



**GENSAN DIVISION CONSOLIDATED TRIAL BALANCE**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

Fund Cluster Code : 01  
MFO/PAP : 00000000000000

ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
	CODE	AMOUNT	AMOUNT
Cash - Collecting Officers	1010101000		
Petty Cash	1010102000	30,000.00	
Cash - Treasury/Agency Deposit, Regular	1010401000		
Cash - Treasury/Agency Deposit, Trust	1010403000	20,338,308.88	
Cash in Bank - Local Currency, Current Account	1010202000	46,500.00	
Cash - Modified Disbursement System (MDS), Regular	1010404000	0.00	
Cash, Tax Remittance Advice	1010407000	0.00	
Receivables Disallowances/Charges	1039901000	32,092.00	
Due from Government-Owned and/or Controlled Corporations	1030302000	7,685,530.40	
Office Supplies Inventory	1040401000	1,237,994.82	
Textbooks and Instructional Materials Inventory	1040410000		
Other Supplies and Materials Inventory	1040499000	2,167,270.89	
Semi-Expendable Technical and Scientific Equipment	1040513000	12,000.00	
Semi-expendable Office Equipment	1040502000	29,705.00	
Semi-expendable Information and Communications Technology Equipment	1040503000	17,124,235.00	
Semi-Expendable Communications Equipment	1040507000		
Semi-expendable Other Machinery and Equipment	1040519000		
Semi-expendable Furniture and Fixtures	1040601000	8,000.00	
Land	1060101000	545,105,098.00	
Other Land Improvements	1060299000	2,475,020.77	
Buildings	1060401000	11,175,130.87	
Accumulated Depreciation - Buildings	1060401100		7,127,201.50
School Buildings	1060402000	686,285,208.47	
Accumulated Depreciation - School Buildings	1060402100		134,413,082.62
Other Structures	1060499000	14,203,391.78	
Accumulated Depreciation - Other Structures	1060499100		6,443,020.29
Office Equipment	1060502000	574,980.00	
Accumulated Depreciation - Office Equipment	1060502100		393,813.80
Information and Communication Technology Equipment	1060503000	47,341,599.57	
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100		23,382,028.85
Printing Equipment	1060512000	329,000.00	
Accumulated Depreciation - Printing Equipment	1060512100		221,600.00
Communication Equipment	1060507000	231,300.00	
Accumulated Depreciation - Communication Equipment	1060507100		83,268.00
Medical Equipment	1060511000	1,494,922.56	
Accumulated Depreciation-Medical Equipment	1060511100		538,172.12
Sports Equipment	1060513000		
Accumulated Depreciation - Sports Equipment	1060513100		
Technical and Scientific Equipment	1060514000	4,702,901.01	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100		3,449,538.91
Other Machinery and Equipment	1060599000	3,083,000.00	
Accumulated Depreciation - Other Machinery and Equipment	1060599100		2,472,750.00
Motor Vehicles	1060601000	4,708,000.00	
Accumulated Depreciation - Motor Vehicle	1060601100		1,707,210.00
Furniture and Fixtures	1060701000	960,000.00	
Accumulated Depreciation - Furniture and Fixtures	1060701100		87,500.03
Books	1060702000		
Accumulated Depreciation - Books	1060702100		
Other Property, Plant and Equipment	1069999000	139,400.00	
Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		125,460.00
Construction in Progress - Buildings and Other Structures	1069803000	322,444,687.80	
Advances for Operating Expenses	1990101000	17,665,562.05	
Advances for Payroll	1990102000	81,647,793.25	
Advances to Special Disbursing Officer	1990103000	698,525.33	
Advances to Officers and Employees	1990104000	503,564.66	
Advances to Contractors	1990201000	67,933.28	
Prepaid Insurance	1990205000	175,026.21	



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
	CODE	AMOUNT	AMOUNT
Other Assets	1999999000		
Accounts Payable	2010101000		49,527,797.04
Due to Officers and Employees	2010102000		0.00
Due to BIR	2020101000		0.00
Due to GSIS	2020102000		28,894,920.21
Due to Pag-IBIG	2020103000	0.00	2,470,130.36
Due to PhilHealth	2020104000	0.00	760,518.25
Due to Regional Offices	2030103000		
Due to GOCCs	2020106000		
Guaranty/Security Deposits Payable	2040104000		1,035,456.42
Other Payables	2999999000		28,518,576.69
Accumulated Surplus/(Deficit)	3010101000		1,381,201,333.63
Miscellaneous Income	4060999000		
Subsidy from National Government	4030101000		3,247,350,428.33
Salaries and Wages - Regular	5010101000	1,909,359,974.96	
Salaries and Wages - Casual/Contractual	5010102000	15,684,734.90	
Salaries and Wages - Substitute Teacher	5010103000	4,892,066.62	
Personnel Economic Relief Allowance (PERA)	5010201000	127,118,713.58	
Representation Allowance	5010202000	314,000.00	
Transportation Allowance	5010203000	166,670.00	
Clothing/Uniform Allowance	5010204000	31,776,000.00	
Honoraria	5010210000		
Subsistence Allowance	5010205000	132,877.56	
Laundry Allowance	5010206000	16,561.36	
Productivity Incentive Allowance	5010208000		
Longevity Pay	5010212000		
Hazard Pay	5010211000	1,222,620.33	
Overtime and Night Pay	5010213000	159,025.00	
Year End Bonus	5010214000	155,524,838.95	
Cash Gift	5010215000	26,715,000.00	
Other Bonuses and Allowances	5010299000	109,205,700.29	
Mid-Year bonus	5010216000	149,948,212.00	
Retirement and Life Insurance Premiums	5010301000	222,198,337.20	
Retirement Gratuity	5010402000		
Pag-IBIG Contributions	5010302000	6,463,599.63	
PhilHealth Contributions	5010303000	33,792,818.49	
Employees Compensation Insurance Premiums	5010304000	6,390,416.96	
Terminal Leave Benefits	5010403000	626,478.50	
Other Personnel Benefits	5010499000	24,254,511.46	
Traveling Expenses - Local	5020101000	6,973,802.86	
Training Expenses	5020201000	17,786,520.79	
Office Supplies Expenses	5020301000	46,220,542.44	
Accountable Forms Expenses	5020302000	1,500.00	
Food Supplies Expenses	5020305000	24,390,357.70	
Drugs and Medicines Expenses	5020307000	60,406.89	
Medical, Dental and Laboratory Supplies Expenses	5020308000	3,732,780.00	
Fuel, Oil and Lubricants Expenses	5020309000	909,707.28	
Chalk Allowance	5020311000	24,543,500.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	9,376,168.18	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	181,175.38	
Other Supplies and Materials Expenses	5020399000	28,574,488.12	
Water Expenses	5020401000	3,992,411.88	
Electricity Expenses	5020402000	19,541,936.13	
Postage and Courier Services	5020501000	97,551.20	
Telephone Expenses	5020502000	3,896,415.17	
Internet Subscription Expenses	5020503000	5,909,149.70	
Cable, Satellite, Telegraph and Radio Expenses	5020504000		



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ACCOUNT TITLE	ACCOUNT	DEBIT	CREDIT
	CODE	AMOUNT	AMOUNT
Prizes	5020602000		
Survey Expenses	5020701000	89,000.00	
Demolition and Relocation Expenses	5020801000		
Legal Services	5021101000	125,306.25	
Consultancy Services	5021103000		
Other Professional Services	5021199000	8,064,802.71	
Labor & Wages	5021601000		
Environment/Sanitary Services	5021201000		
Janitorial Services	5021202000	8,306,099.45	
Security Services	5021203000	20,123,922.55	
Other General Services	5021299000	11,489,760.26	
Repairs and Maintenance - Buildings and Other Structures	5021304000	8,415,408.89	
Repairs and Maintenance-Furniture and Fixtures	5021307000	1,500.00	
Subsidy to Regional Offices/Staff Bureaus	5021407000		
Repairs and Maintenance - Machinery and Equipment	5021305000	877,868.06	
Repairs and Maintenance - Transportation Equipment	5021306000	415,345.30	
Machinery	5021321000	108,305.00	
Repairs and Maintenance-Semi-Expendable Furniture,Fixtures and Books	5021322000		
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000		
Subsidy to Operating Units	5021408000		
Subsidies-Others	5021499000		
Taxes, Duties and Licenses	5021501000	6,110.00	
Fidelity Bond Premiums	5021502000	500,132.03	
Insurance Expenses	5021503000	141,367.88	
Printing and Publication Expenses	5029902000	3,084,246.37	
Representation Expenses	5029903000	104,074.98	
Transportation and Delivery Expenses	5029904000	918,142.76	
Rent/Lease Expenses	5029905000	1,272,092.63	
Subscription Expenses	5029907000	94,297.38	
Auditing Services	5021102000		
Advertising Expenses	5029901000		
Other Maintenance and Operating Expenses	5029999000	2,040,275.23	
Depreciation - Buildings and Other Structures	5050104000	24,860,689.59	
Depreciation - Machinery and Equipment	5050105000	11,512,734.90	
Depreciation - Transportation Equipment	5050106000	776,070.00	
Depreciation - Other Property, Plant and Equipment	5050199000		
Depreciation - Furniture, Fixtures and Books	5050107000	1,000.72	
<b>TOTAL</b>		<b>4,920,203,807.05</b>	<b>4,920,203,807.05</b>

Certified Correct:

  
**SANDRA J. LACHICA**  
Accountant III

Noted:

  
**ROMELITO G. FLORES, CESO V**  
SCHOOLS DIVISION SUPERINTENDENT



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION**

As of December 31, 2022

Org. Code : 070010812006  
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	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
1010102000 Petty Cash	20,000.00	30,000.00	10,000.00
1010101000 Cash - Collecting Officer	-	-	-
1010202000 Cash in Bank-Local Currency, Current Account	-	46,500.00	46,500.00
1010401000 Cash in Treasury/Agency Deposit, Regular	-	-	-
1010403000 Cash - Treasury/Agency Deposit, Trust	14,752,592.24	20,338,308.88	5,585,716.64
1010404000 Cash - Modified Disbursement System(MDS), Regular	(0.00)	(0.00)	(0.00)
<b>Total Cash &amp; Cash Equivalents:</b>	<b>14,772,592.24</b>	<b>20,414,808.88</b>	<b>5,642,216.64</b>
<b>RECEIVABLES</b>			
1039901000 Receivables - Disallowances/Charges	54,200.34	32,092.00	(22,108.34)
1030302000 Due from Government-Owned and/or Controlled Corporations	13,212,774.00	7,685,530.40	(5,527,243.60)
	<b>13,266,974.34</b>	<b>7,717,622.40</b>	<b>(5,549,351.94)</b>
<b>INVENTORIES</b>			
1040401000 Office Supplies Inventory	1,035,095.17	1,237,994.82	202,899.65
1040410000 Textbooks and Instructional Materials Inventory	271,279.20	-	(271,279.20)
1040499000 Other Supplies and Material Inventory	1,865,657.55	2,167,270.89	301,613.34
1040502000 Semi-Expendable Office Equipment	966,093.79	29,705.00	(936,388.79)
1040503000 Semi-Expendable Information and Communications Technology Equipment	3,071,114.39	17,124,235.00	14,053,120.61
1040513000 Semi-Expendable Technical and Scientific Equipment	98,400.00	12,000.00	(86,400.00)
1040507000 Semi-Expendable Communications Equipment	14,990.00	-	(14,990.00)
1040519000 Semi-Expendable Other Machinery and Equipment	111,627.80	-	(111,627.80)
1040601000 Semi-Expendable Furniture and Fixtures	595,572.80	8,000.00	(587,572.80)
<b>Total Inventories:</b>	<b>8,029,830.70</b>	<b>20,579,205.71</b>	<b>12,549,375.01</b>
<b>OTHER ASSETS</b>			
1990101000 Advances for Operating Expenses	29,977,994.27	17,665,562.05	(12,312,432.22)
1990102000 Advances for Payroll	-	81,647,793.25	81,647,793.25
1990103000 Advances to Special Disbursing Officer	19,462,248.12	698,525.33	(18,763,722.79)
1990104000 Advances to Officers and Employees	58,180.00	503,564.66	445,384.66
1990201000 Advances to Contractors	373,570.68	67,933.28	(305,637.40)
1990205000 Prepaid Insurance	94,915.86	175,026.21	80,110.35
1999999000 Other Assets	83,754.02	-	(83,754.02)
<b>Total Other Assets:</b>	<b>50,050,662.95</b>	<b>100,758,404.78</b>	<b>50,707,741.83</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
1060101000 Land	545,105,098.00	545,105,098.00	-
1060299000 Other Land Improvement	2,475,020.77	2,475,020.77	-
1060401000 Buildings	11,175,130.87	11,175,130.87	-
1060401100 Accumulated Depreciation-Buildings	6,624,320.61	7,127,201.50	502,880.89
1060402000 School Buildings	673,891,478.13	686,285,208.47	12,393,730.34
1060402100 Accumulated Depreciation-School Buildings	110,924,872.96	134,413,082.62	23,488,209.66
1060499000 Other Structures	14,586,574.78	14,203,391.78	(383,183.00)
1060499100 Accumulated Depreciation-Other Structures	5,630,047.43	6,443,020.29	812,972.86
1060502000 Office Equipment	9,444,613.23	574,980.00	(8,869,633.23)
1060502100 Accumulated Depreciation-Office Equipment	3,699,296.39	393,813.80	(3,305,482.59)
1060503000 Information and Communication Technology Equipment	77,667,475.89	47,341,599.57	(30,325,876.32)
1060503100 Accum. Depreciation-Information & Communication Tech Eqpt	25,389,066.89	23,382,028.85	(2,007,038.04)
1060507000 Communication Equipment	462,492.85	231,300.00	(231,192.85)
1060507100 Accumulated Depreciation-Communication Equipment	321,190.61	83,268.00	(237,922.61)
1060511000 Medical Equipment	95,464.00	1,494,922.56	1,399,458.56
1060511100 Accumulated Depreciation-Medical Equipment	-	538,172.12	538,172.12
1060512000 Printing Equipment	-	329,000.00	329,000.00
1060512100 Accumulated Depreciation - Printing Equipment	-	221,600.00	221,600.00
1060513000 Sports Equipment	379,670.50	-	(379,670.50)
1060513100 Accumulated Depreciation-Sports Equipment	52,043.59	-	(52,043.59)
1060514000 Technical and Scientific Equipment	9,357,040.89	4,702,901.01	(4,654,139.88)
1060514100 Accumulated Depreciation-Technical and Scientific Equipment	1,543,713.58	3,449,538.91	1,905,825.33
1060599000 Other Machinery and Equipment	2,586,229.46	3,083,000.00	496,770.54
1060599100 Accum. Depreciation-Other Machinery & Eqpt.	765,415.84	2,472,750.00	1,707,334.16
1060601000 Motor Vehicle	3,643,000.00	4,708,000.00	1,065,000.00
1060601100 Accumulated Depreciation-Motor Vehicle	471,732.08	1,707,210.00	1,235,477.92
1060701000 Furniture and Fixtures	10,802,216.88	960,000.00	(9,842,216.88)
1060701100 Accumulated Depreciation-Furniture and Fixtures	3,221,850.95	87,500.03	(3,134,350.92)
1060702000 Books	1,258,627.64	-	(1,258,627.64)
1060702100 Accumulated Depreciation - Books	66,654.30	-	(66,654.30)
1069999000 Other Property, Plant and Equipment	2,633,096.55	139,400.00	(2,493,696.55)
1069999100 Accumulated Depreciation-Other Property, Plant & Equipment	1,326,678.03	125,460.00	(1,201,218.03)
1069803000 Construction in Progress-Buildings and Other Structures	312,195,486.55	322,444,687.80	10,249,201.25
<b>Total Property, Plant &amp; Equipment</b>	<b>1,677,758,716.99</b>	<b>1,645,253,640.83</b>	<b>(32,505,076.16)</b>
<b>Less : Accumulated Depreciation</b>	<b>160,036,883.25</b>	<b>180,444,646.12</b>	<b>20,407,762.87</b>
<b>Accumulated Impairment Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Property, Plant and Equipment - Net :</b>	<b>1,517,721,833.74</b>	<b>1,464,808,994.71</b>	<b>(52,912,839.03)</b>
<b>TOTAL ASSETS :</b>	<b>1,603,841,893.97</b>	<b>1,614,279,036.48</b>	<b>10,437,142.51</b>



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION**

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	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
2010101000 Accounts Payable	74,406,025.68	49,527,797.04	(24,878,228.64)
2020106000 Due to GOCCs	-	-	-
2010102000 Due to Officers and Employees	-	(0.00)	(0.00)
<b>Total Financial Liabilities:</b>	<b>74,406,025.68</b>	<b>49,527,797.04</b>	<b>(24,878,228.64)</b>
2020101000 Due to BIR	191,656.67	0.00	(191,656.67)
2020102000 Due to GSIS	55,816,481.91	28,894,920.21	(26,921,561.70)
2020103000 Due to Pag-ibig	61,609.54	2,470,130.36	2,408,520.82
2020104000 Due to Philhealth	308,508.09	760,518.25	452,010.16
<b>Total Inter Agency Payables:</b>	<b>56,378,256.21</b>	<b>32,125,568.82</b>	<b>(24,252,687.39)</b>
<b>INTRA AGENCY PAYABLES</b>			
2030103000 Due to Regional Office	-	-	-
<b>Total Intra Agency Payables:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYABLES</b>			
2040104000 Guaranty/Security Deposits Payable	3,487,561.58	1,035,456.42	(2,452,105.16)
2999999000 Other Payables	19,247,890.21	28,518,576.69	9,270,686.48
<b>Total Trust Liabilities, Deferred Credit and Other Payables:</b>	<b>22,735,451.79</b>	<b>29,554,033.11</b>	<b>6,818,581.32</b>
<b>TOTAL LIABILITIES :</b>	<b>153,519,733.68</b>	<b>111,207,398.97</b>	<b>(42,312,334.71)</b>
<b>TOTAL ASSETS LESS LIABILITIES:</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>
<b>NET ASSETS/EQUITY</b>			
<b>NET ASSETS/EQUITY</b>			
Restated Balance	1,455,815,724.53	1,381,201,333.63	(74,614,390.90)
Surplus/(Deficit) for the Period	(5,493,564.25)	121,870,303.88	127,363,868.13
<b>Balance, End</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>
<b>TOTAL NET ASSETS/EQUITY :</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>

Certified Correct:

**SANDRA J. LACHICA**  
Accountant III

Noted by:

**ROMELITO G. FLORES, CESOV**  
Schools Division Superintendent



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION**

As of December 31, 2022

Org. Code : 070010812006  
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	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>ASSETS</b>			
<b>CASH AND CASH EQUIVALENTS</b>			
1010102000 Petty Cash	20,000.00	30,000.00	10,000.00
1010101000 Cash - Collecting Officer	-	-	-
1010202000 Cash in Bank-Local Currency, Current Account	-	46,500.00	46,500.00
1010401000 Cash in Treasury/Agency Deposit, Regular	-	-	-
1010403000 Cash - Treasury/Agency Deposit, Trust	14,752,592.24	20,338,308.88	5,585,716.64
1010404000 Cash - Modified Disbursement System(MDS), Regular	(0.00)	(0.00)	(0.00)
<b>Total Cash &amp; Cash Equivalents:</b>	<b>14,772,592.24</b>	<b>20,414,808.88</b>	<b>5,642,216.64</b>
<b>RECEIVABLES</b>			
1039901000 Receivables - Disallowances/Charges	54,200.34	32,092.00	(22,108.34)
1030302000 Due from Government-Owned and/or Controlled Corporations	13,212,774.00	7,685,530.40	(5,527,243.60)
	<b>13,266,974.34</b>	<b>7,717,622.40</b>	<b>(5,549,351.94)</b>
<b>INVENTORIES</b>			
1040401000 Office Supplies Inventory	1,035,095.17	1,237,994.82	202,899.65
1040410000 Textbooks and Instructional Materials Inventory	271,279.20	-	(271,279.20)
1040499000 Other Supplies and Material Inventory	1,865,657.55	2,167,270.89	301,613.34
1040502000 Semi-Expendable Office Equipment	966,093.79	29,705.00	(936,388.79)
1040503000 Semi-Expendable Information and Communications Technology Equipment	3,071,114.39	17,124,235.00	14,053,120.61
1040513000 Semi-Expendable Technical and Scientific Equipment	98,400.00	12,000.00	(86,400.00)
1040507000 Semi-Expendable Communications Equipment	14,990.00	-	(14,990.00)
1040519000 Semi-Expendable Other Machinery and Equipment	111,627.80	-	(111,627.80)
1040601000 Semi-Expendable Furniture and Fixtures	595,572.80	8,000.00	(587,572.80)
<b>Total Inventories:</b>	<b>8,029,830.70</b>	<b>20,579,205.71</b>	<b>12,549,375.01</b>
<b>OTHER ASSETS</b>			
1990101000 Advances for Operating Expenses	29,977,994.27	17,665,562.05	(12,312,432.22)
1990102000 Advances for Payroll	-	81,647,793.25	81,647,793.25
1990103000 Advances to Special Disbursing Officer	19,462,248.12	698,525.33	(18,763,722.79)
1990104000 Advances to Officers and Employees	58,180.00	503,564.66	445,384.66
1990201000 Advances to Contractors	373,570.68	67,933.28	(305,637.40)
1990205000 Prepaid Insurance	94,915.86	175,026.21	80,110.35
1999999000 Other Assets	83,754.02	-	(83,754.02)
<b>Total Other Assets:</b>	<b>50,050,662.95</b>	<b>100,758,404.78</b>	<b>50,707,741.83</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>			
1060101000 Land	545,105,098.00	545,105,098.00	-
1060299000 Other Land Improvement	2,475,020.77	2,475,020.77	-
1060401000 Buildings	11,175,130.87	11,175,130.87	-
1060401100 Accumulated Depreciation-Buildings	6,624,320.61	7,127,201.50	502,880.89
1060402000 School Buildings	673,891,478.13	686,285,208.47	12,393,730.34
1060402100 Accumulated Depreciation-School Buildings	110,924,872.96	134,413,082.62	23,488,209.66
1060499000 Other Structures	14,586,574.78	14,203,391.78	(383,183.00)
1060499100 Accumulated Depreciation-Other Structures	5,630,047.43	6,443,020.29	812,972.86
1060502000 Office Equipment	9,444,613.23	574,980.00	(8,869,633.23)
1060502100 Accumulated Depreciation-Office Equipment	3,699,296.39	393,813.80	(3,305,482.59)
1060503000 Information and Communication Technology Equipment	77,667,475.89	47,341,599.57	(30,325,876.32)
1060503100 Accum. Depreciation-Information & Communication Tech Eqpt	25,389,066.89	23,382,028.85	(2,007,038.04)
1060507000 Communication Equipment	462,492.85	231,300.00	(231,192.85)
1060507100 Accumulated Depreciation-Communication Equipment	321,190.61	83,268.00	(237,922.61)
1060511000 Medical Equipment	95,464.00	1,494,922.56	1,399,458.56
1060511100 Accumulated Depreciation-Medical Equipment	-	538,172.12	538,172.12
1060512000 Printing Equipment	-	329,000.00	329,000.00
1060512100 Accumulated Depreciation - Printing Equipment	-	221,600.00	221,600.00
1060513000 Sports Equipment	379,670.50	-	(379,670.50)
1060513100 Accumulated Depreciation-Sports Equipment	52,043.59	-	(52,043.59)
1060514000 Technical and Scientific Equipment	9,357,040.89	4,702,901.01	(4,654,139.88)
1060514100 Accumulated Depreciation-Technical and Scientific Equipment	1,543,713.58	3,449,538.91	1,905,825.33
1060599000 Other Machinery and Equipment	2,586,229.46	3,083,000.00	496,770.54
1060599100 Accum. Depreciation-Other Machinery & Eqpt.	765,415.84	2,472,750.00	1,707,334.16
1060601000 Motor Vehicle	3,643,000.00	4,708,000.00	1,065,000.00
1060601100 Accumulated Depreciation-Motor Vehicle	471,732.08	1,707,210.00	1,235,477.92
1060701000 Furniture and Fixtures	10,802,216.88	960,000.00	(9,842,216.88)
1060701100 Accumulated Depreciation-Furniture and Fixtures	3,221,850.95	87,500.03	(3,134,350.92)
1060702000 Books	1,258,627.64	-	(1,258,627.64)
1060702100 Accumulated Depreciation - Books	66,654.30	-	(66,654.30)
1069999000 Other Property, Plant and Equipment	2,633,096.55	139,400.00	(2,493,696.55)
1069999100 Accumulated Depreciation-Other Property, Plant & Equipment	1,326,678.03	125,460.00	(1,201,218.03)
1069803000 Construction in Progress-Buildings and Other Structures	312,195,486.55	322,444,687.80	10,249,201.25
<b>Total Property, Plant &amp; Equipment</b>	<b>1,677,758,716.99</b>	<b>1,645,253,640.83</b>	<b>(32,505,076.16)</b>
<b>Less : Accumulated Depreciation</b>	<b>160,036,883.25</b>	<b>180,444,646.12</b>	<b>20,407,762.87</b>
<b>Accumulated Impairment Losses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Property, Plant and Equipment - Net :</b>	<b>1,517,721,833.74</b>	<b>1,464,808,994.71</b>	<b>(52,912,839.03)</b>
<b>TOTAL ASSETS :</b>	<b>1,603,841,893.97</b>	<b>1,614,279,036.48</b>	<b>10,437,142.51</b>



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

Fund Cluster Code : 01  
MFO/PAP : 000000000000000

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>LIABILITIES</b>			
<b>FINANCIAL LIABILITIES</b>			
2010101000 Accounts Payable	74,406,025.68	49,527,797.04	(24,878,228.64)
2020106000 Due to GOCCs	-	-	-
2010102000 Due to Officers and Employees	-	(0.00)	(0.00)
<b>Total Financial Liabilities:</b>	<b>74,406,025.68</b>	<b>49,527,797.04</b>	<b>(24,878,228.64)</b>
2020101000 Due to BIR	191,656.67	0.00	(191,656.67)
2020102000 Due to GSIS	55,816,481.91	28,894,920.21	(26,921,561.70)
2020103000 Due to Pag-ibig	61,609.54	2,470,130.36	2,408,520.82
2020104000 Due to Philhealth	308,508.09	760,518.25	452,010.16
<b>Total Inter Agency Payables:</b>	<b>56,378,256.21</b>	<b>32,125,568.82</b>	<b>(24,252,687.39)</b>
<b>INTRA AGENCY PAYABLES</b>			
2030103000 Due to Regional Office	-	-	-
<b>Total Intra Agency Payables:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYABLES</b>			
2040104000 Guaranty/Security Deposits Payable	3,487,561.58	1,035,456.42	(2,452,105.16)
2999999000 Other Payables	19,247,890.21	28,518,576.69	9,270,686.48
<b>Total Trust Liabilities, Deferred Credit and Other Payables:</b>	<b>22,735,451.79</b>	<b>29,554,033.11</b>	<b>6,818,581.32</b>
<b>TOTAL LIABILITIES :</b>	<b>153,519,733.68</b>	<b>111,207,398.97</b>	<b>(42,312,334.71)</b>
<b>TOTAL ASSETS LESS LIABILITIES:</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>
<b>NET ASSETS/EQUITY</b>			
<b>NET ASSETS/EQUITY</b>			
Restated Balance	1,455,815,724.53	1,381,201,333.63	(74,614,390.90)
Surplus/(Deficit) for the Period	(5,493,564.25)	121,870,303.88	127,363,868.13
<b>Balance, End</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>
<b>TOTAL NET ASSETS/EQUITY :</b>	<b>1,450,322,160.29</b>	<b>1,503,071,637.51</b>	<b>52,749,477.22</b>

Certified Correct:

  
**SANDRA J. LACHICA**  
Accountant III

Noted by:

  
**ROMELITO G. FLORES, CESOV**  
Schools Division Superintendent



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

Fund Cluster Code : 01  
MFO/PAP : 0000000000000000

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>REVENUE</b>			
4030101000 Subsidy from National Government	3,013,891,869.02	3,247,350,428.33	233,458,559.31
Subsidy from Other National Government Agencies			
Lapsed Notice of Cash Allocation			-
<b>Total</b>	<b>3,013,891,869.02</b>	<b>3,247,350,428.33</b>	<b>233,458,559.31</b>
<b>Less:</b>			
Financial Assistance to NGAs			-
5021407000 Bureaus	-	-	-
5021408000 Subsidies - Others	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total-Subsidy Income from National Government</b>	<b>3,013,891,869.02</b>	<b>3,247,350,428.33</b>	<b>233,458,559.31</b>
<b>CURRENT OPERATING EXPENSES</b>			
5010101000 Salaries and Wages - Regular	1751867942	1,909,359,974.96	157,492,033.12
Salaries and Wages -			
5010102000 Casual/Contractual	11,348,717.67	15,684,734.90	4,336,017.23
Salaries and Wages - Substitute			
5010103000 Teachers	1,560,663.82	4,892,066.62	3,331,402.80
<b>Total Salaries and Wages</b>	<b>1,764,777,323.33</b>	<b>1,929,936,776.48</b>	<b>165,159,453.15</b>
Personnel Economic Relief Allowance (PERA)	126,410,937.48	127,118,713.58	707,776.10
5010202000 Representation Allowance	630,810.00	314,000.00	(316,810.00)
5010203000 Transportation Allowance	120,000.00	166,670.00	46,670.00
5010204000 Clothing/Uniform Allowance	8,156,000.00	31,776,000.00	23,620,000.00
5010210000 Honoraria	94,000.00	-	(94,000.00)
5010205000 Subsistence Allowance	137,550.00	132,877.56	(4,672.44)
5010206000 Laundry Allowance	20,321.34	16,561.36	(3,759.98)
5010208000 Productivity Incentive Allowance	-	-	-
5010211000 Hazard Pay	1,246,966.43	1,222,620.33	(24,346.10)
5010212000 Longevity Pay	-	-	-
5010213000 Overtime and Night Pay	79,238.26	159,025.00	79,786.74
5010214000 Year End Bonus	139,842,935.15	155,524,838.95	15,681,903.80
5010215000 Cash Gift	30,061,317.00	26,715,000.00	(3,346,317.00)
5010216000 Mid-Year Bonus	138,424,456.25	149,948,212.00	11,523,755.75
5010299000 Other Bonuses and Allowances	149,782,622.62	109,205,700.29	(40,576,922.33)
Retirement and Life Insurance			
5010301000 Premiums	210,022,782.20	222,198,337.20	12,175,555.00
5010302000 Pag-IBIG Contributions	6,349,368.00	6,463,599.63	114,231.63
5010303000 PhilHealth Contributions	25,572,812.11	33,792,818.49	8,220,006.38
Employees Compensation Insurance			
5010304000 Premiums	6,378,400.00	6,390,416.96	12,016.96
5010403000 Terminal Leave Benefits	3,647,948.15	626,478.50	(3,021,469.65)
5010499000 Other Personnel Benefits	52,812,037.80	24,254,511.46	(28,557,526.34)
<b>Total Other Compensations</b>	<b>899,790,502.79</b>	<b>896,026,381.31</b>	<b>(3,764,121.48)</b>



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

Fund Cluster Code : 01  
MFO/PAP : 0000000000000000

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
5020101000 Traveling Expenses - Local	1,864,193.25	6,973,802.86	5,109,609.61
5020201000 Training Expenses	8,211,224.46	17,786,520.79	9,575,296.33
5020301000 Office Supplies Expenses	41,711,550.39	46,220,542.44	4,508,992.05
5020302000 Accountable Forms Expenses	2,000.00	1,500.00	(500.00)
5020305000 Food Supplies Expenses	47,096,843.75	24,390,357.70	(22,706,486.05)
5020307000 Drugs and Medicines Expenses	3,000.00	60,406.89	57,406.89
Medical, Dental and Laboratory			
5020308000 Supplies Expenses	8,722,903.10	3,732,780.00	(4,990,123.10)
5020309000 Fuel, Oil and Lubricants Expenses	593,109.95	909,707.28	316,597.33
5020311000 Chalk Allowance	23,561,000.00	24,543,500.00	982,500.00
Semi-Expendable Machinery and			
5020321000 Equipment Expenses	2,157,050.09	9,376,168.18	7,219,118.09
Semi-Expendable Furniture, Fixtures			
5020322000 and Books Expenses	401,139.00	181,175.38	(219,963.62)
Other Supplies and Materials			
5020399000 Expenses	36,336,579.43	28,574,488.12	(7,762,091.31)
5020401000 Water Expenses	3,042,981.05	3,992,411.88	949,430.83
5020402000 Electricity Expenses	8,814,485.62	19,541,936.13	10,727,450.51
5020501000 Postage and Courier Services	141,161.07	97,551.20	(43,609.87)
5020502000 Telephone Expenses	3,772,777.16	3,896,415.17	123,638.01
5020503000 Internet Subscription Expenses	5,045,565.40	5,909,149.70	863,584.30
Cable, Satellite, Telegraph and Radio			
5020504000 Expenses	-	-	-
5020602000 Prizes	-	-	-
5020701000 Survey Expenses	4,000.00	89,000.00	85,000.00
5020801000 Demolition and Relocation Expenses	96,800.00	-	(96,800.00)
5021101000 Legal Services	83,826.25	125,306.25	41,480.00
5021102000 Auditing Services	-	-	-
5021103000 Consultancy Services	-	-	-
5021199000 Other Professional Services	7,879,792.85	8,064,802.71	185,009.86
5021201000 Environment/Sanitary Services	93,240.24	-	(93,240.24)
5021202000 Janitorial Services	7,235,367.06	8,306,099.45	1,070,732.39
5021203000 Security Services	18,873,432.68	20,123,922.55	1,250,489.87
5021299000 Other General Services	7,298,439.29	11,489,760.26	4,191,320.97
5021304000 Repairs and Maintenance - Buildings and Othe	7,479,985.49	8,415,408.89	935,423.40
5021305000 Repairs and Maintenance - Machinery and Eq	655,065.50	877,868.06	222,802.56
5021306000 Repairs and Maintenance - Transportation Eq	351,669.30	415,345.30	63,676.00
5021307000 Repairs and Maintenance - Furniture and Fixtu	144,567.00	1,500.00	(143,067.00)
5021321000 Repairs and Maintenance-Semi-Expendable IV	86,312.00	108,305.00	21,993.00
5021322000 Repairs and Maintenance-Semi-Expendable Fi	133,619.39	-	(133,619.39)
5021399000 Repairs and Maintenance - Other Property, Pl	-	-	-
5021501000 Taxes, Duties and Licenses	9,617.12	6,110.00	(3,507.12)
5021502000 Fidelity Bond Premiums	478,227.50	500,132.03	21,904.53
5021503000 Insurance Expenses	42,804.54	141,367.88	98,563.34



**COMPARATIVE CONSOLIDATED DETAILED STATEMENT OF FINANCIAL PERFORMANCE**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

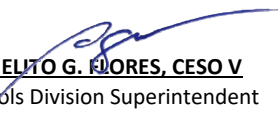
Fund Cluster Code : 01  
MFO/PAP : 0000000000000000

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
5021601000 Labor and Wages	3,386,965.38	-	(3,386,965.38)
5029901000 Advertising Expenses	2,020.00	-	(2,020.00)
5029902000 Printing and Publication Expenses	65,524,685.57	3,084,246.37	(62,440,439.20)
5029903000 Representation Expenses	111,142.16	104,074.98	(7,067.18)
5029904000 Transportation and Delivery Expenses	1,146,678.35	918,142.76	(228,535.59)
5029905000 Rent/Lease Expenses	845,404.66	1,272,092.63	426,687.97
5029907000 Subscription Expenses	127,464.86	94,297.38	(33,167.48)
5029999000 Expenses	3,956,978.57	2,040,275.23	(1,916,703.34)
<b>Operating Expenses</b>	<b><u>317,525,669.48</u></b>	<b><u>262,366,471.45</u></b>	<b><u>(55,159,198.03)</u></b>
5050104000 Structures	23,647,108.34	24,860,689.59	1,213,581.25
5050105000 Equipment	11,928,007.60	11,512,734.90	(415,272.70)
5050106000 Equipment	277,875.00	776,070.00	498,195.00
5050199000 Depreciation - Other Property, Plant and Equip	1,307,378.03	-	(1,307,378.03)
5050107000 and Books	131,568.70	1,000.72	(130,567.98)
<b>Total Non Cash Expenses :</b>	<b><u>37,291,937.67</u></b>	<b><u>37,150,495.21</u></b>	<b><u>(141,442.46)</u></b>
<b>Total Expenses :</b>	<b><u>3,019,385,433.27</u></b>	<b><u>3,125,480,124.45</u></b>	<b><u>106,094,691.18</u></b>
<b>SURPLUS/(DEFICIT) FOR THE PERIOD</b>			
<b>:</b>	<b><u>(5,493,564.25)</u></b>	<b><u>121,870,303.88</u></b>	<b><u>127,363,868.13</u></b>

Certified Correct:

  
**SANDRA J. LACHICA**  
Accountant III

Noted by:

  
**ROMELITO G. FLORES, CESO V**  
Schools Division Superintendent



**COMPARATIVE CONSOLIDATED CONDENSED STATEMENT OF FINANCIAL PERFORMANCE**

As of December 31, 2022

Org. Code : 070010812006  
Location Code: 126303000

01

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
REVENUE	3,013,891,869.02	3,247,350,428.33	233,458,559.31
LESS CURRENT OPERATING EXPENSES:			
PERSONNEL SERVICES	2,664,567,826.12	2,825,963,157.79	161,395,331.67
MAINTENANCE AND OTHER OPERATING EXPENSES	317,525,669.48	262,366,471.45	(55,159,198.03)
FINANCIAL EXPENSES			
NON CASH EXPENSES	37,291,937.67	37,150,495.21	(141,442.46)
TOTAL CURRENT OPERATING EXPENSES	3,019,385,433.27	3,125,480,124.45	106,094,691.18
SURPLUS/(DEFICIT) FOR THE PERIOD	<b>(5,493,564.25)</b>	<b>121,870,303.88</b>	<b>127,363,868.13</b>

Certified Correct:

**SANDRA J. LACHICA**  
Accountant III

Noted by:

**ROMELITO G. FLORES, CESO V**  
Schools Division Superintendent



DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF GENERAL SANTOS CITY



COMPARATIVE CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS/ EQUITY  
As of December 31, 2022

Org. Code : 070010812006  
Location Code : 126303000


01  
Fund Cluster Code :  
MFO/PAP : 0000000000000000

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
Balance, Beginning	1,777,017,503.35	1,450,322,160.29	(326,695,343.06)
Change in Accounting Policy		(40,516,426.83)	(40,516,426.83)
Prior Period Adjustments/Unrecorded Income and Expense	(321,201,778.82)	(28,633,148.33)	292,568,630.49
Add/Less: Other Adjustments:			-
<b>Restated Balance:</b>	<b>1,455,815,724.53</b>	<b>1,381,172,585.13</b>	<b>(74,643,139.40)</b>

**Changes in Net Assets/Equity for the Calendar Year**

Adjustment of net revenue recognized directly in net assets/equity 1		28,748.50	28748.5
Surplus/(Deficit) for the Period	(5,493,564.25)	121,870,303.88	127,363,868.13
<b>Total Recognized revenue and expenses for the period</b>	<b>(5,493,564.25)</b>	<b>121,899,052.38</b>	<b>127,363,868.13</b>
<b>Balance, End</b>	<b>1,450,322,160.29</b>	<b>1,503,042,889.01</b>	<b>52,720,728.72</b>

Certified Correct:

  
**SANDRA J. LACHICA**  
Accountant III

Noted By:

  
**ROMELITO G. FLORES, CESO V**  
Schools Division Superintendent

DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF GENERAL SANTOS CITY  
**COMPARATIVE CONSOLIDATED STATEMENT OF CASH FLOWS**  
As of December 31, 2022

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>Cash Flows From Operating Activities</b>			
<b>Cash Inflows</b>			
Receipt of Notice of Cash Allocation	<u>2,953,728,997.00</u>	<u>3,247,945,236.07</u>	<u>294,216,239.07</u>
Receipt of Notice of Cash Allocation	2,953,728,997.00	3,168,507,340.20	214,778,343.20
Receipt of Notice of Transfer of Cash Allocation	-	-	-
Receipt of NCA for Trust and other receipts	-	79,437,895.87	79,437,895.87
Receipt of Working Fund for Foreign-Assisted Projects	-	-	-
Subsidy from Other National Government Agencies	-	-	-
Assistance from Local Government Units	-	-	-
Assistance from Government-Owned and/or Controlled Corporations	-	-	-
Collection of Receivables	<u>11,664.00</u>	<u>29,594.00</u>	<u>17,930.00</u>
Collection of loans and receivables	-	-	-
Collection of lease receivables	-	-	-
Collection of receivable from audit disallowances	11,664.00	29,594.00	17,930.00
Collection of other receivables	-	-	-
Trust Receipts	<u>-</u>	<u>5,585,716.64</u>	<u>5,585,716.64</u>
Receipt of Disaster Risk Reduction and Management F	-	-	-
Receipt of bail bonds	-	-	-
Receipt of guaranty/security deposits	-	-	-
Receipt of customers' deposits	-	-	-
Collection of other trust receipts	-	5,585,716.64	5,585,716.64
Other Receipts	<u>81,240.54</u>	<u>386,044.03</u>	<u>304,803.49</u>
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	18,252.79	153,674.84	135,422.05
Refund of overpayment of Maintenance and Other Of	-	199,920.18	199,920.18
Receipt of refund of cash advances	62,987.75	32,449.01	30,538.74
Proceeds from terminated treasury bills	-	-	-
Collection from trust receipts from entities other than	-	-	-
Other miscellaneous receipts	-	-	-
Trust Receipts	-	-	-
Adjustments	<u>712,383.10</u>	<u>32,870,152.51</u>	<u>32,157,769.41</u>
Restoration of cash for cancelled/lost/stale checks/AL	-	32,709,313.49	32,709,313.49
Restoration of cash for unreleased checks	31,636.54	-	31,636.54
Other adjustments - Inflow	680,746.56	160,839.02	519,907.54
	-	-	-


DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF GENERAL SANTOS CITY  
**COMPARATIVE CONSOLIDATED STATEMENT OF CASH FLOWS**  
As of December 31, 2022

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>Cash Flows From Operating Activities</b>			
<b>Total Cash Inflows</b>	<b>2,954,534,284.64</b>	<b>3,286,816,743.25</b>	<b>332,282,458.61</b>
<b>Cash Outflows</b>			
Replenishment of Negotiated MDS Checks (for BTr)			-
Remittance to National Treasury	<b>4,560,836.84</b>		- 4,560,836.84
Service Fee Collected	4,467,932.30		- 4,467,932.30
Remittance of refunds, overpayments, disallowances	92,904.54		- 92,904.54
Other Receipts / Income	-		-
Remittance of trust receipts	-		-
Remittance of refunds, overpayments and disallowances	-	-	-
Payment of Expenses	<b>1,688,775,242.25</b>	<b>1,669,023,194.56</b>	- 19,752,047.69
Payment of personnel services	1,485,637,567.94	1,421,032,672.59	- 64,604,895.35
Payment of maintenance and other operating expenses	203,137,674.31	218,539,527.50	15,401,853.19
Payment of financial expenses	-	-	-
Payment of expenses pertaining to/incurred in the prior year	-	29,450,994.47	29,450,994.47
Liquidation of prior year's cash advances	-	-	-
Payment of Terminal Leave	-	-	-
Grant of Cash Advances	<b>123,400,954.46</b>	<b>100,033,880.15</b>	- 23,367,074.31
Advances for operating expenses	90,443,000.39	17,080,382.25	- 73,362,618.14
Advances for payroll	128,660.07	81,647,793.25	81,519,133.18
Advances for special disbursing officer	32,819,294.00	698,525.33	- 32,120,768.67
Advances for special purpose/time-bound undertaking	10,000.00		- 10,000.00
Advances to officers and employees	-	607,179.32	607,179.32
Advances to Contractors	-	-	-
Payment of Accounts Payables	<b>43,971,108.41</b>	<b>72,896,905.60</b>	<b>28,925,797.19</b>
Remittance of Personnel Benefit Contributions and Mandated Deductions	<b>1,088,134,726.81</b>	<b>1,438,625,738.56</b>	<b>350,491,011.75</b>
Remittance of taxes withheld not covered by TRA	-	79,437,895.87	79,437,895.87
Remittance to GSIS/Pag-IBIG/PhilHealth	570,168,819.85	869,251,814.24	299,082,994.39
Remittance of personnel benefits contributions	65,710,662.17		- 65,710,662.17
Remittance of other payables	421,162,992.55	489,936,028.45	68,773,035.90
Other Disbursements	31,092,252.24		- 31,092,252.24
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	-		-

DEPARTMENT OF EDUCATION  
Region XII  
DIVISION OF GENERAL SANTOS CITY  
**COMPARATIVE CONSOLIDATED STATEMENT OF CASH FLOWS**  
As of December 31, 2022

	<u>2021</u>	<u>2022</u>	<u>INCREASE/ (DECREASE)</u>
<b>Cash Flows From Operating Activities</b>			
Other disbursements			-
Reversal of Unutilized NCA	<u>950,321.22</u>	<u>594,807.74</u>	<u>- 355,513.48</u>
Adjustments	-	-	-
Reversion/Return of unused NCA	-	-	-
Adjustment for dishonored checks	-	-	-
Adjustment for cash shortage	-	-	-
Reversing entry for unreleased checks in previous year	-	-	-
Other adjustments - Outflow	-	-	-
<b>Total Cash Outflows</b>	<u>2,949,793,189.99</u>	<u>3,281,174,526.61</u>	<u>331,381,336.62</u> #
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>4,741,094.65</u>	<u>5,642,216.64</u>	<u>901,121.99</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<u>4,741,094.65</u>	<u>5,642,216.64</u>	<u>901,121.99</u>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>			-
<b>Cash and Cash Equivalents, Beginning</b>	<u>10,031,497.59</u>	<u>14,772,592.24</u>	<u>4,741,094.65</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>14,772,592.24</u>	<u>20,414,808.88</u>	<u>5,642,216.64</u>

Certified correct:

  
**SANDRA J. LACHICA, CPA**  
OIC-Office of the Accountant III

Noted by:

  
**ROMELITO G. FLORES, CESO V**  
Schools Division Superintendent