment	1040519000	134,827.10	
Semi-Expendable Furniture and Fixtures	1040601000	425,178.97	
Land	1080101000	18,128,187.08	
Power Supply Systems	1080305000	13,810,797.03	
Buildings	1080401000	1,512,158.73	
<i>Accumulated Depreciation-Buildings</i>	1080401100		1,430,037.15
School Buildings	1080402000	965,987,946.11	
<i>Accumulated Depreciation-School Buildings</i>	1080402100		198,010,460.65
Other Structures	1080499000	14,233,189.79	
<i>Accumulated Depreciation-Other Structures</i>	1080499100		5,583,978.74
Office Equipment	1080502000	4,750,498.37	
<i>Accumulated Depreciation-Office Equipment</i>	1080502100		2,865,814.10
Information and Communication Technology Equipment	1080503000	8,724,027.86	
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	1080503100		5,169,800.28
Motor Vehicles	1080601000	3,323,513.40	
<i>Accumulated Depreciation - Motor Vehicles</i>	1080601100		2,330,328.30
Furniture and Fixtures	1080701000	1,177,255.54	
<i>Accumulated Depreciation-Furniture and Fixtures</i>	1080701100		359,831.98
Books	1080702000	214,856.41	
Construction in Progress-Buildings and Other Structures	1089903000	105,112,759.09	
Other Property, Plant and Equipment	1089899000	682,402.75	
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	1089899100		493,477.11
Advances for Operating Expenses	1990101000	8,272,389.23	
Advances to Special Disbursing Officer	1990103000	178,000.00	
Advances to Officers and Employees	1990104000	523,001.80	
Advances to Contractors	1990201000	1,593,529.78	
Guaranty Deposits	1990302000	150,000.00	
Other Assets	1999999000	358,392.37	
Accounts Payable	2010101000		185,755,023.12
Due to Officers and Employees	2010102000		796,198.34
Due to BIR	2020101000		1,550,087.85
Due to GSIS	2020102000		3,158,789.49
Due to PAG-IBIG	2020103000		4,345.27
Due to PHILHEALTH	2020104000		7,948.13
Due to Regional Offices	2030103000		1,234,896.19
Guaranty Deposits Payable	2040104000		6,007,405.28
Other Payables	2999999000		848,911.99
Accumulated Surplus/(Deficit)	3010101000		817,926,591.27
Subsidy from National Government	4030101000		3,238,049,654.34
Salaries and Wages - Regular	5010101000	1,914,881,524.74	
Salaries and Wages - Casual/Contractual	5010102000	6,544,368.77	
Personnel Economic Relief Allowance (PERA)	5010201000	183,361,081.69	
Representation Allowance (RA)	5010202000	290,750.00	
Transportation Allowance (TA)	5010203000	215,750.00	
Clothing/Uniform Allowance	5010204000	44,792,000.00	
Subsistence Allowance	5010205000	294,321.20	
Laundry Allowance	5010206000	29,432.12	
Productivity Incentive Benefits	5010208000	568,000.00	
Hazard Pay	5010211000	2,458,997.73	
Longevity Pay	5010212000	1,607,406.62	
Overtime and Night Pay	5010213000	236,804.29	
Year End Bonus	5010214000	309,708,148.14	
Cash Gift	5010215000	35,229,630.40	
Other Bonuses and Allowances	5010299000	182,439,723.40	
Life and Retirement Insurance Contributions	5010301000	227,987,576.87	
PAG-IBIG Contributions	5010302000	9,524,357.87	
PHILHEALTH Contributions	5010303000	25,872,668.34	
ECC Contributions	5010304000	8,399,890.05	
Terminal Leave Benefits	5010403000	3,250,748.38	
Other Personnel Benefits	5010499000	60,437,627.29	



DEPARTMENT OF EDUCATION  
Koronadal City

Division of South Cotabato

CONSOLIDATED PRE - CLOSING TRIAL BALANCE  
As of December 31, 2018



Org Code : 070010812003  
Location Code 128308000

Fund Source Code : 01100000  
MFO/PAP Code : 00000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Traveling Expenses - Local	5020101000	25,167,324.29	
Training Expenses	5020201000	18,444,505.01	
Office Supplies Expenses	5020301000	37,765,993.04	
Accountable Forms Expenses	5020302000	22,900.00	
Food Supplies Expenses	5020305000	54,737,797.40	
Drugs and Medicines Expenses	5020307000	788,340.17	
Fuel, Oil and Lubricants Expenses	5020309000	714,767.19	
Agricultural and Marine Supplies Expenses	5020310000	14,131.42	
Textbooks and Instructional Materials Expenses	5020311000	15,809,500.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	14,780,566.00	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	11,712,351.67	
Other Supplies Expenses	5020399000	18,655,530.22	
Water Expenses	5020401000	5,478,982.59	
Electricity Expenses	5020402000	23,277,036.07	
Postage and Courier Services	5020501000	8,964.15	
Telephone Expenses	5020502000	1,796,410.05	
Internet Expenses	5020503000	2,969,560.23	
Cable, Satellite, Telegraph, and Radio Expenses	5020504000	40,738.39	
Legal Services	5021101000	153,576.31	
Other Professional Services	5021199000	17,337.91	
Environment/Sanitary Services	5021201000	189,620.90	
Janitorial Services	5021202000	5,157,087.55	
Security Services	5021203000	6,352,830.84	
Other General Services	5021299000	2,416,443.44	
Repairs and Maintenance-Buildings and Other Structures	5021304000	21,709,122.72	
Repairs and Maintenance-Machinery and Equipment	5021305000	458,366.03	
Repairs and Maintenance -Transportation Equipment	5021306000	98,113.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	5,060.55	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5021322000		
Repairs and Maintenance - Other Propety, Plant and Equipment	5021399000	3,871.00	
Subsidy to NGAs	5021401000		
Financial Assistance to NGAs	5021402000		
Financial Assistance to Local Govt. Units	5021403000		
Budgetary Support to GOCCs	5021404000		
Financial Assistance to NGOs/POs	5021405000		
Internal Revenue Allotment	5021406000		
Subsidies to Regional Offices/Staff Bureaus	5021407000		
Subsidies to Operating Units	5021408000		
Subsidies to Other Funds	5021409000		
Subsidies-Others	5021499000		
Taxes, Duties and Licenses	5021501000	23,398.10	
Fidelity Bond Premiums	5021502000	911,520.75	
Insurance Expenses	5021503000	205,953.94	
Labor and Wages	5021601000	17,247,119.43	
Advertising Expenses	5029901000	56,924.80	
Printing and Publication Expenses	5029902000	8,781,939.49	
Representation Expenses	5029903000	623,875.74	
Transportation and Delivery Expenses	5029904000	2,565,439.79	
Rent/Lease Expenses	5029905000	849,911.03	
Membership Dues and Contributions to Organizations	5029906000		
Subscriptions Expenses	5029907000	139,742.23	
Donations	5029908000		
Litigation/Acquired Assets Expenses	5029909000		
Other Maintenance and Operating Expenses	5029999000	10,451,229.49	
Management Supervision/Trusteeship Fees	5030101000		
Interest Expenses	5030102000		
Guarantee Fees	5030103000		
Bank Charges	5030104000		
Commitment Fees	5030105000		
Other Financial Charges	5030199000		
Direct Labor	5040101000		
Manufacturing Overhead	5040102000		
Cost of Sales	5040201000		
Depreciation - Investment Property	5050101000		
Depreciation-Land Improvements	5050102000		
Depreciation-Infrastructure Assets	5050103000		
Depreciation-Buildings and Other Structures	5050104000	29,632,899.56	



DEPARTMENT OF EDUCATION  
Koronadal City



Division of South Cotabato

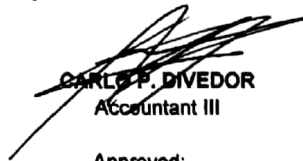
CONSOLIDATED PRE - CLOSING TRIAL BALANCE  
As of December 31, 2018

Org Code : 070010812003  
Location Code 126306000

Fund Source Code : 01100000  
MFO/PAP Code : 000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Depreciation-Machinery and Equipment	5050105000	957,843.30	
Depreciation-Transportation Equipment	5050106000	353,818.41	
Depreciation-Furniture, Fixtures and Books	5050107000	119,698.39	
Depreciation - Heritage Assets	5050110000		
Depreciation - Other Property, Plant and Equipment	5050199000	56,626.31	
<b>TOTAL</b>		<b>4,471,563,579.54</b>	<b>4,471,563,579.54</b>

Prepared by:

  
**CARLO P. DIVEDOR**  
Accountant III

Approved:

  
**ISAGANI S. DELA CRUZ, CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Koronadal City

Division of South Cotabato



CONSOLIDATED POST - CLOSING TRIAL BALANCE  
As of December 31, 2018

Org. Code: 070010812003  
Location Code: 126308000

Fund Source Code : 01100000  
MFO/PAP Code: 0000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Petty Cash Fund	1010102000	50,000.00	
Receivables - Disallowances/Charges	1030501000	429,319.98	
Office Supplies Inventory	1040401000	38,250.75	
Other Supplies and Materials Inventory	1040499000	1,312,798.43	
Semi-Expendable Office Equipment	1040502000	1,078,134.00	
Semi-Expendable Information and Communications Technology Equipment	1040503000	498,082.14	
Semi-Expendable Technical and Scientific Equipment	1040513000	1,232,528.45	
Semi-Expendable Other Machinery and Equipment	1040519000	134,827.10	
Semi-Expendable Furniture and Fixtures	1040601000	425,176.97	
Land	1060101000	16,128,187.08	
Power Supply Systems	1060305000	13,810,797.03	
Buildings	1060401000	1,512,158.73	
Accumulated Depreciation-Buildings	1060401100		1,430,037.15
School Buildings	1060402000	965,987,946.11	
Accumulated Depreciation-School Buildings	1060402100		198,010,460.65
Other Structures	1060499000	14,233,189.79	
Accumulated Depreciation-Other Structures	1060499100		5,583,976.74
Office Equipment	1060502000	4,750,498.37	
Accumulated Depreciation-Office Equipment	1060502100		2,865,814.10
Information and Communication Technology Equipment	1060503000	8,724,027.66	
Accumulated Depreciation-	1060503100		5,169,800.26
Motor Vehicles	1060601000	3,323,513.40	
Accumulated Depreciation - Motor Vehicles	1060601100		2,330,328.30
Furniture and Fixtures	1060701000	1,177,255.54	
Accumulated Depreciation-Furniture and Fixtures	1060701100		359,831.98
Books	1060702000	214,856.41	
Construction in Progress-Buildings and Other Structures	1069903000	105,112,759.09	
Other Property, Plant and Equipment	1069899000	662,402.75	
Accumulated Depreciation-Other Property, Plant and Equipment	1069899100		493,477.11
Advances for Operating Expenses	1990101000	8,272,389.23	
Advances to Special Disbursing Officer	1990103000	176,000.00	
Advances to Officers and Employees	1990104000	523,001.60	
Advances to Contractors	1990201000	1,593,529.76	
Guaranty Deposits	1990302000	150,000.00	
Other Assets	1999999000	358,392.37	
Accounts Payable	2010101000		185,755,023.12
Due to Officers and Employees	2010102000		796,198.34
Due to BIR	2020101000		1,550,087.85
Due to GSIS	2020102000		3,158,789.49
Due to PAG-IBIG	2020103000		4,345.27
Due to PHILHEALTH	2020104000		7,948.13
Due to Regional Offices	2030103000		1,234,898.19
Guaranty Deposits Payable	2040104000		6,007,405.26
Other Payables	2999999000		848,911.99
Accumulated Surplus/(Deficit)	3010101000		736,322,688.81
<b>TOTAL</b>		<b>1,151,910,022.74</b>	<b>1,151,910,022.74</b>

Prepared by:

CARLO P. DIVEDOR  
Accountant III

Approved:

ISAGANI S. DELA CRUZ, CESO V  
Schools Division Superintendent



Department of Education  
Koronadal City



Division of South Cotabato  
**Consolidated Statement of Financial Performance**  
As of December 31, 2018

Org. Code: 070010812003 Fund Source Code : 01100000  
Location Code : 126306000 MFO/PAP : 000000000000000

**Revenue**

Tax Revenue	-
Service and Business Income	-
Shares, Grants and Donations	-
Gains	-
<b>Total Revenue</b>	<b>-</b>

**Less: Current Operating Expenses**

Personal Services	2,977,928,787.90
Maintenance and Other Operating Expenses	310,603,882.93
Financial Expenses	-
Direct Costs	-
Non-Cash Expenses	31,120,885.97
<b>Total Current Operating Expenses</b>	<b>3,319,653,556.80</b>

**Surplus/(Deficit) from Current Operations** **(3,319,653,556.80)**

Net Financial Assistance/Subsidy	3,238,049,654.34
Sale of Assets	-
Gains	-
Losses	-

**Surplus/(Deficit) for the period** **(81,603,902.46)**

Prepared by:

  
**CARLO P. DIVEDOR**  
Accountant III

Approved:

  
**ISAGANI S. DELA CRUZ, CESO V**  
Schools Division Superintendent



Department of Education  
Koronadal City



Division of South Cotabato  
Consolidated Detailed Statement of Financial Performance  
As of December 31, 2018

Org Code 070010812003  
Location Code 126306000

Fund Source Code: 01100000  
MFO/PAP : 00000000000000

**REVENUE**

**LESS: CURRENT OPERATING EXPENSES**

	<b>Personal Services</b>	
5010101000	Salaries and Wages - Regular	1,914,881,524.74
5010102000	Salaries and Wages - Casual/Contractual	6,544,368.77
	<b>Total Salaries and Wages</b>	<b>1,921,425,893.51</b>
	<b>Other Compensations</b>	
5010201000	Personnel Economic Relief Allowance (PERA)	183,361,061.69
5010202000	Representation Allowance (RA)	290,750.00
5010203000	Transportation Allowance (TA)	215,750.00
5010204000	Clothing/Uniform Allowance	44,792,000.00
5010205000	Subsistence Allowance	294,321.20
5010206000	Laundry Allowance	29,432.12
5010208000	Productivity Incentive Benefits	566,000.00
5010211000	Hazard Pay	2,458,997.73
5010212000	Longevity Pay	1,607,406.62
5010213000	Overtime and Night Pay	236,804.29
5010214000	Year End Bonus	309,708,148.14
5010215000	Cash Gift	35,229,630.40
5010299000	Other Bonuses and Allowances	162,439,723.40
	<b>Total Other Compensations</b>	<b>721,230,025.59</b>
	<b>Personnel Benefit Contributions</b>	
5010301000	Life and Retirement Insurance Contributions	227,987,576.87
5010302000	PAG-IBIG Contributions	9,524,357.87
5010303000	PHILHEALTH Contributions	25,672,668.34
5010304000	ECC Contributions	8,399,890.05
	<b>Total Personnel Benefit Contributions</b>	<b>271,584,493.13</b>
	<b>Other Personnel Benefits</b>	
5010403000	Terminal Leave Benefits	3,250,748.38
5010499000	Other Personnel Benefits	60,437,627.29
	<b>Total Other Personnel Benefits</b>	<b>63,688,375.67</b>
	<b>Total Personnel Service</b>	<b>2,977,928,787.90</b>
	<b>Maintenance and Other Operating Expenses</b>	
	<b>Travelling Expenses</b>	
5020101000	Traveling Expenses - Local	25,167,324.29
	<b>Total Travelling Expenses</b>	<b>25,167,324.29</b>
	<b>Training and Scholarship Expenses</b>	
5020201000	Training Expenses	18,444,505.01
	<b>Total Training and Scholarship Expenses</b>	<b>18,444,505.01</b>
	<b>Supplies and Materials Expenses</b>	
5020301000	Office Supplies Expenses	37,765,993.04
5020302000	Accountable Forms Expenses	22,900.00
5020305000	Food Supplies Expenses	54,737,797.40
5020307000	Drugs and Medicines Expenses	788,340.17
5020309000	Fuel, Oil and Lubricants Expenses	714,767.19
5020310000	Agricultural and Marine Supplies Expenses	14,131.42
5020311000	Textbooks and Instructional Materials Expenses	15,809,500.00
5020321000	Semi-Expendable Machinery and Equipment Expenses	14,780,566.00
5020322000	Semi-Expendable Furniture, Fixtures and Books Expenses	11,712,351.67
5020399000	Other Supplies and Materials Expenses	18,655,530.22
	<b>Total Supplies and Materials Expenses</b>	<b>155,001,877.11</b>
	<b>Utility Expenses</b>	
5020401000	Water Expenses	5,478,982.59
5020402000	Electricity Expenses	23,277,036.07
	<b>Total Utility Expenses</b>	<b>28,756,018.66</b>
5020501000	Postage and Courier Services	8,964.15
5020502000	Telephone Expenses	1,796,410.05
5020503000	Internet Expenses	2,969,560.23
5020504000	Cable, Satellite, Telegraph, and Radio Expenses	40,738.39
	<b>Total Communication Expenses</b>	<b>4,815,672.82</b>
5021101000	Legal Services	153,576.31
5021199000	Other Professional Services	17,337.91
	<b>Total Professional Services</b>	<b>170,914.22</b>
5021201000	Environment/Sanitary Services	189,620.90
5021202000	Janitorial Services	5,157,087.55



Department of Education  
Koronadal City



Division of South Cotabato  
Consolidated Detailed Statement of Financial Performance  
As of December 31, 2018

Org Code	070010812003	Fund Source Code:	01100000
Location Code	126306000	MFO/PAP :	0000000000000000
5021203000	Security Services		6,352,830.84
5021299000	Other General Services		2,418,443.44
	<b>Total General Services</b>		<b>14,115,982.73</b>
5021304000	Repairs and Maintenance-Buildings and Other Structures		21,709,122.72
5021305000	Repairs and Maintenance-Machinery and Equipment		458,366.03
5021306000	Repairs and Maintenance -Transportation Equipment		98,113.00
5021321000	Repairs and Maintenance-Semi-Expendable Machinery and Equipment		5,060.55
5021322000	Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books		0.00
5021399000	Repairs and Maintenance - Other Propety, Plant and Equipment		3,871.00
	<b>Total Repairs and Maintenance</b>		<b>22,274,533.30</b>
	<b>Taxes, Insurance Premiums and Other Fees</b>		
5021501000	Taxes, Duties and Licenses		23,398.10
5021502000	Fidelity Bond Premiums		911,520.75
5021503000	Insurance Expenses		205,953.94
	<b>Taxes, Insurance Premiums and Other Fees</b>		<b>1,140,872.79</b>
	<b>Labor and Wages</b>		
5021601000	Labor and Wages		17,247,119.43
	<b>Total Labor and Wages</b>		<b>17,247,119.43</b>
	<b>Other Maintenance and Operating Expenses</b>		
5029901000	Advertising Expenses		56,924.80
5029902000	Printing and Publication Expenses		8,781,939.49
5029903000	Representation Expenses		623,875.74
5029904000	Transportation and Delivery Expenses		2,565,439.79
5029905000	Rent/Lease Expenses		849,911.03
5029907000	Subscriptions Expenses		139,742.23
5029999000	Other Maintenance and Operating Expenses		10,451,229.49
	<b>Total Other Maintenance and Operating Expenses</b>		<b>23,469,062.57</b>
	<b>Total Maintenance and Other Operating Expenses</b>		<b>310,603,882.93</b>
5050104000	Depreciation-Buildings and Other Structures		29,632,899.56
5050105000	Depreciation-Machinery and Equipment		957,843.30
5050106000	Depreciation-Transportation Equipment		353,818.41
5050107000	Depreciation-Furniture, Fixtures and Books		119,698.39
5050199000	Depreciation - Other Property, Plant and Equipment		56,626.31
	<b>Total Depreciation</b>		<b>31,120,885.97</b>
	<b>Total Non Cash Expenses</b>		<b>31,120,885.97</b>
	<b>Current Operating Expenses</b>		<b>3,319,653,556.80</b>
	<b>Surplus (Deficit) from Current Operations</b>		<b>(3,319,653,556.80)</b>
	<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>		
4030101000	Subsidy Income from National Government		3,238,049,654.34
	<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>		<b>3,238,049,654.34</b>
	<b>Net Financial Assistance/Subsidy</b>		<b>3,238,049,654.34</b>
	<b>Surplus/(Deficit) for the Period</b>		<b>(81,603,902.46)</b>

Prepared by:

  
**CARLO P. DIVEDOR**  
Accountant III

Approved:

  
**ISAGANI S. DE LA CRUZ, CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Koronadal City



Division of South Cotabato

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION  
As of December 31, 2018

Org. Code: 070010812003 Fund Source Code: 01100000  
Location Code: 126306000 MFO/PAP: 0000000000000000

**A S S E T S**

**CURRENT ASSETS**

	<b>Cash and Cash Equivalents</b>	<b>50,000.00</b>
	Cash on Hand	50,000.00
1010102000	Petty Cash Fund	50,000.00
	<b>RECEIVABLES</b>	<b>429,319.98</b>
	Other Receivables	429,319.98
1030501000	Receivables - Disallowances/Charges	429,319.98
	<b>INVENTORIES</b>	<b>4,719,797.84</b>
	Inventory Held for Consumption	4,719,797.84
1040401000	Office Supplies Inventory	38,250.75
1040499000	Other Supplies and Materials Inventory	1,312,798.43
1040502000	Semi-Expendable Office Equipment	1,078,134.00
1040503000	Semi-Expendable Information and Communications Technology Equipment	498,082.14
1040513000	Semi-Expendable Technical and Scientific Equipment	1,232,528.45
1040519000	Semi-Expendable Other Machinery and Equipment	134,827.10
1040601000	Semi-Expendable Furniture and Fixtures	425,176.97
	<b>Other Current Assets</b>	<b>10,714,920.59</b>
	Advances	8,971,390.83
1990101000	Advances for Operating Expenses	8,272,389.23
1990103000	Advances to Special Disbursing Officer	176,000.00
1990104000	Advances to Officers and Employees	523,001.60
	Prepayments	1,593,529.76
1990201000	Advances to Contractors	1,593,529.76
	Deposits	150,000.00
1990302000	Guaranty Deposits	150,000.00
	<b>Total Current Assets</b>	<b>15,914,038.41</b>
<b>NON - CURRENT ASSETS</b>		
	<b>PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>1,135,637,591.96</b>
	Land	16,128,187.08
1060101000	Land	16,128,187.08
	<b>Infrastructure Assets</b>	<b>13,810,797.03</b>
1060305000	Power Supply Systems	13,810,797.03
	<b>Buildings and Other Structures</b>	<b>981,733,294.63</b>
1060401000	Buildings	1,512,158.73
1060402000	School Buildings	965,987,946.11
1060499000	Other Structures	14,233,189.79
	<b>Machinery and Equipment</b>	<b>13,474,526.03</b>
1060502000	Office Equipment	4,750,498.37
1060503000	Information and Communication Technology Equipment	8,724,027.66
	<b>Transportation Equipment</b>	<b>3,323,513.40</b>
1060601000	Motor Vehicles	3,323,513.40
	<b>Furniture, Fixtures and Books</b>	<b>1,392,111.95</b>
1060701000	Furniture and Fixtures	1,177,255.54
1060702000	Books	214,856.41
	<b>Construction in Progress</b>	<b>105,112,759.09</b>
1069903000	Construction in Progress-Buildings and Other Structures	105,112,759.09
1069999000	Other Property, Plant and Equipment	662,402.75
1999999000	Other Assets	358,392.37





DEPARTMENT OF EDUCATION  
Koronadal City



Division of South Cotabato

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION  
As of December 31, 2018

Org. Code: 070010812003 Fund Source Code: 01100000  
Location Code: 126306000 MFO/PAP: 0000000000000000

Less : Accumulated Depreciation	216,223,726.29
Property, Plant and Equipment - Net	<u>919,413,865.67</u>
Total Non Current Assets	<u>919,772,258.04</u>
<b>TOTAL ASSETS</b>	<u><b>935,686,296.45</b></u>

LIABILITIES

LIABILITIES

<b>CURRENT LIABILITIES</b>	
<b>Financial Liabilities</b>	<u>192,558,626.72</u>
<b>Payables</b>	<u>186,551,221.46</u>
2010101000 Accounts Payable	185,755,023.12
2010102000 Due to Officers and Employees	796,198.34
<b>Trust Liabilities</b>	<u>6,007,405.26</u>
2040104000 Guaranty Deposits Payable	6,007,405.26
2999999000 Other Payables	848,911.99
<b>Inter Agency Payables</b>	<u>4,721,170.74</u>
2020101000 Due to BIR	1,550,087.85
2020102000 Due to GSIS	3,158,789.49
2020103000 Due to PAG-IBIG	4,345.27
2020104000 Due to PHILHEALTH	7,948.13
<b>Intra Agency Payables</b>	<u>1,234,898.19</u>
2030103000 Due to Regional Offices	1,234,898.19
<b>TOTAL LIABILITIES</b>	<u><b>199,363,607.64</b></u>
<b>TOTAL ASSETS LESS TOTAL LIABILITIES</b>	<u><b>736,322,688.81</b></u>

NET ASSETS/EQUITY

Accumulated Surplus/(Deficit), Beginning	367,773,501.16
Adjustments to beginning balance	436,603,557.15
Total Retained Operating Surplus	<u>(81,603,902.46)</u>
Accumulated Surplus/(Deficit), End	<u>736,322,688.81</u>
<b>TOTAL NET ASSETS/EQUITY</b>	<u><b>736,322,688.81</b></u>

Prepared by:

  
CARLO P. DIVEDOR  
Accountant III

Approved:

  
ISAGANI S. DELA CRUZ, CESO V  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Koronadal City



Division of South Cotabato  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
As of December 31, 2018

Org. Code: 070010812003 Fund Source Code: 01100000  
Location Code: 126308000 MFO/PAP: 00000000000000

**A S S E T S**

<b>Current Assets</b>	
Cash and Cash Equivalent	50,000.00
Receivables	429,319.98
Inventories	4,719,797.84
Investments	0.00
Otehr Current Assets	10,714,920.59
<b>Total Current Assets</b>	<b>15,914,038.41</b>
<b>Non Current Assets</b>	
Investments	0.00
Investment Property	0.00
Property, Pland and Equipment	919,413,865.67
Biological Assets	0.00
Intangible Assets	0.00
Other Non Current Assets	358,392.37
<b>Total Non Current Assets</b>	<b>919,772,258.04</b>
<b>TOTAL ASSET</b>	<b>935,686,296.45</b>

**LI A B I L I T I E S**

<b>Current Liabilities</b>	
Financial Liabilities	192,558,626.72
Inter-Agency Payables	4,721,170.74
Intra-Agency Receivables	1,234,898.19
Trust Liabilities	0.00
Deferred Credits/Unearned Income	0.00
Provisions	0.00
Other Payables	848,911.99
<b>Total Current Liabilities</b>	<b>199,363,607.64</b>
<b>Non Current Liabilities</b>	
Financial Liabilities	0.00
Trust Liabilities	0.00
Deferred Credits/Unearned Income	0.00
Provisions	0.00
Other Payables	0.00
<b>Total Non- Current Liabilities</b>	<b>0.00</b>
<b>Total Liabilities</b>	<b>199,363,607.64</b>
<b>Total Assets and Total Liabilities</b>	<b>736,322,688.81</b>

**NET ASSETS/EQUITY**

<b>Net Assets/Equity</b>	
<b>Accumulated Surplus/(Deficit)</b>	<b>736,322,688.81</b>
<b>TOTAL NET ASSETS/EQUITY</b>	<b>736,322,688.81</b>

Prepared by:  
  
**BARLO P. DIVEDOR**  
Accountant III

Approved:

**ISAGANI S. DELA CRUZ, CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Koronadal City




Division of South Cotabato  
CONSOLIDATED STATEMENT OF NET ASSETS/EQUITY  
As of December 31, 2018

Org. Code: 070010812003 Fund Source Code: 01100000  
Location Code: 126306000 MFO/PAP: 0000000000000000

<b>Beginning Balance</b>	P	<b>367,773,501.16</b>
Changes in accounting policy		-
Prior Period Adjustments/Unrecorded Income and Expenses		13,549,532.96
Other Adjustments		436,603,557.15
<b>Restated balance</b>		<b>817,926,591.27</b>
<b>Changes in Net Assets/Equity for the Calendar Year</b>		
Adjustment of net revenue recognized directly in net assets/equity 1		-
Surplus for the period		(81,603,902.46)
<b>Total recognized revenue and expense for the period</b>		<b>(81,603,902.46)</b>
Others		-
<b>Balance Ending Carried Forward</b>	P	<b>736,322,688.81</b>

Prepared by:

  
**CARLO P. DIVEDOR**  
Accountant III

Approved:

  
**ISAGANI S. DELA CRUZ, CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF SOUTH COTABATO

CONSOLIDATED DETAILED STATEMENT OF CASH FLOW  
As of December 31, 2018

CONSOLIDATED

Cash Flows From Operating Activities

Cash Inflows

<b>Receipt of Notice of Cash Allocation</b>	<b><u>3,240,465,355.91</u></b>
Receipt of Notice of Cash Allocation	3,196,422,972.00
Receipt of Notice of Transfer of Cash Allocation	-
Receipt of NCA for Trust and other receipts	-
Constructive Receipt of NCA for TRA	44,042,383.91
Receipt of Working Fund for Foreign-Assisted Projects	-
<b>Collection of Receivables</b>	<b><u>14,600.00</u></b>
Collection of loans and receivables	-
Collection of lease receivables	-
Collection of receivable from audit disallowances	14,600.00
Collection of other receivables	-
<b>Other Receipts</b>	<b><u>534,297.42</u></b>
Advance collection of income	-
Receipt of deposits on Letter of Credits	-
Receipt of refund of guaranty deposits	-
Receipt of payment for liquidated damages	-
Unused Petty Cash Fund	-
Other deferred credits	-
Refund of overpayment of Personnel Services	263,103.74
Refund of overpayment of Maintenance and Other Operating Expenses	31,046.57
Receipt of refund of cash advances	240,147.11
Proceeds from terminated treasury bills	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-
Other miscellaneous receipts	-
<b>Total Cash Inflows</b>	<b><u>3,241,014,253.33</u></b>
<b>Cash Outflows</b>	
<b>Replenishment of Negotiated MDS Checks (for BTr)</b>	<b><u>-</u></b>
<b>Remittance to National Treasury</b>	<b><u>230,666.69</u></b>
Remittance of current year's income/revenue	-
Remittance of prior year's income/revenue	-
Remittance of trust receipts	-
Remittance of refunds, overpayments and disallowances and other receipts	230,666.69
<b>Payment of Expenses</b>	<b><u>1,749,908,640.48</u></b>
Payment of personnel services	1,522,568,554.87
Payment of maintenance and other operating expenses	76,851,909.82
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	118,182,856.31
Liquidation of prior year's cash advances	32,305,319.48
<b>Purchase of Inventories</b>	<b><u>34,581,968.03</u></b>
Purchase of inventories for sale	-
Purchase of inventories for distribution	9,428,125.40
Purchase of inventory held for consumption	5,477,046.03
Purchase of raw materials inventory	-
Purchase of inventories obligated/incurred in prior years	19,676,796.60
<b>Grant of Cash Advances (Unliquidated During the Year)</b>	<b><u>8,971,390.83</u></b>
Advances for operating expenses	8,272,389.23
Advances for payroll	-
Advances for special purpose/time-bound undertakings	176,000.00
Advances to officers and employees	186,728.40
Advances to officers and employees obligated in prior year	336,273.20



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF SOUTH COTABATO

CONSOLIDATED DETAILED STATEMENT OF CASH FLOW  
As of December 31, 2018

<b>Refund of Deposits</b>	<b><u>160,000.00</u></b>
Payment of deposits on letter of credits	-
Payment of guaranty deposits	160,000.00
Payment of other deposits	-
Payment of deposits obligated in prior year	-
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b><u>1,330,888,066.10</u></b>
Remittance of taxes withheld covered by TRA	29,952,425.45
Remittance of taxes withheld not covered by TRA	-
Remittance to GSIS/Pag-IBIG/PhilHealth	376,673,666.48
Remittance of personnel benefits contributions	248,923,677.26
Remittance of other payables	684,036,197.00
<b>Other Disbursements</b>	<b><u>648,897.42</u></b>
Refund of excess income	-
Refund of excess Working Fund/fund transfers/Trust Fund	-
Refund of bail bond	-
Refund of guaranty/security deposits	-
Refund of customers' deposit	-
Refund of cash advances	240,147.11
Other disbursements	308,750.31
<b>Reversal of Unutilized NCA</b>	<b><u>-</u></b>
<b>Adjustments</b>	<b><u>865,813.72</u></b>
Reversion/Return of unused NCA	865,813.72
Adjustment for dishonored checks	-
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	-
Other adjustments - Outflow	-
<b>Total Cash Outflows</b>	<b><u>3,134,843,143.36</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>106,121,109.97</u></b>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Outflows</b>	
<b>Purchase/Construction of Property, Plant and Equipment</b>	<b><u>106,121,109.97</u></b>
Purchase of land	-
Payment for land improvements	-
Construction of infrastructure assets	-
Construction of buildings and other structures	-
Purchase of machinery and equipment	385,285.00
Purchase of transportation equipment	-
Purchase of furniture, fixtures and books	214,740.00
Payments for leased assets improvements	-
Construction in progress	-
Construction/Acquisition of heritage assets	-
Purchase of other property, plant and equipment	-
Payment of right-of-way	-
Advances to contractors	6,153,251.67
Payment of guaranty deposit	9,328,865.13
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)	90,038,988.17
Payment for property, plant and equipment obligated in prior year	-
<b>Total Cash Outflows</b>	<b><u>106,121,109.97</u></b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b><u>(106,121,109.97)</u></b>
<b>Cash Flows From Financing Activities</b>	



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF SOUTH COTABATO

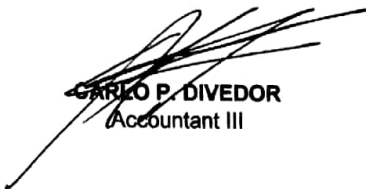
CONSOLIDATED DETAILED STATEMENT OF CASH FLOW  
As of December 31, 2018

<b>Net Cash Provided By (Used In) Financing Activities</b>	<u>-</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<u>50,000.00</u>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<u>-</u>
<b>Cash and Cash Equivalents, Beginning</b>	<u>-</u>
<b>Cash and Cash Equivalents, End</b>	<u>50,000.00</u>

**Recapitulation:**

Cash - Collecting Officer	-
Petty Cash	50,000.00
	<u>50,000.00</u>

Prepared by:

  
CARLO P. DIVEDOR  
Accountant III

Approved:

  
ISAGAM S. DELA CRUZ, CESO V  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF SOUTH COTABATO

CONSOLIDATED CONDENSED STATEMENT OF CASH FLOW  
As of December 31, 2018

**Cash Flows From Operating Activities**

**Cash Inflows**

Receipt of Notice of Cash Allocation	3,240,465,355.91
Collection of Income/Revenues	-
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs	-
Collection of Receivables	14,600.00
Receipt of Inter-Agency Fund Transfers	-
Receipt of Intra-Agency Fund Transfers	-
Trust Receipts	-
Other Receipts	534,297.42
Adjustments	-
<b>Total Cash Inflows</b>	<b>3,241,014,253.33</b>

**Cash Outflows**

Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	230,666.69
Payment of Expenses	1,749,908,640.48
Purchase of Inventories	34,581,968.03
Purchase of Consumable Biological Assets	-
Grant of Cash Advances (Unliquidated During the Year)	8,971,390.83
Prepayments	-
Refund of Deposits	150,000.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	1,339,585,966.19
Grant of Financial Assistance/Subsidy	-
Release of Inter-Agency Fund Transfers	-
Release of Intra-Agency Fund Transfers	-
Other Disbursements	548,897.42
Reversal of Unutilized NCA	-
Adjustments	865,613.72
<b>Total Cash Outflows</b>	<b>3,134,843,143.36</b>

**Net Cash Provided by (Used in) Operating Activities** **106,171,109.97**

**Cash Flows from Investing Activities**

**Cash Outflows**

Purchase/Construction of Investment Property	-
Purchase/Construction of Property, Plant and Equipment	106,121,109.97
Investments	-
Purchase of Bearer Biological Assets	-
Purchase of Intangible Assets	-
Grant of Loans	-
<b>Total Cash Outflows</b>	<b>106,121,109.97</b>

**Net Cash Provided By (Used In) Investing Activities** **(106,121,109.97)**

**Cash Flows From Financing Activities**



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF SOUTH COTABATO

CONSOLIDATED CONDENSED STATEMENT OF CASH FLOW  
As of December 31, 2018

<b>Net Cash Provided By (Used In) Financing Activities</b>	-
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<u>50,000.00</u>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-
<b>Cash and Cash Equivalents, Beginning</b>	-
<b>Cash and Cash Equivalents, End</b>	<u>50,000.00</u>

Recapitulation:

Cash - Collecting Officer	-
Petty Cash	50,000.00
	<u>50,000.00</u>

Prepared by:

  
CARLO P. DIVEDOR  
Accountant III

Approved:

  
ISAGANI S. DELA CRUZ, CESO V  
Schools Division Superintendent