



Republic of the Philippines
Department of Education

Division of Batanes

REGULAR AGENCY FUND
TRIAL BALANCE

As Of December 31, 2022



Org. Code : 070010802001

Fund Cluster Code : 01

Location Code 20901000

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 - Modified Disbursement System (MDS), Regular	1010404000		
Due from Operating Units	1030404000		
Receivables - Disallowances/Charges	1039901000	298,240.41	
Due from Officers and Employees	1039902000	23,506.77	
Other Receivables	1039999000	30,825.16	
Office Supplies Inventory	1040401000	2,464,815.70	
Drugs and Medicines Inventory	1040406000	9,018.00	
Medical, Dental and Laboratory Supplies Inventory	1040407000	154,774.74	
Fuel, Oil and Lubricants Inventory	1040408000	81,753.29	
Other Supplies and Materials Inventory	1040499000	990,299.69	
Semi-Expendable Office Equipment	1040502000	73,656.37	
Semi-Expendable Information and Communications Technology Equipmen	1040503000	141,023.00	
Semi-Expendable Communications Equipment	1040507000		
Semi-Expendable Medical Equipment	1040510000		
Semi-Expendable Sports Equipment	1040512000	23,800.00	
Semi-Expendable Furniture and Fixtures	1040601000	59,280.00	
Land	1060101000	7,891,780.00	
Other Land Improvements	1060299000		
Accumulated Depreciation - Other Land Improvements	1060299100		
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		3,397,095.94
School Buildings	1060402000	138,645,877.26	
Accumulated Depreciation - School Buildings	1060402100		26,736,300.80
Other Structures	1060499000	235,000.00	
Accumulated Depreciation - Other Structures	1060499100		19,224.33
Machinery	1060501000		
Accumulated Depreciation - Machinery	1060501100		
Office Equipment	1060502000	970,728.00	
Accumulated Depreciation - Office Equipment	1060502100		420,002.25
Information and Communication Technology Equipment	1060503000	9,157,492.80	
Accumulated Depreciation - Information and Communication Technology	1060503100		4,861,327.86
Communication Equipment	1060507000	933,400.00	
Accumulated Depreciation - Communication Equipment	1060507100		591,558.50
Medical Equipment	1060511000		



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Accumulated Depreciation - Medical Equipment	1060511100		
Motor Vehicles	1060601000	4,333,387.36	
Accumulated Depreciation - Motor Vehicles	1060601100		1,236,438.13
Furniture and Fixtures	1060701000	55,000.00	
Accumulated Depreciation - Furniture and Fixtures	1060701100		49,500.00
Construction in Progress - Buildings and Other Structures	1069803000	7,798,076.05	
Other Property, Plant and Equipment	1069999000	2,977,390.78	
Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		2,828,521.28
Advances for Operating Expenses	1990101000		
Advances for Payroll	1990102000	5,400,000.00	
Advances to Officers and Employees	1990104000	19,245.00	
Advances to Contractors	1990201000	1,343,396.04	
Accounts Payable	2010101000		10,575,362.26
Due to Officers and Employees	2010102000		6,643,840.75
Due to BIR	2020101000		
Due to GSIS	2020102000		91,858.36
Due to Pag-IBIG	2020103000		7,063.60
Due to PhilHealth	2020104000		32,131.89
Due to Regional Offices	2030103000		
Due to Other Funds	2030105000		
Guaranty/Security Deposits Payable	2040104000		1,859,963.36
Other Payables	2999999000		22,166.71
Accumulated Surplus/(Deficit)	3010101000		134,319,217.32
Subsidy from National Government	4030101000		297,004,174.13
Miscellaneous Income	4060999000		33,341.87
Salaries and Wages - Regular	5010101000	164,980,599.03	
Salaries and Wages - Casual/Contractual	5010102000	32,064.27	
Salaries and Wages - Substitute Teacher	5010103000	443,620.58	
Personnel Economic Relief Allowance (PERA)	5010201000	10,622,367.13	
Representation Allowance	5010202000	297,000.00	
Transportation Allowance	5010203000	297,000.00	
Clothing/Uniform Allowance	5010204000	2,634,000.00	
Subsistence Allowance	5010205000	104,375.00	
Laundry Allowance	5010206000	14,232.58	
Hazard Pay	5010211000	1,055,880.11	
Year End Bonus	5010214000	13,889,882.60	
Cash Gift	5010215000	2,228,500.00	
Mid-Year Bonus	5010216000	18,638.00	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Other Bonuses and Allowances	5010299000	21,728,761.86	
Retirement and Life Insurance Premiums	5010301000	19,577,950.80	
Pag-IBIG Contributions	5010302000	531,000.00	
PhilHealth Contributions	5010303000	3,266,435.77	
Employees Compensation Insurance Premiums	5010304000	530,000.00	
Terminal Leave Benefits	5010403000	897,857.22	
Other Personnel Benefits	5010499000	13,337,992.80	
Traveling Expenses - Local	5020101000	2,835,685.09	
Training Expenses	5020201000	4,608,294.91	
Office Supplies Expenses	5020301000	6,062,653.43	
Accountable Forms Expenses	5020302000	17,075.00	
Drugs and Medicines Expenses	5020307000	152,773.06	
Medical, Dental and Laboratory Supplies Expenses	5020308000	1,623,988.44	
Fuel, Oil and Lubricants Expenses	5020309000	23,255.30	
Chalk Allowance	5020311000	470,000.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	9,887,647.66	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	48,320.00	
Other Supplies and Materials Expenses	5020399000	4,564,845.23	
Water Expenses	5020401000	47,312.90	
Electricity Expenses	5020402000	778,069.47	
Postage and Courier Services	5020501000	135.00	
Telephone Expenses	5020502000	473,591.41	
Internet Subscription Expenses	5020503000	28,553.00	
Legal Services	5021101000	1,100.00	
Other General Services	5021299000	201,744.05	
Repairs and Maintenance - Buildings and Other Structures	5021304000	427,307.30	
Repairs and Maintenance - Machinery and Equipment	5021305000	3,500.00	
Repairs and Maintenance - Transportation Equipment	5021306000	64,585.00	
Repairs and Maintenance - Furniture and Fixtures	5021307000	27,000.00	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5021322000	36,766.81	
Repairs and Maintenance - Other Property, Plant and Equipment	5021399000	20,753.00	
Fidelity Bond Premiums	5021502000	74,468.42	
Advertising Expenses	5029901000	9,640.38	
Transportation and Delivery Expenses	5029904000	142,567.37	
Other Maintenance and Operating Expenses	5029999000	81,548.17	
Bank Charges	5030104000	13,200.00	
Depreciation - Land Improvements	5050102000		
Depreciation - Buildings and Other Structures	5050104000	4,052,714.90	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Depreciation - Machinery and Equipment	5050105000	3,826,868.09	
Depreciation - Transportation Equipment	5050106000	432,447.80	
Depreciation - Furniture, Fixtures and Books	5050107000		
Depreciation - Other Property, Plant and Equipment	5050199000	1,060,695.48	
Total		490,729,089.34	490,729,089.34

Certified Correct :


JEMAR T. TOLOSIG, CPA
ACCOUNTANT III



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

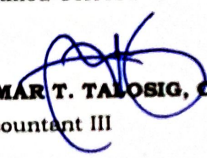
PROVIDENT FUND
CONSOLIDATED PRE - CLOSING TRIAL BALANCE
As of December 31, 2022

Org Code :
Location Code #N/A

Fund Source Code : 01100000
MFO/PAP Code : 0000000000000000

Account Title	Account Code	DEBIT BALANCE	CREDIT BALANCE
Cash in Bank - Local Currency, Current Account	1010202000	6,553,841.11	
Interests Receivable	1030105000	130,360.43	
Loans Receivable - Others	1030199000	18,679,489.77	
Accumulated Surplus/(Deficit)	3010101000		24,485,482.55
Interest Income	4020221000		878,208.76
TOTAL		25,363,691.31	25,363,691.31

Certified Correct:


JEMAR T. TALOSIG, CPA
Accountant III



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

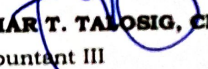
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