



Republic of the Philippines  
Department of Education

Division of Batanes

REGULAR AGENCY FUND

TRIAL BALANCE

As Of December 31, 2021



Org. Code 070010802001

Location Co 20901000

Fund Cluster Code : 01  
MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Collecting Officers	1010101000		
Petty Cash	1010102000		
Cash in Bank - Local Currency, Current Account	1010202000	21,800.00	
Cash - Treasury/Agency Deposit, Regular	1010401000		
Cash - Treasury/Agency Deposit, Trust	1010403000		
Cash - Modified Disbursement System (MDS), Regular	1010404000		
Due from Regional Offices	1030403000		
Due from Operating Units	1030404000		
Due from Other Funds	1030405000		
Receivables - Disallowances/Charges	1039901000	301,240.41	
Due from Officers and Employees	1039902000	41,775.00	
Other Receivables	1039999000	8,785.35	
Office Supplies Inventory	1040401000	3,316,563.82	
Drugs and Medicines Inventory	1040406000	9,018.00	
Medical, Dental and Laboratory Supplies Inventory	1040407000	594,637.29	
Fuel, Oil and Lubricants Inventory	1040408000	66,172.53	
Construction Materials Inventory	1040413000		
Other Supplies and Materials Inventory	1040499000	1,470,625.73	
Semi-Expendable Office Equipment	1040502000	40,366.37	
Semi-Expendable Information and Communications Technology Equipmen	1040503000	2,675,650.88	
Semi-Expendable Medical Equipment	1040510000		
Semi-Expendable Sports Equipment	1040512000	23,800.00	
Semi-Expendable Other Machinery and Equipment	1040519000		
Semi-Expendable Furniture and Fixtures	1040601000	59,280.00	
Land	1060101000	7,891,780.00	
Other Land Improvements	1060299000	92,597.00	
Accumulated Depreciation - Other Land Improvements	1060299100		26,390.15
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		2,724,164.10
School Buildings	1060402000	131,261,294.44	
Accumulated Depreciation - School Buildings	1060402100		23,363,959.42
Other Structures	1060499000	235,000.00	
Accumulated Depreciation - Other Structures	1060499100		11,782.65
Machinery	1060501000	108,255.00	
Accumulated Depreciation - Machinery	1060501100		31,184.22
Office Equipment	1060502000	800,500.00	
Accumulated Depreciation - Office Equipment	1060502100		235,563.93
Information and Communication Technology Equipment	1060503000	13,252,804.20	



Republic of the Philippines  
Department of Education

Division of Batanes

REGULAR AGENCY FUND  
TRIAL BALANCE

As Of December 31, 2021



Org. Code 070010802001

Location Co 20901000

Fund Cluster Code : 01

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Accumulated Depreciation - Information and Communication Technology	1060503100		9,907,390.70
Communication Equipment	1060507000	1,148,472.00	
Accumulated Depreciation - Communication Equipment	1060507100		593,440.05
Medical Equipment	1060511000	202,593.15	
Accumulated Depreciation - Medical Equipment	1060511100		27,014.07
Motor Vehicles	1060601000	4,552,082.15	
Accumulated Depreciation - Motor Vehicles	1060601100		803,990.33
Furniture and Fixtures	1060701000	1,083,440.32	
Accumulated Depreciation - Furniture and Fixtures	1060701100		463,783.92
Construction in Progress - Buildings and Other Structures	1069803000	5,758,193.47	
Other Property, Plant and Equipment	1069999000	2,977,390.78	
Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		1,767,825.80
Advances for Operating Expenses	1990101000		
Advances for Payroll	1990102000		
Advances to Contractors	1990201000	391,381.92	
Accounts Payable	2010101000		6,573,231.72
Due to Officers and Employees	2010102000		5,034,165.82
Due to BIR	2020101000		
Due to GSIS	2020102000		27,943.88
Due to Pag-IBIG	2020103000		2,893.68
Due to PhilHealth	2020104000		25,767.06
Due to Regional Offices	2030103000		
Due to Other Funds	2030105000		592,378.04
Guaranty/Security Deposits Payable	2040104000		1,574,349.58
Other Payables	2999999000		13,031.54
Accumulated Surplus/(Deficit)	3010101000		136,865,331.26
Subsidy from National Government	4030101000		278,144,520.35
Subsidy from Regional Office/Staff Bureau	4030107000		9,800.00
Income from Grants and Donations in Kind	4040202000		
Sale of Unserviceable Property	4060102000		1,700.00
Miscellaneous Income	4060999000		22,456.97
Salaries and Wages - Regular	5010101000	157,511,893.28	
Salaries and Wages - Substitute Teacher	5010103000	536,689.95	
Personnel Economic Relief Allowance (PERA)	5010201000	10,656,467.18	
Representation Allowance	5010202000	312,000.00	
Transportation Allowance	5010203000	312,000.00	
Clothing/Uniform Allowance	5010204000	2,640,000.00	
Subsistence Allowance	5010205000	106,100.00	





Republic of the Philippines  
Department of Education

Division of Batanes

REGULAR AGENCY FUND

TRIAL BALANCE

As Of December 31, 2021



Org. Code 070010802001

Fund Cluster Code : 01

Location Co 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Laundry Allowance	5010206000	14,467.80	
Honoraria	5010210000	10,800.00	
Hazard Pay	5010211000	1,114,959.61	
Year End Bonus	5010214000	13,240,858.90	
Cash Gift	5010215000	2,241,500.00	
Other Bonuses and Allowances	5010299000	22,356,240.14	
Retirement and Life Insurance Premiums	5010301000	18,781,293.33	
Pag-IBIG Contributions	5010302000	528,800.00	
PhilHealth Contributions	5010303000	2,312,874.77	
Employees Compensation Insurance Premiums	5010304000	530,750.00	
Terminal Leave Benefits	5010403000	1,117,211.92	
Other Personnel Benefits	5010499000	9,182,232.51	
Traveling Expenses - Local	5020101000	1,076,889.55	
Training Expenses	5020201000	2,785,299.63	
Office Supplies Expenses	5020301000	9,550,145.12	
Accountable Forms Expenses	5020302000	16,100.00	
Drugs and Medicines Expenses	5020307000	179,775.00	
Medical, Dental and Laboratory Supplies Expenses	5020308000	1,782,591.66	
Fuel, Oil and Lubricants Expenses	5020309000	82,111.79	
Semi-Expendable Machinery and Equipment Expenses	5020321000	5,871,569.37	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	294,153.33	
Other Supplies and Materials Expenses	5020399000	3,825,014.58	
Water Expenses	5020401000	62,639.99	
Electricity Expenses	5020402000	656,974.95	
Postage and Courier Services	5020501000	5,651.00	
Telephone Expenses	5020502000	517,087.09	
Internet Subscription Expenses	5020503000	161,480.00	
Legal Services	5021101000	900.00	
Other General Services	5021299000	333,833.35	
Repairs and Maintenance - Buildings and Other Structures	5021304000	1,157,172.50	
Repairs and Maintenance - Machinery and Equipment	5021305000	60,085.68	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5021322000	29,909.00	
Fidelity Bond Premiums	5021502000	91,235.91	
Advertising Expenses	5029901000	13,926.00	
Printing and Publication Expenses	5029902000	2,580.00	
Transportation and Delivery Expenses	5029904000	312,133.62	
Other Maintenance and Operating Expenses	5029999000	322,406.82	
Bank Charges	5030104000		



Republic of the Philippines  
Department of Education

Division of Batanes

REGULAR AGENCY FUND  
TRIAL BALANCE

As Of December 31, 2021



Org. Code 070010802001

Location Co 20901000

Fund Cluster Code : 01

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Depreciation - Land Improvements	5050102000	17,593.43	
Depreciation - Buildings and Other Structures	5050104000	3,024,375.50	
Depreciation - Machinery and Equipment	5050105000	4,614,764.57	
Depreciation - Transportation Equipment	5050106000	432,447.80	
Depreciation - Furniture, Fixtures and Books	5050107000	205,853.66	
Depreciation - Other Property, Plant and Equipment	5050199000	1,414,260.64	
Loss on Sale of Property, Plant and Equipment	5050404000	42,200.00	
Total		468,844,059.24	468,844,059.24

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, 2021

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	7,832,907.51	
Interests Receivable	1030105000	130,360.43	
Loans Receivable - Others	1030199000	15,951,486.57	
Due from Other Funds	1030405000	570,728.04	
Accumulated Surplus/(Deficit)	3010101000		17,755,231.82
Other Service Income	4020199000		6,000,000.00
Interest Income	4020221000		730,250.73
<b>TOTAL</b>		<b>24,485,482.55</b>	<b>24,485,482.55</b>

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, 2021

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	7,832,907.51	
Interests Receivable	1030105000	130,360.43	
Loans Receivable - Others	1030199000	15,951,486.57	
Due from Other Funds	1030405000	570,728.04	
Accumulated Surplus/(Deficit)	3010101000		17,755,231.82
Other Service Income	4020199000		6,000,000.00
Interest Income	4020221000		730,250.73
<b>TOTAL</b>		<b>24,485,482.55</b>	<b>24,485,482.55</b>

Certified Correct:

  
**JEMAR T. TALOSIG, CPA**  
Accountant III