



Republic of the Philippines
Department of Education

Division of Batanes

REGULAR AGENCY FUND
TRIAL BALANCE

As Of December 31, 2020



070010802001

Fund Cluster Code : 01

Location Code 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Collecting Officers	1010101000	87,774.31	
Petty Cash	1010102000		
Cash in Bank - Local Currency, Current Account	1010202000	1,226,806.93	
Cash - Treasury/Agency Deposit, Regular	1010401000		
Cash - Modified Disbursement System (MDS), Regular	1010404000		
Accounts Receivable	1030101000		
Due from Regional Offices	1030403000	25,768.60	
Due from Operating Units	1030404000		
Due from Other Funds	1030405000	250,000.00	
Receivables - Disallowances/Charges	1030501000	331,374.49	
Other Receivables	1030599000	29,393.36	
Office Supplies Inventory	1040401000	2,789,708.80	
Drugs and Medicines Inventory	1040406000	9,018.00	
Medical, Dental and Laboratory Supplies Inventory	1040407000	130,757.33	
Fuel, Oil and Lubricants Inventory	1040408000	84,734.50	
Other Supplies and Materials Inventory	1040499000	1,302,145.49	
Semi-Expendable Office Equipment	1040502000	537,222.38	
Semi-Expendable Information and Communications Technology Equipmen	1040503000	297,695.98	
Semi-Expendable Disaster Response and Rescue Equipment	1040508000		
Semi-Expendable Medical Equipment	1040510000	129,946.67	
Semi-Expendable Sports Equipment	1040512000	23,800.00	
Semi-Expendable Other Machinery and Equipment	1040519000	6,450.00	
Semi-Expendable Furniture and Fixtures	1040601000	334,133.33	
Land	1060101000	7,891,780.00	
Other Land Improvements	1060299000	83,800.28	
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		2,051,232.27
School Buildings	1060402000	119,374,002.84	
Accumulated Depreciation - School Buildings	1060402100		21,019,957.42
Machinery	1060501000	79,480.00	
Accumulated Depreciation - Machinery	1060501100		54,034.73
Office Equipment	1060502000	755,800.00	
Accumulated Depreciation - Office Equipment	1060502100		367,368.17
Information and Communication Technology Equipment	1060503000	11,943,996.76	
Accumulated Depreciation - Information and Communication Technology	1060503100		6,590,448.05
Communication Equipment	1060507000	969,492.00	
Accumulated Depreciation - Communication Equipment	1060507100		376,655.37
Technical and Scientific Equipment	1060514000		



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Accumulated Depreciation - Technical and Scientific Equipment	1060514100		
Motor Vehicles	1060601000	3,114,789.00	
Accumulated Depreciation - Motor Vehicles	1060601100		37,442.49
Furniture and Fixtures	1060701000	616,499.99	
Accumulated Depreciation - Furniture and Fixtures	1060701100		254,383.61
Books	1060702000		
Other Property, Plant and Equipment	1069899000	2,977,390.78	
Accumulated Depreciation - Other Property, Plant and Equipment	1069899100		353,565.16
Construction in Progress - Buildings and Other Structures	1069903000		
Advances for Operating Expenses	1990101000	10,500.00	
Advances to Officers and Employees	1990104000		
Advances to Contractors	1990201000		
Other Assets	1999999000		
Accounts Payable	2010101000		1,890,754.15
Due to Officers and Employees	2010102000		5,805,908.92
Due to BIR	2020101000		
Due to GSIS	2020102000		83,031.44
Due to Pag-IBIG	2020103000		3,600.00
Due to PhilHealth	2020104000		22,752.33
Due to Regional Offices	2030103000		
Guaranty/Security Deposits Payable	2040104000		1,156,577.67
Other Payables	2999999000		22,577.67
Accumulated Surplus/(Deficit)	3010101000		118,272,628.18
Subsidy from National Government	4030101000		250,666,057.32
Income from Grants and Donations in Kind	4040202000		343,613.00
Sale of Unserviceable Property	4060102000		26,700.00
Miscellaneous Income	4060999000		60,538.54
Salaries and Wages - Regular	5010101000	145,195,209.06	
Personnel Economic Relief Allowance (PERA)	5010201000	10,408,818.17	
Representation Allowance	5010202000	310,750.00	
Transportation Allowance	5010203000	310,750.00	
Clothing/Uniform Allowance	5010204000	2,562,000.00	
Subsistence Allowance	5010205000	90,000.00	
Laundry Allowance	5010206000	12,429.37	
Hazard Pay	5010211000	1,093,046.64	
Year End Bonus	5010214000	11,998,791.86	
Cash Gift	5010215000	2,174,500.00	
Other Bonuses and Allowances	5010299000	19,029,918.16	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Retirement and Life Insurance Premiums	5010301000	4,734,810.08	
Pag-IBIG Contributions	5010302000	521,000.00	
PhilHealth Contributions	5010303000	2,140,816.01	
Employees Compensation Insurance Premiums	5010304000	521,300.00	
Terminal Leave Benefits	5010403000	132,966.90	
Other Personnel Benefits	5010499000	7,727,160.54	
Traveling Expenses - Local	5020101000	1,957,518.99	
Training Expenses	5020201000	2,328,004.00	
Office Supplies Expenses	5020301000	7,098,562.24	
Accountable Forms Expenses	5020302000	4,200.00	
Drugs and Medicines Expenses	5020307000	5,290.00	
Medical, Dental and Laboratory Supplies Expenses	5020308000	735,354.26	
Fuel, Oil and Lubricants Expenses	5020309000	26,203.50	
Chalk Allowance	5020311000	1,127,000.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	1,945,462.70	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	21,600.00	
Other Supplies and Materials Expenses	5020399000	12,578,382.63	
Water Expenses	5020401000	47,110.62	
Electricity Expenses	5020402000	635,708.80	
Postage and Courier Services	5020501000	2,000.00	
Telephone Expenses	5020502000	522,382.00	
Internet Subscription Expenses	5020503000	135,555.07	
Legal Services	5021101000	700.00	
Other General Services	5021299000	174,396.00	
Repairs and Maintenance - Buildings and Other Structures	5021304000	93,430.00	
Repairs and Maintenance - Machinery and Equipment	5021305000	5,860.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	18,550.00	
Subsidies - Others	5021499000	222,000.00	
Fidelity Bond Premiums	5021502000	67,760.50	
Advertising Expenses	5029901000	12,942.60	
Printing and Publication Expenses	5029902000	7,880.00	
Transportation and Delivery Expenses	5029904000	227,893.13	
Other Maintenance and Operating Expenses	5029999000	69,660.00	
Depreciation - Land Improvements	5050102000	8,796.72	
Depreciation - Buildings and Other Structures	5050104000	4,312,504.20	
Depreciation - Machinery and Equipment	5050105000	2,174,025.44	
Depreciation - Transportation Equipment	5050106000	37,442.49	
Depreciation - Furniture, Fixtures and Books	5050107000	115,298.33	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Depreciation - Other Property, Plant and Equipment	5050199000	353,565.16	
Total		409,459,826.49	409,459,826.49

Certified Correct :


JEMAR T. TALOSIG, CPA
ACCOUNTANT III



Republic of the Philippines
Department of Education
REGION II - CAGAYAN VALLEY
SCHOOLS DIVISION OF BATANES

CONSOLIDATED PRE - CLOSING TRIAL BALANCE
As of December 31, 2020

Org Code : 070010802001
Location Code 020901000

Fund Source Code : 01100000
MFO/PAP Code : 0000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Cash in Bank - Local Currency, Current Account	1010202000	4,046,607.83	
Interests Receivable	1030105000	175,010.43	
Loans Receivable - Others	1030199000	13,667,815.40	16,803,745.12
Accumulated Surplus/(Deficit)	3010101000		450,876.54
Interest Income	4020221000		
TOTAL		17,889,233.66	17,889,233.66

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Department of Education
REGION II - CAGAYAN VALLEY
SCHOOLS DIVISION OF BATANES

CONSOLIDATED PRE - CLOSING TRIAL BALANCE
As of December 31, 2020

Org Code : 070010802001
Location Code 020901000

Fund Source Code : 01100000
MFO/PAP Code : 0000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Cash in Bank - Local Currency, Current Account	1010202000	4,046,607.83	
Interests Receivable	1030105000	175,010.43	
Loans Receivable - Others	1030199000	13,667,815.40	16,803,745.12
Accumulated Surplus/(Deficit)	3010101000		450,876.54
Interest Income	4020221000		
TOTAL		17,889,233.66	17,889,233.66

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