



Republic of the Philippines  
Department of Education

Division of Batanes

REGULAR AGENCY FUND  
TRIAL BALANCE

As Of December 31, 2023



Org. Code : 070010802001

Location Code 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 - Modified Disbursement System (MDS), Regular	1010404000		
Due from Operating/Field Units	1030404000		
Receivables - Disallowances/Charges	1039901000	242,163.14	
Due from Officers and Employees	1039902000	23,506.77	
Other Receivables	1039999000	33,449.55	
Office Supplies Inventory	1040401000	399,958.44	
Drugs and Medicines Inventory	1040406000		
Medical, Dental and Laboratory Supplies Inventory	1040407000	80,870.00	
Fuel, Oil and Lubricants Inventory	1040408000	152,065.00	
Other Supplies and Materials Inventory	1040499000	464,995.96	
Semi-Expendable Machinery	1040501000		
Semi-Expendable Office Equipment	1040502000		
Semi-Expendable Information and Communications Technology Equipmen	1040503000	3,123,080.12	
Semi-Expendable Disaster Response and Rescue Equipment	1040508000	203,260.00	
Semi-Expendable Sports Equipment	1040512000		
Semi-Expendable Technical and Scientific Equipment	1040513000		
Semi-Expendable Other Equipment	1040599000		
Semi-Expendable Furniture and Fixtures	1040601000	310,320.00	
Semi-Expendable Books	1040602000	3,104.20	
Land	1060101000	7,891,780.00	
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		3,541,244.59
School Buildings	1060402000	153,023,831.89	
Accumulated Depreciation - School Buildings	1060402100		29,260,166.57
Other Structures	1060499000	235,000.00	
Accumulated Depreciation - Other Structures	1060499100		26,666.00
Office Equipment	1060502000	970,728.00	
Accumulated Depreciation - Office Equipment	1060502100		604,440.57
Information and Communication Technology Equipment	1060503000	9,810,892.80	
Accumulated Depreciation - Information and Communication Technology	1060503100		6,601,251.49
Communication Equipment	1060507000	933,400.00	
Accumulated Depreciation - Communication Equipment	1060507100		768,904.50
Motor Vehicles	1060601000	4,333,387.36	
Accumulated Depreciation - Motor Vehicles	1060601100		1,648,109.91



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Furniture and Fixtures	1060701000	55,000.00	
Accumulated Depreciation - Furniture and Fixtures	1060701100		49,500.00
Construction in Progress - Buildings and Other Structures	1069803000	26,326,988.51	
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		
Advances to Special Disbursing Officer	1990103000		
Advances to Officers and Employees	1990104000		
Advances to Contractors	1990201000	2,705,705.61	
Accounts Payable	2010101000		4,141,708.22
Due to Officers and Employees	2010102000		4,142,733.04
Due to BIR	2020101000		
Due to GSIS	2020102000		233,710.60
Due to Pag-IBIG	2020103000		3,363.60
Due to PhilHealth	2020104000		24,174.56
Due to Regional Offices	2030103000		
Guaranty/Security Deposits Payable	2040104000		4,714,839.69
Other Payables	2999999000		367,941.19
Accumulated Surplus/(Deficit)	3010101000		136,106,105.32
Subsidy from National Government	4030101000		352,590,638.81
Miscellaneous Income	4069999000		1,755,495.53
Salaries and Wages - Regular	5010101000	178,808,503.69	
Salaries and Wages - Substitute Teacher	5010103000	219,348.05	
Personnel Economic Relief Allowance (PERA)	5010201000	10,923,909.45	
Representation Allowance	5010202000	300,750.00	
Transportation Allowance	5010203000	300,750.00	
Clothing/Uniform Allowance	5010204000	2,652,000.00	
Subsistence Allowance	5010205000	102,250.00	
Laundry Allowance	5010206000	14,085.85	
Hazard Pay	5010211000	1,120,524.47	
Year End Bonus	5010214000	15,209,953.60	
Cash Gift	5010215000	2,340,500.00	
Other Bonuses and Allowances	5010299000	21,994,308.99	
Retirement and Life Insurance Premiums	5010301000	21,183,676.45	
Pag-IBIG Contributions	5010302000	547,200.00	
PhilHealth Contributions	5010303000	3,553,876.72	
Employees Compensation Insurance Premiums	5010304000	545,800.00	





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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Terminal Leave Benefits	5010403000	2,853,207.76	
Other Personnel Benefits	5010499000	19,799,581.81	
Traveling Expenses - Local	5020101000	6,283,494.82	
Training Expenses	5020201000	3,535,246.18	
Office Supplies Expenses	5020301000	6,332,360.35	
Accountable Forms Expenses	5020302000	17,375.00	
Drugs and Medicines Expenses	5020307000	34,268.00	
Medical, Dental and Laboratory Supplies Expenses	5020308000	249,555.74	
Fuel, Oil and Lubricants Expenses	5020309000	76,706.29	
Semi-Expendable Machinery and Equipment Expenses	5020321000	7,317,376.20	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	56,760.00	
Other Supplies and Materials Expenses	5020399000	5,366,107.02	
Water Expenses	5020401000	42,984.00	
Electricity Expenses	5020402000	596,179.34	
Postage and Courier Services	5020501000	1,395.00	
Telephone Expenses	5020502000	667,777.64	
Internet Subscription Expenses	5020503000	38,465.00	
Other General Services	5021299000	182,847.60	
Repairs and Maintenance - Buildings and Other Structures	5021304000	117,935.42	
Repairs and Maintenance - Transportation Equipment	5021306000	7,580.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	18,605.44	
Repairs and Maintenance-Semi-Expendable Furniture, Fixtures and Books	5021322000	1,400.00	
Fidelity Bond Premiums	5021502000	88,787.98	
Insurance Expenses	5021503000	30,610.80	
Advertising Expenses	5029901000	5,990.00	
Printing and Publication Expenses	5029902000	7,176,063.60	
Transportation and Delivery Expenses	5029904000	678,671.40	
Other Maintenance and Operating Expenses	5029999000	494,973.36	
Depreciation - Buildings and Other Structures	5050104000	2,675,456.09	
Depreciation - Machinery and Equipment	5050105000	2,101,707.95	
Depreciation - Transportation Equipment	5050106000	411,671.78	



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As Of December 31, 2023



Org. Code : 070010802001

Fund Cluster Code : 01

Location Code 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Total		549,409,515.47	549,409,515.47

Certified Correct :

  
JEMARI TALOSIG, 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 30, 2023

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	9,432,643.00	
Interests Receivable	1030105000	130,360.43	
Loans Receivable - Others	1030199000	18,590,187.61	
Accumulated Surplus/(Deficit)	3010101000		25,363,691.31
Other Service Income	4020199000		1,850,000.00
Interest Income	4020221000		939,499.73
TOTAL		28,153,191.04	28,153,191.04





Republic of the Philippines  
Department of Education

Division of Batanes



TRUST RECEIPTS  
TRIAL BALANCE

Org. Code 070010802001

January 01, 2023 - December 31, 2023

Fund Cluster Code : 07

Location Code 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Collecting Officers	1010101000		
Cash in Bank - Local Currency, Current Account	1010202000	128,271.26	
Other Receivables	1039999000	1,410.89	
Office Supplies Inventory	1040401000		
Other Supplies and Materials Inventory	1040499000		
Semi-Expendable Information and Communications Technology Equipmen	1040503000		
Office Equipment	1060502000	150,602.40	
Accumulated Depreciation - Office Equipment	1060502100		143,072.28
Information and Communication Technology Equipment	1060503000	144,920.00	
Accumulated Depreciation - Information and Communication Technology	1060503100		137,674.00
Communication Equipment	1060507000	58,500.00	
Accumulated Depreciation - Communication Equipment	1060507100		55,575.00
Other Property, Plant and Equipment	1069999000	110,000.00	
Accumulated Depreciation - Other Property, Plant and Equipment	1069999100		104,500.00
Advances for Payroll	1990102000		
Advances to Special Disbursing Officer	1990103000		
Accounts Payable	2010101000		37,450.00
Due to BIR	2020101000		45,030.70
Due to LGUs	2020107000		100.00
Other Payables	2999999000		35,000.00
Accumulated Surplus/(Deficit)	3010101000		12,162.46
Seminar/Training Fees	4020204000		472,840.00
Assistance from Local Government Units	4030103000		122,500.00
Subsidy from Other Funds	4030105000		21,718.23
Subsidy from Regional Office/Staff Bureau	4030107000		200,000.00
Miscellaneous Income	4069999000		1,100.00
Training Expenses	5020201000	662,180.00	
Office Supplies Expenses	5020301000	83,463.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	5,000.00	
Other Supplies and Materials Expenses	5020399000	27,200.00	
Advertising Expenses	5029901000	2,730.00	
Other Maintenance and Operating Expenses	5029999000	14,445.12	



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TRUST RECEIPTS  
TRIAL BALANCE

Org. Code 070010802001

January 01, 2023 - December 31, 2023

Fund Cluster Code : 07

Location Code 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Total		1,388,722.67	1,388,722.67

Certified Correct:

JEMAR T. TALOSIG, CPA  
Accountant III