



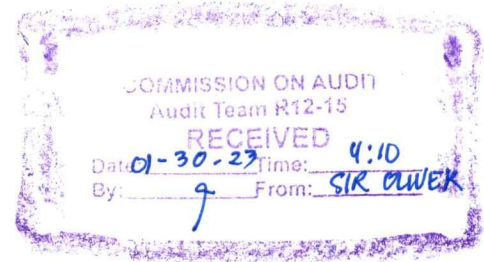
Republic of the Philippines
Department of Education

REGION XII

SCHOOLS DIVISION OF SOUTH COTABATO

January 26, 2023

ASNAIRA U. SALIM
Audit Team Leader
Team R12-15
Koronadal City



Madam:

Submitting herewith the following financial reports/documents for the year ended 2022, to wit:

1. Consolidated Financial Reports:
 - a. Pre-closing trial balance
 - b. Post-closing trial balance
 - c. Detailed Statement of Financial Performance
 - d. Condensed Statement of Financial Performance
 - e. Comparative Statement of Financial Performance
 - f. Statement of Net Assets/Equity
 - g. Comparative Statement of Net Assets/Equity
 - h. Detailed Statement of Financial Position
 - i. Condensed Statement of Financial Position
 - j. Comparative Statement of Financial Position
 - k. Detailed Statement of Cash Flow
 - l. Condensed Statement of Cash Flow
 - m. Comparative Statement of Cash Flow

Please acknowledge receipt hereof.

Very truly yours,


RUTH L. ESTACIO PhD, CESO VI
Schools Division Superintendent

SDOSC-OSDS-DIO-CL-v3.0r0.0, effective 04/06/2020



Address: Alunan Avenue, Koronadal City, South Cotabato 9506
Telephone Number: (083)228-3801
Email Address: south.cotabato@deped.gov.ph





DEPARTMENT OF EDUCATION
Koronadal City

Division of South Cotabato



CONSOLIDATED PRE - CLOSING TRIAL BALANCE

As of December 31, 2022

Org Code : 070010812003
Location Code 126306000

Fund Source Code : 01100000
MFO/PAP Code : 00000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Petty Cash Fund	1010102000	170,000.00	
Cash in Bank - Local Currency, Current Account	1010202000	182,500.00	
Cash - Treasury/Agency Deposit, Trust	1010403000	19,222,095.36	
Due from National Government Agencies	1030301000	2,101,974.56	
Due from Government-Owned and/or Controlled Corporations	1030302000	1,757,229.44	
Receivables - Disallowances/Charges	1039901000	396,807.58	
Office Supplies Inventory	1040401000	4,432,093.21	
Medical, Dental and Laboratory Supplies Inventory	1040407000	4,134.00	
Other Supplies and Materials Inventory	1040499000	603,104.84	
Semi-Expendable Office Equipment	1040502000	500,858.44	
Semi-Expendable Information and Communications Technology Equipment	1040503000	8,362,110.29	
Semi-Expendable Medical Equipment	1040510000	164,050.12	
Semi-Expendable Printing Equipment	1040511000	13,390,913.18	
Semi-Expendable Sports Equipment	1040512000	49,050.00	
Semi-Expendable Other Machinery and Equipment	1040519000	250,514.00	
Semi-Expendable Furniture and Fixtures	1040601000	241,000.00	
Land	1060101000	30,139,529.08	
Power Supply Systems	1060305000	13,810,797.03	
Buildings	1060401000	32,569,898.73	
<i>Accumulated Depreciation-Buildings</i>	1060401100		15,944,649.60
School Buildings	1060402000	1,649,569,178.92	
<i>Accumulated Depreciation-School Buildings</i>	1060402100		414,012,692.58
Other Structures	1060499000	14,171,876.69	
<i>Accumulated Depreciation-Other Structures</i>	1060499100		7,333,236.52
Office Equipment	1060502000	4,496,500.80	
<i>Accumulated Depreciation-Office Equipment</i>	1060502100		3,630,496.49
Information and Communication Technology Equipment	1060503000	116,381,037.04	
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	1060503100		65,643,229.20
Agricultural and Forestry Equipment	1060504000	900,000.00	
<i>Accumulated Depreciation-Agricultural and Forestry Equipment</i>	1060504100		810,000.00
Printing Equipment	1060512000	348,640.00	
<i>Accumulated Depreciation-Printing Equipment</i>	1060512100		157,925.47
Sports Equipment	1060513000	18,000.00	
<i>Accumulated Depreciation-Sports Equipment</i>	1060513100		15,105.00
Technical and Scientific Equipment	1060514000	6,411,312.77	
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	1060514100		3,368,560.37
Other Machinery and Equipment	1060599000	158,100.00	
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	1060599100		102,633.25
Motor Vehicles	1060601000	11,396,813.40	
<i>Accumulated Depreciation - Motor Vehicles</i>	1060601100		6,504,698.04
Furniture and Fixtures	1060701000	1,169,458.84	
<i>Accumulated Depreciation-Furniture and Fixtures</i>	1060701100		625,207.88
Construction in Progress-Buildings and Other Structures	1069803000	117,776,033.96	
Other Property, Plant and Equipment	1069999000	624,402.75	
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	1069999100		522,572.51
Advances for Operating Expenses	1990101000	48,234,628.41	
Advances for Payroll	1990102000	96,476,170.48	
Advances to Special Disbursing Officer	1990103000	1,000,800.00	
Advances to Officers and Employees	1990104000	180,895.18	
Advances to Contractors	1990201000	3,104,447.90	
Accounts Payable	2010101000		98,481,351.53
Due to Officers and Employees	2010102000		2,626,268.54
Due to GSIS	2020102000		25,077,154.43
Due to PAG-IBIG	2020103000		2,055,452.70
Due to PHILHEALTH	2020104000		12,985,765.88
Guaranty Deposits Payable	2040104000		4,674,937.34
Other Payables	2999999000		19,234,643.74
Accumulated Surplus/(Deficit)	3010101000		1,402,399,314.58



DEPARTMENT OF EDUCATION
Koronadal City

Division of South Cotabato



CONSOLIDATED PRE - CLOSING TRIAL BALANCE

As of December 31, 2022

Org Code : 070010812003
Location Code 126306000

Fund Source Code : 01100000
MFO/PAP Code : 00000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Subsidy from National Government	4030101000		4,793,961,352.17
Salaries and Wages - Regular	5010101000	2,839,017,301.68	
Salaries and Wages - Casual/Contractual	5010102000	1,768,664.81	
Salaries and Wages - Substitute Teachers	5010103000	3,789,629.55	
Personnel Economic Relief Allowance (PERA)	5010201000	192,749,291.69	
Representation Allowance (RA)	5010202000	312,000.00	
Transportation Allowance (TA)	5010203000	312,000.00	
Clothing/Uniform Allowance	5010204000	48,348,313.00	
Subsistence Allowance	5010205000	336,369.83	
Laundry Allowance	5010206000	48,496.32	
Honoraria	5010210000	3,307,876.80	
Hazard Pay	5010211000	4,226,040.20	
Longevity Pay	5010212000	80,000.00	
Overtime and Night Pay	5010213000	492,158.41	
Year End Bonus	5010214000	232,416,754.14	
Cash Gift	5010215000	40,199,250.00	
Mid-Year Bonus	5010216000	227,277,658.83	
Other Bonuses and Allowances	5010299000	164,325,683.92	
Life and Retirement Insurance Contributions	5010301000	332,977,440.21	
PAG-IBIG Contributions	5010302000	9,788,819.22	
PHILHEALTH Contributions	5010303000	50,140,383.40	
ECC Contributions	5010304000	10,308,350.47	
Terminal Leave Benefits	5010403000	4,286,316.49	
Other Personnel Benefits	5010499000	50,531,243.66	
Traveling Expenses - Local	5020101000	12,796,522.01	
Training Expenses	5020201000	22,614,656.91	
Office Supplies Expenses	5020301000	81,856,452.78	
Accountable Forms Expenses	5020302000	168,340.00	
Food Supplies Expenses	5020305000	29,932,168.01	
Drugs and Medicines Expenses	5020307000	419,486.14	
Medical, Dental and Laboratory Supplies Expenses	5020308000	2,943,201.51	
Fuel, Oil and Lubricants Expenses	5020309000	1,293,668.25	
Agricultural and Marine Supplies Expenses	5020310000	12,977.85	
Textbooks and Instructional Materials Expenses	5020311000	36,156,540.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	20,367,267.74	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	996,478.63	
Other Supplies Expenses	5020399000	22,386,776.32	
Water Expenses	5020401000	3,577,342.16	
Electricity Expenses	5020402000	27,723,974.45	
Postage and Courier Services	5020501000	9,190.13	
Telephone Expenses	5020502000	2,016,354.73	
Internet Expenses	5020503000	5,724,123.78	
Legal Services	5021101000	126,813.00	
Other Professional Services	5021199000	111,000.00	
Janitorial Services	5021202000	198,302.00	
Security Services	5021203000	763,859.62	
Other General Services	5021299000	534,541.50	
Repairs and Maintenance-Infrastructure Assets	5021303000	47,803.45	
Repairs and Maintenance-Buildings and Other Structures	5021304000	30,954,243.60	
Repairs and Maintenance-Machinery and Equipment	5021305000	818,311.03	
Repairs and Maintenance -Transportation Equipment	5021306000	139,143.11	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	44,760.00	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5021322000		
Repairs and Maintenance - Other Propety, Plant and Equipment	5021399000	18,139.00	
Taxes, Duties and Licenses	5021501000	55,331.62	
Fidelity Bond Premiums	5021502000	2,008,754.48	
Insurance Expenses	5021503000	122,089.97	
Labor and Wages	5021601000	36,527,532.26	
Printing and Publication Expenses	5029902000	5,503,858.44	



DEPARTMENT OF EDUCATION
Koronadal City

Division of South Cotabato



CONSOLIDATED PRE - CLOSING TRIAL BALANCE

As of December 31, 2022

Org Code : 070010812003
Location Code 126306000

Fund Source Code : 01100000
MFO/PAP Code : 000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Representation Expenses	5029903000	833,852.88	
Transportation and Delivery Expenses	5029904000	3,398,337.84	
Rent/Lease Expenses	5029905000	170,772.36	
Subscriptions Expenses	5029907000	97,800.00	
Other Maintenance and Operating Expenses	5029999000	6,642,971.31	
Bank Charges	5030104000	78,390.00	
Depreciation-Buildings and Other Structures	5050104000	80,534,129.43	
Depreciation-Machinery and Equipment	5050105000	20,850,051.74	
Depreciation-Transportation Equipment	5050106000	650,693.00	
Depreciation-Furniture, Fixtures and Books	5050107000	116,392.44	
Depreciation - Other Property, Plant and Equipment	5050199000	16,852.71	
TOTAL		6,880,167,247.82	6,880,167,247.82

Certified Correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D., CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
Koronadal City



Division of South Cotabato

CONSOLIDATED POST-CLOSING TRIAL BALANCE
As of December 31, 2022

Org. Code: 070010812003

Fund Source Code : 01100000

Location Code: 126306000

MFO/PAP Code: 00000000000000

Account Title	Account Code	DEBIT	BALANCE	CREDIT BALANCE
Petty Cash Fund	1010102000		170,000.00	
Cash in Bank - Local Currency, Current Account	1010202000		182,500.00	
Cash - Treasury/Agency Deposit, Trust	1010403000		19,222,095.36	
Due from National Government Agencies	1030301000		2,101,974.56	
Due from Government-Owned and/or Controlled Corporations	1030302000		1,757,229.44	
Receivables - Disallowances/Charges	1039901000		396,807.58	
Office Supplies inventory	1040401000		4,432,093.21	
Medical, Dental and Laboratory Supplies Inventory	1040407000		4,134.00	
Other Supplies and Materials Inventory	1040499000		603,104.84	
Semi-Expendable Office Equipment	1040502000		500,858.44	
Semi-Expendable Information and Communications Technology	1040503000		8,362,110.29	
Semi-Expendable Medical Equipment	1040510000		164,050.12	
Semi-Expendable Printing Equipment	1040511000		13,390,913.18	
Semi-Expendable Sports Equipment	1040512000		49,050.00	
Semi-Expendable Other Machinery and Equipment	1040519000		250,514.00	
Semi-Expendable Furniture and Fixtures	1040601000		241,000.00	
Land	1060101000		30,139,529.08	
Power Supply Systems	1060305000		13,810,797.03	
Buildings	1060401000		32,569,898.73	
<i>Accumulated Depreciation-Buildings</i>	1060401100			15,944,649.60
School Buildings	1060402000	1,649,569,178.92		
<i>Accumulated Depreciation-School Buildings</i>	1060402100			414,012,692.58
Other Structures	1060499000	14,171,876.69		
<i>Accumulated Depreciation-Other Structures</i>	1060499100			7,333,236.52
Office Equipment	1060502000	4,496,500.80		
<i>Accumulated Depreciation-Office Equipment</i>	1060502100			3,630,496.49
Information and Communication Technology Equipment	1060503000	116,381,037.04		
<i>Accumulated</i>	1060503100			65,643,229.20
Agricultural and Forestry Equipment	1060504000	900,000.00		
<i>Accumulated Depreciation-Agricultural and Forestry Equipment</i>	1060504100			810,000.00
Printing Equipment	1060512000	348,640.00		
<i>Accumulated Depreciation-Printing Equipment</i>	1060512100			157,925.47
Sports Equipment	1060513000	18,000.00		
<i>Accumulated Depreciation-Sports Equipment</i>	1060513100			15,105.00
Technical and Scientific Equipment	1060514000	6,411,312.77		
<i>Accumulated Depreciation - Technical and Scientific Equipment</i>	1060514100			3,368,560.37
Other Machinery and Equipment	1060599000	158,100.00		
<i>Accumulated Depreciation - Other Machinery and Equipment</i>	1060599100			102,633.25
Motor Vehicles	1060601000	11,396,813.40		
<i>Accumulated Depreciation - Motor Vehicles</i>	1060601100			6,504,698.04
Furniture and Fixtures	1060701000	1,169,458.84		
<i>Accumulated Depreciation-Furniture and Fixtures</i>	1060701100			625,207.88
Construction in Progress-Buildings and Other Structures	1069803000	117,776,033.96		
Other Property, Plant and Equipment	1069999000	624,402.75		
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	1069999100			522,572.51
Advances for Operating Expenses	1990101000	48,234,628.41		
Advances for Payroll	1990102000	96,476,170.48		
Advances to Special Disbursing Officer	1990103000	1,000,800.00		
Advances to Officers and Employees	1990104000	180,895.18		
Advances to Contractors	1990201000	3,104,447.90		
Accounts Payable	2010101000			98,481,351.53
Due to Officers and Employees	2010102000			2,626,268.54
Due to GSIS	2020102000			25,077,154.43



DEPARTMENT OF EDUCATION
Koronadal City



Division of South Cotabato

CONSOLIDATED POST-CLOSING TRIAL BALANCE
As of December 31, 2022

Org. Code: 070010812003

Fund Source Code : 01100000

Location Code: 126306000


MFO/PAP Code: 0000000000000000

Account Title	Account Code	DEBIT	BALANCE	CREDIT BALANCE
Due to PAG-IBIG	2020103000			2,055,452.70
Due to PHILHEALTH	2020104000			12,985,765.88
Due to Other Funds	2030105000			
Guaranty Deposits Payable	2040104000			4,674,937.34
Other Payables	2999999000			19,234,643.74
Accumulated Surplus/(Deficit)	3010101000			1,516,960,375.93
TOTAL		2,200,766,957.00		2,200,766,957.00

Certified Correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



Department of Education
Koronadal City



Division of South Cotabato
Consolidated Detailed Statement of Financial Performance
As of December 31, 2022

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

REVENUE

Total Revenue 0.00

LESS: CURRENT OPERATING EXPENSES

Personal Services

5010101000 Salaries and Wages - Regular 2,839,017,301.68
5010102000 Salaries and Wages - Casual/Contractual 1,768,664.81
5010103000 Salaries and Wages - Substitute Teachers 3,789,629.55
Total Salaries and Wages 2,844,575,596.04

Other Compensations

5010201000 Personnel Economic Relief Allowance (PERA) 192,749,291.69
5010202000 Representation Allowance (RA) 312,000.00
5010203000 Transportation Allowance (TA) 312,000.00
5010204000 Clothing/Uniform Allowance 48,348,313.00
5010205000 Subsistence Allowance 336,369.83
5010206000 Laundry Allowance 48,496.32
5010210000 Honoraria 3,307,876.80
5010211000 Hazard Pay 4,226,040.20
5010212000 Longevity Pay 80,000.00
5010213000 Overtime and Night Pay 492,158.41
5010214000 Year End Bonus 232,416,754.14
5010215000 Cash Gift 40,199,250.00
5010216000 Mid-Year Bonus 227,277,658.83
5010299000 Other Bonuses and Allowances 164,325,683.92
Total Other Compensations 914,431,893.14

Personnel Benefit Contributions

5010301000 Life and Retirement Insurance Contributions 332,977,440.21
5010302000 PAG-IBIG Contributions 9,788,819.22
5010303000 PHILHEALTH Contributions 50,140,383.40
5010304000 ECC Contributions 10,308,350.47
Total Personnel Benefit Contributions 403,214,993.30

Other Personnel Benefits

5010403000 Terminal Leave Benefits 4,286,316.49
5010499000 Other Personnel Benefits 50,531,243.66
Total Other Personnel Benefits 54,817,560.15

Total Personnel Service

4,217,040,042.63

Maintenance and Other Operating Expenses

Travelling Expenses

5020101000 Traveling Expenses - Local 12,796,522.01
Total Traveling Expenses 12,796,522.01

Training and Scholarship Expenses

5020201000 Training Expenses 22,614,656.91
Total Training and Scholarship Expenses 22,614,656.91



Department of Education
Koronadal City



Division of South Cotabato
Consolidated Detailed Statement of Financial Performance
As of December 31, 2022

Org Code	070010812003	Fund Source Code:	01100000
Location Code	126306000	MFO/PAP :	0000000000000000
Supplies and Materials Expenses			
5020301000	Office Supplies Expenses		81,856,452.78
5020302000	Accountable Forms Expenses		168,340.00
5020305000	Food Supplies Expenses		29,932,168.01
5020307000	Drugs and Medicines Expenses		419,486.14
5020308000	Medical, Dental and Laboratory Supplies Expenses		2,943,201.51
5020309000	Fuel, Oil and Lubricants Expenses		1,293,668.25
5020310000	Agricultural and Marine Supplies Expenses		12,977.85
5020311000	Textbooks and Instructional Materials Expenses		36,156,540.00
5020321000	Semi-Expendable Machinery and Equipment Expenses		20,367,267.74
5020322000	Semi-Expendable Furniture, Fixtures and Books Expenses		996,478.63
5020399000	Other Supplies and Materials Expenses		22,386,776.32
	Total Supplies and Materials Expenses		196,533,357.23
Utility Expenses			
5020401000	Water Expenses		3,577,342.16
5020402000	Electricity Expenses		27,723,974.45
	Total Utility Expenses		31,301,316.61
Communication Expenses			
5020501000	Postage and Courier Services		9,190.13
5020502000	Telephone Expenses		2,016,354.73
5020503000	Internet Expenses		5,724,123.78
	Total Communication Expenses		7,749,668.64
Professional Services			
5021101000	Legal Services		126,813.00
5021199000	Other Professional Services		111,000.00
	Total Professional Services		237,813.00
General Services			
5021202000	Janitorial Services		198,302.00
5021203000	Security Services		763,859.62
5021299000	Other General Services		534,541.50
	Total General Services		1,496,703.12
Repairs and Maintenance			
5021303000	Repairs and Maintenance-Infrastructure Assets		47,803.45
5021304000	Repairs and Maintenance-Buildings and Other Structures		30,954,243.60
5021305000	Repairs and Maintenance-Machinery and Equipment		818,311.03
5021306000	Repairs and Maintenance -Transportation Equipment		139,143.11
5021321000	Repairs and Maintenance-Semi-Expendable Machinery and Equipment		44,760.00
5021399000	Repairs and Maintenance - Other Property, Plant and Equipment		18,139.00
	Total Repairs and Maintenance		32,022,400.19
Taxes, Insurance Premiums and Other Fees			
5021501000	Taxes, Duties and Licenses		55,331.62
5021502000	Fidelity Bond Premiums		2,008,754.48
5021503000	Insurance Expenses		122,089.97
	Taxes, Insurance Premiums and Other Fees		2,186,176.07
Labor and Wages			
5021601000	Labor and Wages		36,527,532.26



Department of Education
Koronadal City



Division of South Cotabato
Consolidated Detailed Statement of Financial Performance
As of December 31, 2022

Org Code	070010812003	Fund Source Code:	01100000
Location Code	126306000	MFO/PAP :	0000000000000000
Total Labor and Wages			36,527,532.26
Other Maintenance and Operating Expenses			
5029902000	Printing and Publication Expenses		5,503,858.44
5029903000	Representation Expenses		833,852.88
5029904000	Transportation and Delivery Expenses		3,398,337.84
5029905000	Rent/Lease Expenses		170,772.36
5029907000	Subscriptions Expenses		97,800.00
5029999000	Other Maintenance and Operating Expenses		6,642,971.31
Total Other Maintenance and Operating Expenses			16,647,592.83
Total Maintenance and Other Operating Expenses			360,113,738.87
Financial Expenses			
5030104000	Bank Charges		78,390.00
Total Financial Expenses			78,390.00
NON CASH EXPENSES			
5050104000	Depreciation-Buildings and Other Structures		80,534,129.43
5050105000	Depreciation-Machinery and Equipment		20,850,051.74
5050106000	Depreciation-Transportation Equipment		650,693.00
5050107000	Depreciation-Furniture, Fixtures and Books		116,392.44
5050199000	Depreciation - Other Property, Plant and Equipment		16,852.71
Total Depreciation			102,168,119.32
Total Non Cash Expenses			102,168,119.32
Current Operating Expenses			4,679,400,290.82
Surplus (Deficit) from Current Operations			(4,679,400,290.82)
4030101000	Subsidy Income from National Government		4,793,961,352.17
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs			4,793,961,352.17
Net Financial Assistance/Subsidy			4,793,961,352.17
Surplus/(Deficit) for the Period			114,561,061.35

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D., CESO VI
Schools Division Superintendent



Department of Education
REGULAR FUND



Consolidated Detailed Statement of Financial Performance
For the Year Ended December 31, 2022

	2022	2021
REVENUE		
Total Revenue	<u>0.00</u>	<u>0.00</u>
LESS: CURRENT OPERATING EXPENSES		
Personal Services		
5010101000 Salaries and Wages - Regular	2,839,017,301.68	2,599,170,581.39
5010102000 Salaries and Wages - Casual/Contractual	1,768,664.81	2,343,815.42
5010103000 Salaries and Wages - Substitute Teachers	3,789,629.55	1,603,040.26
Total Salaries and Wages	<u>2,844,575,596.04</u>	<u>2,603,117,437.07</u>
Other Compensations		
5010201000 Personnel Economic Relief Allowance (PERA)	192,749,291.69	189,553,477.00
5010202000 Representation Allowance (RA)	312,000.00	307,000.00
5010203000 Transportation Allowance (TA)	312,000.00	307,000.00
5010204000 Clothing/Uniform Allowance	48,348,313.00	48,474,000.00
5010205000 Subsistence Allowance	336,369.83	453,956.16
5010206000 Laundry Allowance	48,496.32	65,592.57
5010208000 Productivity Incentive Benefits	215,000.00	222,000.00
5010210000 Honoraria	3,307,876.80	3,227,017.40
5010211000 Hazard Pay	4,226,040.20	4,332,065.04
5010212000 Longevity Pay	80,000.00	0.00
5010213000 Overtime and Night Pay	492,158.41	398,135.19
5010214000 Year End Bonus	232,416,754.14	216,434,772.02
5010215000 Cash Gift	40,199,250.00	39,588,500.00
5010216000 Mid-Year Bonus	227,277,658.83	212,256,209.82
5010299000 Other Bonuses and Allowances	164,325,683.92	145,946,222.40
Total Other Compensations	<u>914,646,893.14</u>	<u>861,565,947.60</u>
Personnel Benefit Contributions		
5010301000 Life and Retirement Insurance Contributions	332,977,440.21	308,522,850.03
5010302000 PAG-IBIG Contributions	9,788,819.22	9,414,900.00
5010303000 PHILHEALTH Contributions	50,140,383.40	40,299,020.01
5010304000 ECC Contributions	10,308,350.47	9,473,542.84
Total Personnel Benefit Contributions	<u>403,214,993.30</u>	<u>367,710,312.88</u>
Other Personnel Benefits		
5010403000 Terminal Leave Benefits	4,286,316.49	10,771,686.55
5010499000 Other Personnel Benefits	50,316,243.66	118,496,665.57
Total Other Personnel Benefits	<u>54,602,560.15</u>	<u>129,268,352.12</u>
Total Personnel Service	<u>4,217,040,042.63</u>	<u>3,961,662,049.67</u>
Maintenance and Other Operating Expenses		
Travelling Expenses		
5020101000 Traveling Expenses - Local	12,796,522.01	9,981,555.15
Total Traveling Expenses	<u>12,796,522.01</u>	<u>9,981,555.15</u>
Training and Scholarship Expenses		
5020201000 Training Expenses	22,614,656.91	13,074,745.13
Total Training and Scholarship Expenses	<u>22,614,656.91</u>	<u>13,074,745.13</u>
Supplies and Materials Expenses		
5020301000 Office Supplies Expenses	81,856,452.78	199,142,412.86
5020302000 Accountable Forms Expenses	168,340.00	133,591.00
5020303000 Non-Accountable Forms Expenses	0.00	800.00
5020305000 Food Supplies Expenses	29,932,168.01	33,174,014.52
5020307000 Drugs and Medicines Expenses	419,486.14	904,028.62
5020308000 Medical, Dental and Laboratory Supplies Expenses	2,043,201.51	13,005,330.55
5020309000 Fuel, Oil and Lubricants Expenses	1,293,668.25	947,683.12
5020310000 Agricultural and Marine Supplies Expenses	12,977.85	0.00
5020311000 Textbooks and Instructional Materials Expenses	36,156,540.00	35,714,000.00
5020321000 Semi-Expendable Machinery and Equipment Expenses	20,367,267.74	42,307,981.14
5020322000 Semi-Expendable Furniture, Fixtures and Books Expenses	996,478.63	7,996,369.99
5020399000 Other Supplies and Materials Expenses	22,386,776.32	36,784,603.83
Total Supplies and Materials Expenses	<u>196,533,357.23</u>	<u>370,110,624.63</u>
Utility Expenses		
5020401000 Water Expenses	3,577,342.16	3,367,930.06
5020402000 Electricity Expenses	27,723,974.45	18,392,780.23
Total Utility Expenses	<u>31,301,316.61</u>	<u>21,760,710.29</u>
Communication Expenses		



Department of Education
REGULAR FUND



Consolidated Detailed Statement of Financial Performance
For the Year Ended December 31, 2022

		2022	2021
5020501000	Postage and Courier Services	9,190.13	3,231.00
5020502000	Telephone Expenses	2,016,354.73	2,463,802.06
5020503000	Internet Expenses	5,724,123.78	5,165,950.66
	Total Communication Expenses	7,749,668.64	7,632,983.72
	Professional Services		
5021101000	Legal Services	120,813.00	95,259.30
5021199000	Other Professional Services	111,000.00	0.00
	Total Professional Services	237,813.00	95,259.30
	General Services		
5021201000	Environment/Sanitary Services	0.00	210.00
5021202000	Janitorial Services	198,302.00	298,100.00
5021203000	Security Services	763,859.62	807,105.81
5021299000	Other General Services	534,541.50	1,458,171.44
	Total General Services	1,496,703.12	2,563,587.25
	Repairs and Maintenance		
5021302000	Repairs and Maintenance-Land Improvements	0.00	123,689.00
5021303000	Repairs and Maintenance-Infrastructure Assets	47,803.45	0.00
5021304000	Repairs and Maintenance-Buildings and Other Structures	30,954,243.60	27,562,966.12
5021305000	Repairs and Maintenance-Machinery and Equipment	818,311.03	1,149,923.29
5021306000	Repairs and Maintenance-Transportation Equipment	139,143.11	319,310.00
5021321000	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	44,760.00	0.00
5021399000	Repairs and Maintenance-Semi-Expendable Machinery and Equipment	18,139.00	38,580.00
	Total Repairs and Maintenance	32,022,400.19	29,194,468.41
	Taxes, Insurance Premiums and Other Fees		
5021501000	Taxes, Duties and Licenses	55,331.62	42,775.42
5021502000	Fidelity Bond Premiums	2,008,754.48	1,768,501.10
5021503000	Insurance Expenses	122,089.97	92,072.29
	Taxes, Insurance Premiums and Other Fees	2,186,176.07	1,903,348.81
	Labor and Wages		
5021601000	Labor and Wages	36,527,532.26	33,675,297.04
	Total Labor and Wages	36,527,532.26	33,675,297.04
	Other Maintenance and Operating Expenses		
5029901000	Advertising Expenses	0.00	4,850.00
5029902000	Printing and Publication Expenses	5,503,858.44	6,076,459.36
5029903000	Representation Expenses	833,852.88	643,458.76
5029904000	Transportation and Delivery Expenses	3,398,337.84	3,840,646.19
5029905000	Rent/Lease Expenses	170,772.36	332,520.80
5020007000	Subscriptions Expense	97,900.00	123,540.00
5029999000	Other Maintenance and Operating Expenses	6,642,971.31	3,712,176.54
	Total Other Maintenance and Operating Expenses	16,647,592.83	14,733,651.65
	Total Maintenance and Other Operating Expenses	360,113,738.87	504,726,431.38
	Financial Expenses		
5030104000	Bank Charges-Loans/Borrowings	78,390.00	472,630.00
	Total Financial Expenses	78,390.00	472,630.00
NON CASH EXPENSES			
	Depreciation		
5050104000	Depreciation-Buildings and Other Structures	80,534,129.43	49,745,421.32
5050105000	Depreciation-Machinery and Equipment	20,850,051.74	6,381,477.06
5050106000	Depreciation-Transportation Equipment	650,693.00	685,328.42
5050107000	Depreciation-Furniture, Fixtures and Books	116,392.44	474,560.04
5050199000	Depreciation - Other Property, Plant and Equipment	16,852.71	40,410.80
	Total Depreciation	102,168,119.32	57,327,197.64
	Total Non Cash Expenses	102,168,119.32	57,327,197.64
	Current Operating Expenses	4,679,400,290.82	4,524,188,308.69
	Surplus (Deficit) from Current Operations	(4,679,400,290.82)	(4,524,188,308.69)



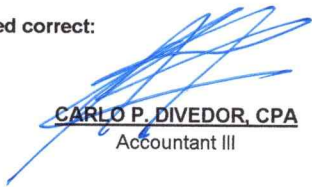
Department of Education
REGULAR FUND



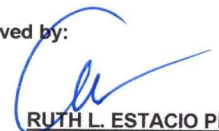
Consolidated Detailed Statement of Financial Performance
For the Year Ended December 31, 2022

	2022	2021
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
4030101000 Subsidy Income from National Government	4,793,961,352.17	4,469,167,696.08
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	4,793,961,352.17	4,469,167,696.08
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos		
5021499000 Subsidies - Others	0.00	1,722,000.00
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	0.00	1,722,000.00
Net Financial Assistance/Subsidy	4,793,961,352.17	4,467,445,696.08
Surplus/(Deficit) for the Period	114,561,061.35	(56,742,612.61)

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
Koronadal City

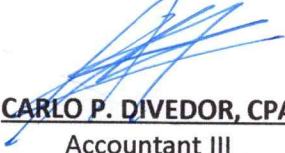


Division of South Cotabato
CONSOLIDATED STATEMENT OF NET ASSETS/EQUITY
As of December 31, 2022

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

Beginning Balance	P	1,222,265,271.46
Changes in accounting policy		1,531,988.46
Prior Period Adjustments/Unrecorded Income and Expenses		29,141,650.77
Other Adjustments		149,460,403.89
Restated balance		1,402,399,314.58
Changes in Net Assets/Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net assets/equity 1		-
Surplus for the period		114,561,061.35
Total recognized revenue and expense for the period		114,561,061.35
Others		-
Balance Ending Carried Forward	P	1,516,960,375.93

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
REGULAR FUND



CONSOLIDATED STATEMENT OF NET ASSETS/EQUITY

For the Year Ended December 31, 2022

	2022	2021
Beginning Balance	1,222,265,271.46	1,052,979,810.91
Changes in accounting policy	1,531,988.46	
Prior Period Adjustments/Unrecorded Income and Expenses	29,141,650.77	226,028,073.16
Other Adjustments	149,460,403.89	
Restated balance	1,402,399,314.58	1,279,007,884.07
Changes in Net Assets/Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net assets/equity 1	-	-
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		
Reversal of Impairments		
Surplus for the period	114,561,061.35	(56,742,612.61)
Total recognized revenue and expense for the period	114,561,061.35	(56,742,612.61)
Others		
Balance Ending Carried Forward	1,516,960,375.93	1,222,265,271.46

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D. CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
Koronadal City



Division of South Cotabato

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

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

A S S E T S

CURRENT ASSETS

	Cash and Cash Equivalents	19,574,595.36
	Cash on Hand	170,000.00
1010102000	Petty Cash Fund	170,000.00
	Cash in Bank - Local Currency	182,500.00
1010202000	Cash in Bank - Local Currency, Current Account	182,500.00
	Treasury/Agency Cash Accounts	19,222,095.36
1010403000	Cash - Treasury/Agency Deposit, Trust	19,222,095.36
	RECEIVABLES	4,256,011.58
	Inter Agency Receivables	3,859,204.00
1030301000	Due from National Government Agencies	2,101,974.56
1030302000	Due from Government-Owned and/or Controlled Corporations	1,757,229.44
	Other Receivables	396,807.58
1039901000	Receivables - Disallowances/Charges	396,807.58
	INVENTORIES	27,997,828.08
	Inventory Held for Consumption	27,997,828.08
1040401000	Office Supplies Inventory	4,432,093.21
1040407000	Medical, Dental and Laboratory Supplies inventory	4,134.00
1040499000	Other Supplies and Materials Inventory	603,104.84
1040502000	Semi-Expendable Office Equipment	500,858.44
1040503000	Semi-Expendable Information and Communications Technology Equipment	8,362,110.29
1040510000	Semi-Expendable Medical Equipment	164,050.12
1040511000	Semi-Expendable Printing Equipment	13,390,913.18
1040512000	Semi-Expendable Sports Equipment	49,050.00
1040519000	Semi-Expendable Other Machinery and Equipment	250,514.00
1040601000	Semi-Expendable Furniture and Fixtures	241,000.00
	Other Current Assets	148,996,941.97
	Advances	145,892,494.07
1990101000	Advances for Operating Expenses	48,234,628.41
1990102000	Advances for Payroll	96,476,170.48
1990103000	Advances to Special Disbursing Officer	1,000,800.00
1990104000	Advances to Officers and Employees	180,895.18
	Prepayments	3,104,447.90
1990201000	Advances to Contractors	3,104,447.90
	Deposits	0.00
	Total Current Assets	200,825,376.99

NON - CURRENT ASSETS



DEPARTMENT OF EDUCATION
Koronadal City



Division of South Cotabato

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

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

PROPERTY, PLANT & EQUIPMENT		1,999,941,580.01
	Land	30,139,529.08
1060101000	Land	30,139,529.08
	Infrastructure Assets	13,810,797.03
1060305000	Power Supply Systems	13,810,797.03
	Buildings and Other Structures	1,696,310,954.34
1060401000	Buildings	32,569,898.73
1060402000	School Buildings	1,649,569,178.92
1060499000	Other Structures	14,171,876.69
	Machinery and Equipment	128,713,590.61
1060502000	Office Equipment	4,496,500.80
1060503000	Information and Communication Technology Equipment	116,381,037.04
1060504000	Agricultural and Forestry Equipment	900,000.00
1060512000	Printing Equipment	348,640.00
1060513000	Sports Equipment	18,000.00
1060514000	Technical and Scientific Equipment	6,411,312.77
1060599000	Other Machinery and Equipment	158,100.00
	Transportation Equipment	11,396,813.40
1060601000	Motor Vehicles	11,396,813.40
	Furniture, Fixtures and Books	1,169,458.84
1060701000	Furniture and Fixtures	1,169,458.84
	Construction in Progress	117,776,033.96
1069803000	Construction in Progress-Buildings and Other Structures	117,776,033.96
	Other Property, Plant and Equipment	624,402.75
1069999000	Other Property, Plant and Equipment	624,402.75
	Less : Accumulated Depreciation	518,671,006.91
	Property, Plant and Equipment - Net	1,481,270,573.10
	Total Non Current Assets	1,481,270,573.10
TOTAL ASSETS		1,682,095,950.09

LIABILITIES

LIABILITIES

CURRENT LIABILITIES		
Financial Liabilities		105,782,557.41
Payables		101,107,620.07
2010101000	Accounts Payable	98,481,351.53
2010102000	Due to Officers and Employees	2,626,268.54
Trust Liabilities		4,674,937.34
2040104000	Guaranty Deposits Payable	4,674,937.34
2999999000	Other Payables	19,234,643.74
Inter Agency Payables		40,118,373.01
2020102000	Due to GSIS	25,077,154.43



DEPARTMENT OF EDUCATION
Koronadal City

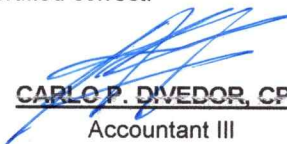


Division of South Cotabato

CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

Org. Code:	070010812003	Fund Source Code:	01100000
Location Code	126306000	MFO/PAP :	0000000000000000
2020103000	Due to PAG-IBIG		2,055,452.70
2020104000	Due to PHILHEALTH		12,985,765.88
TOTAL LIABILITIES			165,135,574.16
TOTAL ASSETS LESS TOTAL LIABILITIES			1,516,960,375.93
NET ASSETS/EQUITY			
Accumulated Surplus/(Deficit), Beginning			1,222,265,271.46
Adjustments to beginning balance			149,460,403.89
Total Retained Operating Surplus			114,561,061.35
Accumulated Surplus/(Deficit), End - Restated			1,516,960,375.93
TOTAL NET ASSETS/EQUITY			1,516,960,375.93

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
Koronadal City



Division of South Cotabato
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As of December 31, 2022

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

A S S E T S

Current Assets

Cash and Cash Equivalent	19,574,595.36
Receivables	4,256,011.58
Inventories	27,997,828.08
Otehr Current Assets	148,996,941.97
Total Current Assets	200,825,376.99

Non Current Assets

Property, Pland and Equipment	1,481,270,573.10
Total Non Current Assets	1,481,270,573.10

TOTAL ASSET

1,682,095,950.09

L I A B I L I T I E S

Current Liabilities

Financial Liabilities	105,782,557.41
Inter-Agency Payables	40,118,373.01
Other Payables	19,234,643.74
Total Current Liabilities	165,135,574.16

Non Current Liabilities

Total Liabilities	165,135,574.16
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Total Assets less Total Liabilities

1,516,960,375.93

NET ASSETS/EQUITY


Net Assets/Equity

Accumulated Surplus/(Deficit)	1,516,960,375.93
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TOTAL NET ASSETS/EQUITY

1,516,960,375.93

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
REGULAR FUND



CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2022

	2022	2021
A S S E T S		
CURRENT ASSETS		
Cash and Cash Equivalents	19,574,595.36	9,930,067.14
Cash on Hand	170,000.00	115,000.00
1010102000 Petty Cash Fund	170,000.00	115,000.00
Cash in Bank - Local Currency	182,500.00	182,000.00
1010202000 Cash in Bank - Local Currency, Current Account	182,500.00	182,000.00
Treasury/Agency Cash Accounts	19,222,095.36	9,633,067.14
1010403000 Cash - Treasury/Agency Deposit, Trust	19,222,095.36	9,633,067.14
RECEIVABLES	4,256,011.58	33,674,803.78
Inter Agency Receivables	3,859,204.00	33,277,996.20
1030301000 Due from National Government Agencies	2,101,974.56	20,442,520.20
1030302000 Due from Government-Owned and/or Controlled Corporations	1,757,229.44	12,835,476.00
Other Receivables	396,807.58	396,807.58
1039901000 Receivables - Disallowances/Charges	396,807.58	396,807.58
INVENTORIES	27,997,828.08	10,951,858.68
Inventory Held for Consumption	27,997,828.08	10,951,858.68
1040401000 Office Supplies Inventory	4,432,093.21	945,449.30
1040407000 Medical, Dental and Laboratory Supplies Inventory	4,134.00	0.00
1040413000 Construction Materials Inventory	0.00	7,085.00
1040499000 Other Supplies and Materials Inventory	603,104.84	158,965.04
1040501000 Semi-Expendable Machinery	0.00	37,280.00
1040502000 Semi-Expendable Office Equipment	500,858.44	1,364,015.54
1040503000 Semi-Expendable Information and Communications Technology	8,362,110.29	288,958.48
1040507000 Semi-Expendable Communications Equipment	0.00	66,490.00
1040510000 Semi-Expendable Medical Equipment	164,050.12	829,432.72
1040511000 Semi-Expendable Printing Equipment	13,390,913.18	6,412,558.50
1040512000 Semi-Expendable Sports Equipment	49,050.00	121,050.00
1040513000 Semi-Expendable Technical and Scientific Equipment	0.00	407,034.10
1040599000 Semi-Expendable Other Machinery and Equipment	250,514.00	0.00
1040601000 Semi-Expendable Furniture and Fixtures	241,000.00	313,540.00
Other Current Assets	148,996,941.97	21,296,697.22
Advances	145,892,494.07	20,767,281.50
1990101000 Advances for Operating Expenses	48,234,628.41	19,286,606.50
1990102000 Advances for Payroll	96,476,170.48	0.00
1990103000 Advances to Special Disbursing Officer	1,000,800.00	1,441,900.00
1990104000 Advances to Officers and Employees	180,895.18	38,775.00
Prepayments	3,104,447.90	379,415.72
1990201000 Advances to Contractors	3,104,447.90	379,415.72
Deposits	0.00	150,000.00
1990302000 Guaranty Deposits	0.00	150,000.00
Total Current Assets	200,825,376.99	75,853,426.82

NON - CURRENT ASSETS



DEPARTMENT OF EDUCATION
REGULAR FUND



CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2022

	2022	2021
PROPERTY, PLANT & EQUIPMENT	1,999,941,580.01	1,799,651,466.22
Land	30,139,529.08	19,587,829.08
1060101000 Land	30,139,529.08	19,587,829.08
Infrastructure Assets	13,810,797.03	13,810,797.03
1060305000 Power Supply Systems	13,810,797.03	13,810,797.03
Buildings and Other Structures	1,696,310,954.34	1,506,400,578.37
1060401000 Buildings	32,569,898.73	1,512,158.73
1060402000 School Buildings	1,649,569,178.92	1,490,670,558.11
1060499000 Other Structures	14,171,876.69	14,217,861.53
Machinery and Equipment	128,713,590.61	130,614,504.70
1060502000 Office Equipment	4,496,500.80	5,779,472.12
1060503000 Information and Communication Technology Equipment	116,381,037.04	119,224,720.98
1060504000 Agricultural and Forestry Equipment	900,000.00	0.00
1060511000 Medical Equipment	0.00	116,175.00
1060512000 Printing Equipment	348,640.00	0.00
1060513000 Sports Equipment	18,000.00	0.00
1060514000 Technical and Scientific Equipment	6,411,312.77	5,494,136.60
1060599000 Other Machinery and Equipment	158,100.00	0.00
Transportation Equipment	11,396,813.40	8,366,013.40
1060601000 Motor Vehicles	11,396,813.40	8,366,013.40
Furniture, Fixtures and Books	1,169,458.84	1,640,768.63
1060701000 Furniture and Fixtures	1,169,458.84	1,640,768.63
Construction in Progress	117,776,033.96	118,606,572.26
1069903000 Construction in Progress-Buildings and Other Structures	117,776,033.96	118,606,572.26
Other Property, Plant and Equipment	624,402.75	624,402.75
1069999000 Other Property, Plant and Equipment	624,402.75	624,402.75
Other Non-Current Assets	0.00	358,392.37
1999999000 Other Assets	-	358,392.37
Less : Accumulated Depreciation	518,671,006.91	381,066,323.09
Property, Plant and Equipment - Net	1,481,270,573.10	1,418,585,143.13
Total Non Current Assets	1,481,270,573.10	1,418,943,535.50
TOTAL ASSETS	1,682,095,950.09	1,494,796,962.32
LIABILITIES		
LIABILITIES		
CURRENT LIABILITIES		
Financial Liabilities	105,782,557.41	145,621,876.62
Payables	101,107,620.07	142,726,442.32
2010101000 Accounts Payable	98,481,351.53	139,692,384.54
2010102000 Due to Officers and Employees	2,626,268.54	3,034,057.78
Trust Liabilities	4,674,937.34	2,895,434.30
2040104000 Guaranty Deposits Payable	4,674,937.34	2,895,434.30
2999999000 Other Payables	19,234,643.74	110,874,350.81
Inter Agency Payables	40,118,373.01	16,255,863.43
2020102000 Due to GSIS	25,077,154.43	12,453,264.16
2020103000 Due to PAG-IBIG	2,055,452.70	776,951.29
2020104000 Due to PHILHEALTH	12,985,765.88	3,025,647.98
TOTAL LIABILITIES	165,135,574.16	272,752,090.86



DEPARTMENT OF EDUCATION
REGULAR FUND



CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
For the Year Ended December 31, 2022

	2022	2021
TOTAL ASSETS LESS TOTAL LIABILITIES	<u>1,516,960,375.93</u>	<u>1,222,044,871.46</u>
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit), Beginning	1,252,938,910.69	1,279,007,884.07
Adjustments to beginning balance	149,460,403.89	-
3010101000 Adjusted beginning balance	<u>1,402,399,314.58</u>	<u>1,279,007,884.07</u>
Retained Operating Surplus Current Operations	114,561,061.35	(56,742,612.61)
	-	-
Total Retained Operating Surplus	<u>114,561,061.35</u>	<u>-56,742,612.61</u>
Accumulated Surplus/(Deficit), End	<u>1,516,960,375.93</u>	<u>1,222,265,271.46</u>
TOTAL NET ASSETS/EQUITY	<u>1,516,960,375.93</u>	<u>1,222,265,271.46</u>

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D, CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
Koronadal City



CONSOLIDATED DETAILED STATEMENT OF CASH FLOW
As of December 31, 2022

CONSOLIDATED

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation

Receipt of Notice of Cash Allocation	4,795,544,212.41
Receipt of Notice of Transfer of Cash Allocation	4,504,438,696.00
Constructive Receipt of NCA for TRA	164,226,356.00
	126,879,160.41

Trust Receipts

Collection of other trust receipts	8,976,252.51
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Other Receipts

Unused Petty Cash Fund	1,873,537.27
Refund of overpayment of Personnel Services	15,000.00
Receipt of refund of cash advances	680,911.75
	1,177,625.52

Adjustments

Restoration of cash for unreleased checks	2,007,437.53
-------------------------------------------	--------------

Total Cash Inflows

4,808,401,439.72

Cash Outflows

Remittance to National Treasury

Remittance of refunds, overpayments and disallowances and other receipts	3,861,009.88
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Payment of Expenses

Payment of personnel services	2,358,925,106.82
Payment of maintenance and other operating expenses	1,914,910,701.75
Payment of expenses pertaining to/incurred in the prior years	102,916,415.45
Liquidation of prior year's cash advances	50,595,414.07
	290,502,575.55

Purchase of Inventories

Purchase of inventories for distribution	33,360,424.82
Purchase of inventory held for consumption	2,949,495.08
Purchase of inventories obligated/incurred in prior years	5,324,839.77
	25,086,089.97

Grant of Cash Advances (Unliquidated During the Year)

Advances for operating expenses	143,745,030.71
Advances for payroll	46,101,440.05
Advances for special purpose/time-bound undertakings	96,476,170.48
Advances to officers and employees	1,000,800.00
	166,620.18

Remittance of Personnel Benefit Contributions and Mandatory Deductions

Remittance of taxes withheld covered by TRA	2,233,882,664.88
Remittance to GSIS/Pag-IBIG/PhilHealth	126,879,160.41
Remittance of personnel benefits contributions	502,670,813.10
	280,227,129.08



DEPARTMENT OF EDUCATION
Koronadal City




CONSOLIDATED DETAILED STATEMENT OF CASH FLOW
As of December 31, 2022

	CONSOLIDATED
Remittance of other payables	1,324,105,562.29
Adjustments	1,582,860.24
Reversion/Return of unused NCA	1,582,860.24
Total Cash Outflows	4,775,357,097.35
Net Cash Provided by (Used in) Operating Activities	33,044,342.37
Cash Flows from Investing Activities	
Purchase/Construction of Property, Plant and Equipment	23,399,814.15
Purchase of machinery and equipment	300,964.28
Advances to contractors	5,837,533.85
Payment of guaranty deposit	680,686.33
Payment for property, plant and equipment obligated in prior year	16,580,629.69
Total Cash Outflows	23,399,814.15
Net Cash Provided By (Used In) Investing Activities	(23,399,814.15)
Increase (Decrease) in Cash and Cash Equivalents	9,644,528.22
Cash and Cash Equivalents, Beginning	9,930,067.14
Cash and Cash Equivalents, End	19,574,595.36

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D., CESO VI
Schools Division Superintendent



CONSOLIDATED CONDENSED STATEMENT OF CASH FLOW
As of December 31, 2022

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	4,795,544,212.41
Trust Receipts	8,976,252.51
Other Receipts	1,873,537.27
Adjustments	2,007,437.53
Total Cash Inflows	4,808,401,439.72

Cash Outflows

Remittance to National Treasury	3,861,009.88
Payment of Expenses	2,358,925,106.82
Purchase of Inventories	33,360,424.82
Grant of Cash Advances (Unliquidated During the Year)	143,745,030.71
Remittance of Personnel Benefit Contributions and Mandatory Deductions	2,233,882,664.88
Adjustments	1,582,860.24
Total Cash Outflows	4,775,357,097.35

Net Cash Provided by (Used in) Operating Activities

33,044,342.37

Cash Flows from Investing Activities

Cash Outflows

Purchase/Construction of Property, Plant and Equipment	23,399,814.15
Total Cash Outflows	23,399,814.15

Net Cash Provided By (Used In) Investing Activities

- 23,399,814.15

Increase (Decrease) in Cash and Cash Equivalents

9,644,528.22

Cash and Cash Equivalents, Beginning

9,930,067.14

Cash and Cash Equivalents, End

19,574,595.36

Certified correct:


CARLO P. DIVEDOR, CPA
Accountant III

Approved by:


RUTH L. ESTACIO Ph.D., CESO VI
Schools Division Superintendent



DEPARTMENT OF EDUCATION
REGULAR AGENCY FUND

Annex C1



CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	<u>4,795,544,212.41</u>	<u>4,465,877,444.66</u>
Receipt of Notice of Cash Allocation	4,504,438,696.00	4,374,353,365.00
Receipt of Notice of Transfer of Cash Allocation	164,226,356.00	2,000,000.00
Constructive Receipt of NCA for TRA	126,879,160.41	89,524,079.66
Trust Receipts	<u>8,976,252.51</u>	<u>-</u>
Collection of other trust receipts	8,976,252.51	0.00
Other Receipts	<u>1,873,537.27</u>	<u>1,029,643.18</u>
Unused Petty Cash Fund	15,000.00	0.00
Refund of overpayment of Personnel Services	680,911.75	673,572.48
Receipt of refund of cash advances	1,177,625.52	355,151.99
Other miscellaneous receipts	0.00	918.71
Adjustments	<u>2,007,437.53</u>	<u>6,123,265.20</u>
Restoration of cash for unreleased checks	2,007,437.53	0.00
Other adjustments - Inflow	0.00	6,123,265.20
Total Cash Inflows	<u>4,808,401,439.72</u>	<u>4,473,030,353.04</u>
Cash Outflows		
Remittance to National Treasury	<u>3,861,009.88</u>	<u>1,029,643.18</u>
Remittance of refunds, overpayments, disallowances and other receipts	3,861,009.88	1,029,643.18
Payment of Expenses	<u>2,384,011,196.79</u>	<u>2,538,740,586.93</u>
Payment of personnel services	1,914,910,701.75	2,039,726,874.61
Payment of maintenance and other operating expenses	393,418,991.00	401,087,892.63
Payment of expenses pertaining to/incurred in the prior years	75,681,504.04	97,925,819.69
Purchase of Inventories	<u>8,274,334.85</u>	<u>41,660,838.30</u>
Purchase of inventories for distribution	2,949,495.08	38,222,894.31
Purchase of inventory held for consumption	5,324,839.77	3,437,943.99
Grant of Cash Advances	<u>143,745,030.71</u>	<u>20,767,281.50</u>
Advances for operating expenses	46,101,440.05	19,286,606.50
Advances for payroll	96,476,170.48	0.00
Advances for special purpose/time-bound undertakings	1,000,800.00	1,441,900.00
Advances to officers and employees	166,620.18	38,775.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>2,233,882,664.88</u>	<u>1,846,463,621.85</u>
Remittance of taxes withheld covered by TRA	126,879,160.41	86,490,021.88
GSIS/Pag-IBIG/PhilHealth	502,670,813.10	402,039,754.40
Remittance of personnel benefits contributions	280,227,129.08	244,523,862.04
Remittance of other payables	1,324,105,562.29	1,113,409,983.53
Adjustments	<u>1,582,860.24</u>	<u>2,532,809.53</u>
Reversion/Return of unused NCA	1,582,860.24	2,532,809.53
Total Cash Outflows	<u>4,775,357,097.35</u>	<u>4,451,194,781.29</u>
Net Cash Provided by (Used in) Operating Activities	<u>33,044,342.37</u>	<u>21,835,571.75</u>
Cash Flows from Investing Activities	(23,399,814.15)	(16,153,750.13)
Cash Outflows		



DEPARTMENT OF EDUCATION
REGULAR AGENCY FUND

Annex C1



CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>
Purchase/Construction of Property, Plant and Equipment	<u>23,399,814.15</u>	<u>16,153,750.13</u>
Purchase of machinery and equipment	300,964.28	0.00
Construction in progress	0.00	2,278,081.03
Advances to contractors	5,837,533.85	741,563.48
Payment of guaranty deposit	680,686.33	3,362,953.16
Payment of accounts payable for the construction of property, plant and equipm	16,580,629.69	9,771,152.46
Total Cash Outflows	<u>23,399,814.15</u>	<u>16,153,750.13</u>
Net Cash Provided By (Used In) Investing Activities	<u>(23,399,814.15)</u>	<u>(16,153,750.13)</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>9,644,528.22</u>	<u>5,681,821.62</u>
Cash and Cash Equivalents, Beginning	<u>9,930,067.14</u>	<u>4,248,245.52</u>
Cash and Cash Equivalents, Ending	<u>19,574,595.36</u>	<u>9,930,067.14</u>

Certified Correct:

CARLO P. DIVEDOR, CPA

Accountant III

Approved by:

RUTH L. ESTACIO Ph.D, CESO VI

Schools Division Superintendent