



Republic of the Philippines
Department of Education



Division of Batanes

REGULAR AGENCY FUND
TRIAL BALANCE

As Of December 31, 2024

Org. Code 070010802001

Fund Cluster Code : 01

Location Co 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/Field Units	1030404000		
Receivables - Disallowances/Charges	1039901000	187,225.73	
Due from Officers and Employees	1039902000	23,506.77	
Other Receivables	1039999000	34,689.55	
Office Supplies Inventory	1040401000	427,226.09	
Drugs and Medicines Inventory	1040406000		
Medical, Dental and Laboratory Supplies Inventory	1040407000	48,375.00	
Fuel, Oil and Lubricants Inventory	1040408000	74,970.00	
Other Supplies and Materials Inventory	1040499000	365,872.50	
Semi-Expendable Office Equipment	1040502000		
Semi-Expendable Information and Communications Technology Equipmen	1040503000	432,170.00	
Semi-Expendable Communications Equipment	1040507000		
Semi-Expendable Disaster Response and Rescue Equipment	1040508000		
Semi-Expendable Medical Equipment	1040510000		
Semi-Expendable Sports Equipment	1040512000		
Semi-Expendable Technical and Scientific Equipment	1040513000		
Semi-Expendable Other Equipment	1040599000		
Semi-Expendable Furniture and Fixtures	1040601000		
Semi-Expendable Books	1040602000		
Land	1060101000	7,891,780.00	
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		3,693,401.50
School Buildings	1060402000	285,284,727.39	
Accumulated Depreciation - School Buildings	1060402100		34,294,485.49
Other Structures	1060499000	235,000.00	
Accumulated Depreciation - Other Structures	1060499100		34,107.67
Office Equipment	1060502000	970,728.00	
Accumulated Depreciation - Office Equipment	1060502100		788,878.89
Information and Communication Technology Equipment	1060503000	10,316,392.80	
Accumulated Depreciation - Information and Communication Technology	1060503100		8,489,332.37
Communication Equipment	1060507000	933,400.00	
Accumulated Depreciation - Communication Equipment	1060507100		886,730.00
Medical Equipment	1060511000	373,730.64	



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MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Accumulated Depreciation - Medical Equipment	1060511100		23,669.60
Motor Vehicles	1060601000	4,333,387.36	
Accumulated Depreciation - Motor Vehicles	1060601100		2,059,781.70
Furniture and Fixtures	1060701000	55,000.00	
Accumulated Depreciation - Furniture and Fixtures	1060701100		54,725.00
Construction in Progress - Buildings and Other Structures	1069803000	14,921,766.65	
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	2,337,243.28	
Accounts Payable	2010101000		2,959,513.20
Due to Officers and Employees	2010102000		5,559,889.85
Due to BIR	2020101000		
Due to GSIS	2020102000		1,271,972.45
Due to Pag-IBIG	2020103000		39,221.82
Due to PhilHealth	2020104000		43,228.24
Due to Regional Offices	2030103000		
Guaranty/Security Deposits Payable	2040104000		2,909,449.19
Other Payables	2999999000		242,334.57
Accumulated Surplus/(Deficit)	3010101000		270,066,635.98
Subsidy from National Government	4030101000		346,262,496.30
Subsidy from Regional Office/Staff Bureau	4030107000		90,500.00
Miscellaneous Income	4069999000		692,539.99
Salaries and Wages - Regular	5010101000	190,643,563.83	
Salaries and Wages - Substitute Teacher	5010103000	72,409.05	
Personnel Economic Relief Allowance (PERA)	5010201000	11,134,545.96	
Representation Allowance	5010202000	360,000.00	
Transportation Allowance	5010203000	360,000.00	
Clothing/Uniform Allowance	5010204000	3,178,000.00	
Subsistence Allowance	5010205000	31,200.00	
Laundry Allowance	5010206000	13,455.36	
Hazard Pay	5010211000	1,149,379.16	
Year End Bonus	5010214000	16,084,091.70	
Cash Gift	5010215000	2,345,000.00	
Mid-Year Bonus	5010216000	15,675,240.00	



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MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Other Bonuses and Allowances	5010299000	13,089,313.83	
Retirement and Life Insurance Premiums	5010301000	21,777,471.00	
Pag-IBIG Contributions	5010302000	1,063,400.00	
PhilHealth Contributions	5010303000	4,657,874.00	
Employees Compensation Insurance Premiums	5010304000	554,100.00	
Terminal Leave Benefits	5010403000	3,674,837.07	
Other Personnel Benefits	5010499000	11,482,926.26	
Traveling Expenses - Local	5020101000	6,725,511.09	
Training Expenses	5020201000	5,098,998.76	
Office Supplies Expenses	5020301000	5,528,174.89	
Accountable Forms Expenses	5020302000	15,300.00	
Drugs and Medicines Expenses	5020307000	37,816.00	
Medical, Dental and Laboratory Supplies Expenses	5020308000	87,993.68	
Fuel, Oil and Lubricants Expenses	5020309000	137,110.00	
Chalk Allowance	5020311000	1,590,000.00	
Semi-Expendable Machinery and Equipment Expenses	5020321000	7,066,064.75	
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000	420,067.50	
Other Supplies and Materials Expenses	5020399000	5,284,699.33	
Water Expenses	5020401000	42,047.00	
Electricity Expenses	5020402000	498,002.57	
Postage and Courier Services	5020501000	1,620.15	
Telephone Expenses	5020502000	762,921.48	
Internet Subscription Expenses	5020503000	445,980.00	
Other General Services	5021299000	513,447.60	
Repairs and Maintenance - Buildings and Other Structures	5021304000	61,220.00	
Repairs and Maintenance - Machinery and Equipment	5021305000	68,230.33	
Repairs and Maintenance - Transportation Equipment	5021306000	47,120.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	54,280.00	
Subsidy to Other Funds	5021409000	153,400.00	
Fidelity Bond Premiums	5021502000	135,518.37	
Insurance Expenses	5021503000	21,322.39	
Advertising Expenses	5029901000	106,549.00	
Printing and Publication Expenses	5029902000	7,607.00	
Representation Expenses	5029903000	1,702,548.61	
Transportation and Delivery Expenses	5029904000	235,285.13	
Other Maintenance and Operating Expenses	5029999000	1,016,302.61	
Depreciation - Buildings and Other Structures	5050104000	5,193,917.50	
Depreciation - Machinery and Equipment	5050105000	2,214,014.30	



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TRIAL BALANCE

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MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Depreciation - Transportation Equipment	5050106000	411,671.79	
Depreciation - Furniture, Fixtures and Books	5050107000	5,225.00	
Total		683,291,415.09	683,291,415.09

Certified Correct


JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
POST CLOSING TRIAL BALANCE

As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 000000000000000

Account Title	Account Code	Amount	
		Debit	Credit
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	187,225.73	
Due from Officers and Employees	1039902000	23,506.77	
Other Receivables	1039999000	34,689.55	
Office Supplies Inventory	1040401000	427,226.09	
Drugs and Medicines Inventory	1040406000		
Medical, Dental and Laboratory Supplies Inventory	1040407000	48,375.00	
Fuel, Oil and Lubricants Inventory	1040408000	74,970.00	
Other Supplies and Materials Inventory	1040499000	365,872.50	
Semi-Expendable Office Equipment	1040502000		
Semi-Expendable Information and Communications Technology Equipment	1040503000	432,170.00	
Semi-Expendable Communications Equipment	1040507000		
Semi-Expendable Disaster Response and Rescue Equipment	1040508000		
Semi-Expendable Medical Equipment	1040510000		
Semi-Expendable Sports Equipment	1040512000		
Semi-Expendable Technical and Scientific Equipment	1040513000		
Semi-Expendable Other Equipment	1040599000		
Semi-Expendable Furniture and Fixtures	1040601000		
Semi-Expendable Books	1040602000		
Land	1060101000	7,891,780.00	
Buildings	1060401000	8,008,258.50	
Accumulated Depreciation - Buildings	1060401100		3,693,401.50
School Buildings	1060402000	285,284,727.39	
Accumulated Depreciation - School Buildings	1060402100		34,294,485.49
Other Structures	1060499000	235,000.00	
Accumulated Depreciation - Other Structures	1060499100		34,107.67
Office Equipment	1060502000	970,728.00	
Accumulated Depreciation - Office Equipment	1060502100		788,878.89
Information and Communication Technology Equipment	1060503000	10,316,392.80	
Accumulated Depreciation - Information and Communication Technology Equipment	1060503100		8,489,332.37
Communication Equipment	1060507000	933,400.00	
Accumulated Depreciation - Communication Equipment	1060507100		886,730.00
Medical Equipment	1060511000	373,730.64	
Accumulated Depreciation - Medical Equipment	1060511100		23,669.60



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
POST CLOSING TRIAL BALANCE

As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 0000000000000000

Account Title	Account Code	Amount	
		Debit	Credit
Motor Vehicles	1060601000	4,333,387.36	
Accumulated Depreciation - Motor Vehicles	1060601100		2,059,781.70
Furniture and Fixtures	1060701000	55,000.00	
Accumulated Depreciation - Furniture and Fixtures	1060701100		54,725.00
Construction in Progress - Buildings and Other Structures	1069803000	14,921,766.65	
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	2,337,243.28	
Accounts Payable	2010101000		2,959,513.20
Due to Officers and Employees	2010102000		5,559,889.85
Due to BIR	2020101000		
Due to GSIS	2020102000		1,271,972.45
Due to Pag-IBIG	2020103000		39,221.82
Due to PhilHealth	2020104000		43,228.24
Due to Regional Offices	2030103000		
Guaranty/Security Deposits Payable	2040104000		2,909,449.19
Other Payables	2999999000		242,334.57
Accumulated Surplus/(Deficit)	3010101000		274,075,398.22
TOTAL:		340,254,641.04	340,254,641.04

Certified Correct

JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

FO/PAP : 0000000000000000

ASSETS

CASH AND CASH EQUIVALENT

Cash - Collecting Officers	0.00
Petty Cash	0.00
Cash in Bank - Local Currency, Current Account	21,800.00
Cash - Treasury/Agency Deposit, Regular	0.00
Cash - Modified Disbursement System (MDS), Regular	0.00
Total Cash and Cash Equiv	21,800.00

RECEIVABLES

Due from Operating/Field Units	0.00
Receivables - Disallowances/Charges	187,225.73
Due from Officers and Employees	23,506.77
Other Receivables	34,689.55
Total Receivables:	245,422.05

INVENTORIES

Office Supplies Inventory	427,226.09
Drugs and Medicines Inventory	0.00
Medical, Dental and Laboratory Supplies Inventory	48,375.00
Fuel, Oil and Lubricants Inventory	74,970.00
Other Supplies and Materials Inventory	365,872.50
Semi-Expendable Office Equipment	0.00
Semi-Expendable Information and Communications Technology Equipment	432,170.00
Semi-Expendable Communications Equipment	0.00
Semi-Expendable Disaster Response and Rescue Equipment	0.00
Semi-Expendable Medical Equipment	0.00
Semi-Expendable Sports Equipment	0.00
Semi-Expendable Technical and Scientific Equipment	0.00
Semi-Expendable Other Equipment	0.00
Semi-Expendable Furniture and Fixtures	0.00
Semi-Expendable Books	0.00
Total Inventories:	1,348,613.59

OTHER ASSETS

Advances for Operating Expenses	0.00
Advances for Payroll	0.00
Advances to Special Disbursing Officer	0.00
Advances to Officers and Employees	0.00
Advances to Contractors	2,337,243.28



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

FO/PAP : 0000000000000000

Total Other Assets: 2,337,243.28

Non - Current Assets

PROPERTY, PLANT AND EQUIPMENT

Land	7,891,780.00	
Buildings	8,008,258.50	
Accumulated Depreciation - Buildings		3,693,401.50
School Buildings	285,284,727.39	
Accumulated Depreciation - School Buildings		34,294,485.49
Other Structures	235,000.00	
Accumulated Depreciation - Other Structures		34,107.67
Office Equipment	970,728.00	
Accumulated Depreciation - Office Equipment		788,878.89
Information and Communication Technology Equipment	10,316,392.80	
Accumulated Depreciation - Information and Communication Technology Equ		8,489,332.37
Communication Equipment	933,400.00	
Accumulated Depreciation - Communication Equipment		886,730.00
Medical Equipment	373,730.64	
Accumulated Depreciation - Medical Equipment		23,669.60
Motor Vehicles	4,333,387.36	
Accumulated Depreciation - Motor Vehicles		2,059,781.70
Furniture and Fixtures	55,000.00	
Accumulated Depreciation - Furniture and Fixtures		54,725.00
Construction in Progress - Buildings and Other Structures	14,921,766.65	
Other Property, Plant and Equipment	2,977,390.78	
Accumulated Depreciation - Other Property, Plant and Equipment		2,828,521.28

Total Property, Plant and Equipment 336,301,562.12

Less : Accumulated Depreciation/Impairment Losses 53,153,633.50

Property, Plant and Equipment - Net : 283,147,928.62

TOTAL ASSETS : 287,101,007.54

LIABILITIES

FINANCIAL LIABILITIES

Accounts Payable	2,959,513.20
Due to Officers and Employees	5,559,889.85

Total Financial Liabilities : 8,519,403.05

INTER AGENCY PAYABLES

Due to BIR	0.00
Due to GSIS	1,271,972.45
Due to Pag-IBIG	39,221.82
Due to PhilHealth	43,228.24



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL POSITION
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

FO/PAP : 0000000000000000

		Total Inter Agency Payables:	1,354,422.51
INTRA AGENCY PAYABLES			
Due to Regional Offices			0.00
		Total Intra Agency Payables:	0.00
TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYABLES			
Guaranty/Security Deposits Payable			2,909,449.19
Other Payables			242,334.57
		Total Trust Liabilities, Deferred Credit and Other Payables:	3,151,783.76
		TOTAL LIABILITIES :	13,025,609.32
		NET ASSETS (TOTAL ASSETS LESS LIABILITIES)	274,075,398.22
NET ASSETS/EQUITY			
Restated Balance			270,066,635.98
Surplus/(Deficit) for the Period			4,008,762.24
		TOTAL NET ASSETS/EQUITY :	274,075,398.22

Certified Correct


JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION

Division of Batanes



REGULAR AGENCY FUND
STATEMENT OF FINANCIAL POSITION
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

IFO/PAP : 0000000000000000

ASSETS

Current Assets

Cash	21,800.00
Receivables	245,422.05
Inventories	1,348,613.59
Other Assets	2,337,243.28

Non - Current Assets

Property, Plant and Equipment	336,301,562.12
Accumulated Depreciation/Impairment Losses	53,153,633.50

Total Property, Plant and Equipment, Net: **283,147,928.62**

TOTAL ASSETS **287,101,007.54**

LIABILITIES

Financial Liabilities	8,519,403.05
Inter - Agency Payables	1,354,422.51
Intra Agency Payables	0.00
Trust Liabilities, Deferred Credit, Provision and Other Payable	3,151,783.76

TOTAL LIABILITIES : **13,025,609.32**

NET ASSETS (TOTAL ASSETS LESS LIABILITIES) **274,075,398.22**

Net Assets/Equity

Accumulated Surplus/(Deficit)	274,075,398.22
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TOTAL NET ASSETS/EQUITY : **274,075,398.22**

Certified Correct

JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 0000000000000

REVENUE

Tax Revenue

Miscellaneous Income 692,539.99

LESS : CURRENT OPERATING EXPENSES

Salaries and Wages - Regular	190,643,563.83
Salaries and Wages - Substitute Teacher	72,409.05
Personnel Economic Relief Allowance (PERA)	11,134,545.96
Representation Allowance	360,000.00
Transportation Allowance	360,000.00
Clothing/Uniform Allowance	3,178,000.00
Subsistence Allowance	31,200.00
Laundry Allowance	13,455.36
Hazard Pay	1,149,379.16
Year End Bonus	16,084,091.70
Cash Gift	2,345,000.00
Mid-Year Bonus	15,675,240.00
Other Bonuses and Allowances	13,089,313.83
Retirement and Life Insurance Premiums	21,777,471.00
Pag-IBIG Contributions	1,063,400.00
PhilHealth Contributions	4,657,874.00
Employees Compensation Insurance Premiums	554,100.00
Terminal Leave Benefits	3,674,837.07
Other Personnel Benefits	11,482,926.26

Total Personal Service: 297,346,807.22

Traveling Expenses - Local	6,725,511.09
Training Expenses	5,098,998.76
Office Supplies Expenses	5,528,174.89
Accountable Forms Expenses	15,300.00
Drugs and Medicines Expenses	37,816.00
Medical, Dental and Laboratory Supplies Expenses	87,993.68
Fuel, Oil and Lubricants Expenses	137,110.00
Chalk Allowance	1,590,000.00
Semi-Expendable Machinery and Equipment Expenses	7,066,064.75
Semi-Expendable Furniture, Fixtures and Books Expenses	420,067.50
Other Supplies and Materials Expenses	5,284,699.33



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 0000000000000

Water Expenses	42,047.00
Electricity Expenses	498,002.57
Postage and Courier Services	1,620.15
Telephone Expenses	762,921.48
Internet Subscription Expenses	445,980.00
Other General Services	513,447.60
Repairs and Maintenance - Buildings and Other Structures	61,220.00
Repairs and Maintenance - Machinery and Equipment	68,230.33
Repairs and Maintenance - Transportation Equipment	47,120.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	54,280.00
Subsidy to Other Funds	153,400.00
Fidelity Bond Premiums	135,518.37
Insurance Expenses	21,322.39
Advertising Expenses	106,549.00
Printing and Publication Expenses	7,607.00
Representation Expenses	1,702,548.61
Transportation and Delivery Expenses	235,285.13
Other Maintenance and Operating Expenses	1,016,302.61

Total Maintenance and Other Operating E 37,865,138.24

5050104000	Depreciation - Buildings and Other Structures	5,193,917.50
5050105000	Depreciation - Machinery and Equipment	2,214,014.30
5050106000	Depreciation - Transportation Equipment	411,671.79
5050107000	Depreciation - Furniture, Fixtures and Books	5,225.00

Total Non Cash Expenses 7,824,828.59

Total Expense 343,036,774.05

Surplus (Deficit) from Current Operat -342,253,734.06

Subsidy from National Government	346,262,496.30
Subsidy from Regional Office/Staff Bureau	90,500.00

SURPLUS/(DEFICIT) FOR THE P 4,008,762.24

Certified Correc

JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 0000000000000



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
STATEMENT OF FINANCIAL PERFORMANCE
As of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01

MFO/PAP : 00000000000000

REVENUE	347,045,536.29
LESS CURRENT OPERATING EXPEN	
PERSONNEL SERVICES	297,346,807.22
MAINTENANCE AND OTHER OPERATING EXPENSES	37,865,138.24
FINANCIAL EXPENSES	
NON CASH EXPENSES	7,824,828.59
TOTAL CURRENT OPERATING EXPENSES	343,036,774.05
SURPLUS/(DEFICIT) FOR THE PERIOD	4,008,762.24

Certified Correc


JANNA JESUSA S. LIM, CPA
ACCOUNTANT I



Republic of the Philippines
DEPARTMENT OF EDUCATION
Division of Batanes



REGULAR AGENCY FUND
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
As Of December 31, 2024

Org. Code 070010802001

Location Co 20901000

Fund Cluster Co 01
MFO/PAP : 00000000000000

3010101000	Balance , Beginning	163,373,660.82
	Add/Less :	
	Change in Accounting Policy	0.00
	Prior Period Adjustments/Unrecorded Income and Expen	-106,692,975.16
	Other Adjustments	0.00
	Restated balance:	270,066,635.98
	Changes in Net Assets/Equity for the Calend	
	Adjustment of net revenue recognized directly in net assets/equit	0.00
	Surplus/(Deficit) for the Period	4,008,762.24
	Total recognized revenue and expense for the	4,008,762.24
	Balance , End :	274,075,398.22



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

CONSOLIDATED

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation

346,262,496.30

Receipt of Notice of Cash Allocation

319,944,836.00

Receipt of Notice of Transfer of Cash Allocation

13,063,675.06

Receipt of NCA for Trust and other receipts

-

Constructive Receipt of NCA for TRA

13,253,985.24

Receipt of Working Fund for Foreign-Assisted Projects

-

Collection of Income/Revenues

-

Collection of tax revenue

-

Collection of service and business income

-

Collection of other income

-

Receipt of shares, grants and donations

-

Receipt of prior years' income

-

Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOCCs

-

Subsidy from Other National Government Agencies

-

Assistance from Local Government Units

-

Assistance from Government-Owned or Controlled Corporations

-

Collection of Receivables

21,535.07

Collection of loans and receivables

-

Collection of lease receivables

-

Collection of receivable from audit disallowances

21,535.07

Collection of other receivables

-

Receipt of Inter-Agency Fund Transfers

-

Receipt of cash for the account of NGAs/LGUs/GOCCs

-

Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs

-

Receipt of funds for other inter-agency transactions

-

Receipt of Intra-Agency Fund Transfers

90,500.00

Receipt of funds from CO/Bureaus/ROs/Ous for implementation of programs/projects

90,500.00

Receipt of working fund for foreign-assisted projects

-

Receipt of funds for other intra-agency transactions

-

Trust Receipts

-

Receipt of Disaster Risk Reduction and Management Fund

-

Receipt of bail bonds

-

Receipt of guaranty/security deposits

-

Receipt of customers' deposits

-

Collection of other trust receipts

-

Other Receipts

874,124.23

Advance collection of income

-

Receipt of deposits on Letter of Credits

-

Receipt of refund of guaranty deposits

-

Receipt of payment for liquidated damages

692,539.99

Unused Petty Cash Fund

-

Other deferred credits

-

Refund of overpayment of Personnel Services

181,539.24

Refund of overpayment of Maintenance and Other Operating Expenses

-

Receipt of refund of cash advances

45.00



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

	CONSOLIDATED
Proceeds from terminated treasury bills	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-
Other miscellaneous receipts	-
Adjustments	-
Restoration of cash for cancelled/lost/stale checks/ADA	-
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	-
Total Cash Inflows	347,248,655.60
Cash Outflows	
Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	203,119.31
Remittance of current year's income/revenue	-
Remittance of prior year's income/revenue	-
Remittance of trust receipts	-
Remittance of refunds, overpayments and disallowances and other receipts	203,119.31
Payment of Expenses	293,217,234.97
Payment of personnel services	240,331,612.54
Payment of maintenance and other operating expenses	41,636,339.37
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	11,249,283.06
Liquidation of prior year's cash advances	-
Purchase of Inventories	1,348,613.59
Purchase of inventories for sale	-
Purchase of inventories for distribution	-
Purchase of inventory held for consumption	1,348,613.59
Purchase of raw materials inventory	-
Purchase of inventories obligated/incurred in prior years	-
Purchase of Semi-Expendable Machinery, Equipment, Furniture, Fixtures and Books	-
Purchase of Semi-Expendable, Machinery and Equipment	-
Purchase of Semi-Expendable Furniture, Fixtures and Books	-
Purchase of Consumable Biological Assets	-
Purchase of livestock held for consumption/sale/distribution	-
Purchase of trees, plants and crops held for consumption/sale/distribution	-
Purchase of aquaculture	-
Purchase of other consumable biological assets	-
Purchase of consumable biological assets obligated in prior years	-
Grant of Cash Advances (Unliquidated During the Year)	-
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to officers and employees	-
Advances to officers and employees obligated in prior year	-
Prepayments	-
Advances to Contractors for repair and maintenance of property, plant and equipment (not capitalized)	-
Prepaid Rent	-



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

	CONSOLIDATED
Prepaid Registration	-
Prepaid Interest	-
Prepaid Insurance	-
Other Prepayments	-
Prepayments obligated in prior year	-
Refund of Deposits	-
Payment of deposits on letter of credits	-
Payment of guaranty deposits	-
Payment of other deposits	-
Payment of deposits obligated in prior year	-
Payment of prior years' accounts payables for operating expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	48,781,646.38
Remittance of taxes withheld covered by TRA	13,253,985.24
Remittance of taxes withheld not covered by TRA	-
Remittance of employees' premium contributions and other payables to GSIS/Pag-IBIG/PhilHealth	28,052,845.00
Remittance of personnel benefits contributions	-
Remittance of other payables	7,474,816.14
Grant of Financial Assistance/Subsidy	-
Subsidy to NGAs	-
Grant of financial assistance to NGAs/LGUs/GOCCs	-
Grant of financial assistance to NGOs/POs	-
Payment of Internal Revenue Allotment	-
Grant of other subsidies	-
Grant of subsidies obligated in prior years	-
Release of Inter-Agency Fund Transfers	-
Advances to Procurement Service	-
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services as authorized by law	-
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	-
Release of other inter-agency fund transfers	-
Release of Intra-Agency Fund Transfers	-
Issuance of Working Fund to foreign service posts and regional consular offices	-
Issuance of NTCA by CO/ROs to ROs/OU	-
Issuance of funding checks by HO/CO/ROs to ROs/OU	-
Release of other intra-agency fund transfers	-
Grant of Loans	-
Release of funds for sub-loans	-
Grant of loans	-
Other Disbursements	3,698,041.35
Disbursements from inter-agency fund transfers	-
Disbursements from trust liabilities	-
Disbursements from trust liabilities-Disaster Risk Reduction Management Fund	-
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	-
Other disbursements	3,698,041.35



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

CONSOLIDATED

Reversal of Unutilized NCA/NTA	-
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	-
Total Cash Outflows	347,248,655.60
Net Cash Provided by (Used in) Operating Activities	0.00
Cash Flows from Investing Activities	
Cash Inflows	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Sale of Investments	-
Proceeds from sale of stocks/bonds/marketable securities	-
Sale of investment in joint venture	-
Sale of investment in associates	-
Sale of other investments	-
Receipt of Cash Dividends	-
Proceeds from Matured/Return of Investments	-
Redemption of long term investments	-
Proceeds from matured investments	-
Proceeds from the return on investment in joint venture	-
Proceeds from the return on investment in associates	-
Collection of Long-Term Loans	-
Repayment of long term-loans by GOCC/GFI	-
Collection of long-term loans	-
Proceeds from Sale of Other Assets	-
Total Cash Inflows	-
Cash Outflows	
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property obligated in prior year	-
Purchase/Construction of Property, Plant and Equipment	-
Purchase of land	-
Payment for land improvements	-
Construction of infrastructure assets	-
Construction of buildings and other structures	-
Purchase of machinery and equipment	-
Purchase of transportation equipment	-
Purchase of furniture, fixtures and books	-



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

CONSOLIDATED

Payments for leased assets improvements	-
Construction in progress	-
Construction/Acquisition of heritage assets	-
Purchase of other property, plant and equipment	-
Payment of right-of-way	-
Advances to contractors	-
Payment of guaranty deposit	-
Payment of retention fee to contractors	-
Payment of other fees charged to the projects	-
Payment of incidental expenses	-
Payment for rehabilitation of property, plant and equipment (capitalized repair)	-
Payment for property, plant and equipment obligated in prior year	-
Investments	-
Investment in stocks/bonds/marketable securities	-
Investment in GOCC/GFI	-
Investment in joint venture	-
Investment in associates	-
Other long-term investments	-
Purchase of Bearer Biological Assets	-
Purchase of breeding stocks	-
Purchase of livestock	-
Purchase of trees, plants and crops	-
Purchase of aquaculture	-
Purchase of other bearer biological assets	-
Purchase of bearer biological assets obligated in prior year	-
Purchase of Intangible Assets	-
Purchase of computer software	-
Purchase of other intangible assets	-
Purchase of intangible assets obligated in prior year	-
Grant of Loans	-
Release of funds for sub-loans	-
Grant of loans	-
Total Cash Outflows	-
Net Cash Provided By (Used In) Investing Activities	-
Cash Flows From Financing Activities	
Cash Inflows	
Proceeds from issuance of bills and bonds	-
Proceeds from issuance of bill	-
Proceeds from issuance of bonds	-
Proceeds from Domestic and Foreign Loans	-
Proceeds from issuance of notes payable	-
Proceeds from domestic loans	-
Proceeds from foreign loans	-
Total Cash Inflows	-
Cash Outflows	



DEPARTMENT OF EDUCATION
Basco, Batanes



DETAILED STATEMENT OF CASH FLOW
For the Year Ended December 31, 2024

	CONSOLIDATED
Payment of Long-Term Liabilities	-
Payment of notes payable	-
Payment of domestic loans	-
Payment of foreign loans	-
Payment of finance lease payable	-
Payment of other long-term liabilities	-
Redemption of Bills/Bonds Issued	-
Payment for redemption of treasury bills	-
Payment for redemption of bonds	-
Payment of Interest Expense (BTR/NG Debt)	-
Total Cash Outflows	-
Net Cash Provided By (Used In) Financing Activities	-
Increase (Decrease) in Cash and Cash Equivalents	0.00
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Cash and Cash Equivalents, Beginning	21,800.00
Cash and Cash Equivalents, End	21,800.00
Recapitulation:	
Cash - Collecting Officer	-
Petty Cash	-
Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-
Cash in Bank - Local Currency, Current Account	21,800.00
Cash in Bank - Local Currency, Savings Account	-
Cash in Bank - Local Currency, Time Deposits	-
Cash in Bank - Foreign Currency, Bangko Sentral Ng Pilipinas	-
Cash in Bank - Foreign Currency, Current Account	-
Cash in Bank - Foreign Currency, Savings Account	-
Cash in Bank - Foreign Currency, Time Deposits	-
Cash - Treasury/Agency Deposit, Regular	-
Cash - Treasury/Agency Deposit, Special Account	-
Cash - Treasury/Agency Deposit, Trust	-
Cash - Modified Disbursement System (MDS), Regular	-
Cash - Modified Disbursement System (MDS), Special Account	-
Cash - Modified Disbursement System (MDS), Trust	-
Cash - Tax Remittance Advice	-
	21,800.00

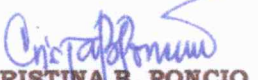


Republic of the Philippines
Department of Education
REGION II - CAGAYAN VALLEY
SCHOOLS DIVISION OF BATANES

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (DO)
FUND CLUSTER 01: REGULAR AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Tax Revenue	-	-	-	-
Services and Business Income	-	-	-	-
Assistance and Subsidy	-	-	-	-
Shares, Grants and Donations	-	-	-	-
Gains	-	-	-	-
Others	-	-	-	-
Total Receipts	-	-	-	-
PAYMENTS				
Personnel Services	253,888,000.00	299,645,713.67	292,932,715.78	6,712,997.89
Maintenance and Other				
Operating Expenses	17,877,000.00	48,692,250.04	29,360,815.49	19,331,434.55
Capital Outlay		51,508,560.01	993,837.67	50,514,722.34
Financial Expenses	-	-	-	-
Others	-	-	-	-
Total Payments	271,765,000.00	399,846,523.72	323,287,368.94	76,559,154.78
NET RECEIPTS/PAYMENTS	(271,765,000.00)	(399,846,523.72)	(323,287,368.94)	(76,559,154.78)

PREPARED BY:


CRISTINA B. PONCIO
Administrative Officer V

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
OIC, Accountant I

This statement should be read in conjunction with the accompanying notes.




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

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT (DO)
FUND CLUSTER 01: REGULAR AGENCY FUND
FOR THE YEAR ENDED DECEMBER 31, 2024

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
RECEIPTS				
Tax Revenue	-	-	-	-
Services and Business Income	-	-	-	-
Assistance and Subsidy	-	-	-	-
Shares, Grants and Donations	-	-	-	-
Gains	-	-	-	-
Others	-	-	-	-
Total Receipts	-	-	-	-
PAYMENTS				
Personnel Services	253,888,000.00	299,645,713.67	292,932,715.78	6,712,997.89
Maintenance and Other				
Operating Expenses	17,877,000.00	48,692,250.04	29,360,815.49	19,331,434.55
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Others	-	-	-	-
Total Payments	271,765,000.00	399,846,523.72	323,287,368.94	76,559,154.78
NET RECEIPTS/PAYMENTS	(271,765,000.00)	(399,846,523.72)	(323,287,368.94)	(76,559,154.78)

PREPARED BY:


CRISTINA B. PONCIO
Administrative Officer V

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
OIC, Accountant I

This statement should be read in conjunction with the accompanying notes.

JOURNAL ENTRY VOUCHER

Department of Education

Region 02

Division of Batanes

Basco, Batanes

No. 01-2024-12-1954
Date: 31/12/2024

ACCOUNTING ENTRIES				
Accounts and Explanations	Account	P	Amount	
	Code		Debit	Credit
Registration Fees	4020102000			
Clearance and Certification Fees	4020104000			
Rent/Lease Income	4020205000			
Subsidy from National Government	4030101000		346,262,496.30	
Subsidy from Regional Office/Staff Bureau	4030107000		90,500.00	
Miscellaneous Income	4069999000		692,539.99	
Subsidy from Other Funds	4030105000			
Sale of Unserviceable Property	4060102000			
Income & Expense Summary	3030101000			347,045,536.29
To close all Income accounts to Income &				
Expense Summary				
			<u>347,045,536.29</u>	<u>347,045,536.29</u>

Certified Correct:


JANNA JESUSA S. LIM, CPA
Accountant I

JOURNAL ENTRY VOUCHER
Department of Education
Region 02

Division of Batanes
Basco, Batanes

No. 01-2024-12-1955
Date: 31/12/2024

ACCOUNTING ENTRIES				
Accounts and Explanations	Account	P	Amount	
	Code		Debit	Credit
Income & Expense Summary	3030101000		343,036,774.05	
Salaries and Wages - Regular	5010101000			190,643,563.83
Salaries and Wages - Substitute Teacher	5010103000			72,409.05
Personnel Economic Relief Allowance (PERA)	5010201000			11,134,545.96
Representation Allowance	5010202000			360,000.00
Transportation Allowance	5010203000			360,000.00
Clothing/Uniform Allowance	5010204000			3,178,000.00
Subsistence Allowance	5010205000			31,200.00
Laundry Allowance	5010206000			13,455.36
Hazard Pay	5010211000			1,149,379.16
Year End Bonus	5010214000			16,084,091.70
Cash Gift	5010215000			2,345,000.00
Mid-Year Bonus	5010216000			15,675,240.00
Other Bonuses and Allowances	5010299000			13,089,313.83
Retirement and Life Insurance Premiums	5010301000			21,777,471.00
Pag-IBIG Contributions	5010302000			1,063,400.00
PhilHealth Contributions	5010303000			4,657,874.00
Employees Compensation Insurance Premiums	5010304000			554,100.00
Terminal Leave Benefits	5010403000			3,674,837.07
Other Personnel Benefits	5010499000			11,482,926.26
Traveling Expenses - Local	5020101000			6,725,511.09
Training Expenses	5020201000			5,098,998.76
Office Supplies Expenses	5020301000			5,528,174.89
Accountable Forms Expenses	5020302000			15,300.00
Drugs and Medicines Expenses	5020307000			37,816.00
Medical, Dental and Laboratory Supplies Expenses	5020308000			87,993.68
Fuel, Oil and Lubricants Expenses	5020309000			137,110.00
Chalk Allowance	5020311000			1,590,000.00
Semi-Expendable Machinery and Equipment Expenses	5020321000			7,066,064.75
Semi-Expendable Furniture, Fixtures and Books Expenses	5020322000			420,067.50
Other Supplies and Materials Expenses	5020399000			5,284,699.33
Water Expenses	5020401000			42,047.00
Electricity Expenses	5020402000			498,002.57
Postage and Courier Services	5020501000			1,620.15
Telephone Expenses	5020502000			762,921.48
Internet Subscription Expenses	5020503000			445,980.00
Other General Services	5021299000			513,447.60
Repairs and Maintenance - Buildings and Other Structures	5021304000			61,220.00
Repairs and Maintenance - Machinery and Equipment	5021305000			68,230.33
Repairs and Maintenance - Transportation Equipment	5021306000			47,120.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000			54,280.00

Department of Education
Region 02

No. 01-2024-12-1955
Date: 31/12/2024

Certified Correct:

JANNA JESUSA S. LIM, CPA
Accountant I

JOURNAL ENTRY VOUCHER

Department of Education

Region 02

Division of Batanes

Basco, Batanes

No. 01-2024-12-1956

Date: 31/12/2024

ACCOUNTING ENTRIES				
Accounts and Explanations	Account	P	Amount	
	Code		Debit	Credit
Income & Expense Summary	3030101000		4,008,762.24	
Accumulated Surplus/(Deficit)	3010101000			4,008,762.24
To close Income & Expense Summary				
to Government Equity				
			4,008,762.24	4,008,762.24

Certified Correct:


JANNA JESUSA S. LIM, CPA
Accountant I



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

GENERAL FUND
SUBSIDY INCOME FROM NATIONAL GOVERNMENT
As of December 31, 2024

TOTAL NCA RECEIVED FROM CURRENT OPERATIONS	P	313,105,766.00
TOTAL NTA RECEIVED FROM CURRENT OPERATIONS	P	13,063,675.06
TOTAL NCA RECIEVED FOR PRIOR YEARS OBLIGATIONS	P	6,839,070.00
TOTAL NCA RECEIVED	P	333,008,511.06
ADD: Remittance of Taxes Withheld thru TRA	P	13,253,985.24
TOTAL NCA & TRA	P	346,262,496.30
LESS: Lapsed NCA per Income Statement	P	0.00
TOTAL SUBSIDY INCOME FROM NATIONAL GOVERNMENT	P	346,262,496.30

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I / Officer-In-Charge



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

GENERAL FUND
STATEMENT OF NCA's RECEIVED AND UTILIZATION
As of December 31, 2024

NCA's RECEIVED	PERSONAL SERVICES	MOOE	OTHERS/ COMMON FUND	CAPITAL OUTLAY	RG/TL/AP	TRUST LIABILITIES	PDAF	CMIs/TF	TOTAL
[1]	[2]	[3]	[4]	[5]	[6]	[7]	[8]	[9]	[10]
January 2024	17,128,000.00	1,085,000.00							18,213,000.00
February 2024	16,956,000.00	1,085,000.00							18,041,000.00
March 2024	18,486,253.00	1,256,000.00			1,171,260.00				20,913,513.00
April 2024	23,562,516.00	1,142,000.00		1,415,016.00	6,994,004.00				33,113,536.00
May 2024	33,836,696.00	1,166,760.00		6,051,772.00					41,055,228.00
June 2024	17,454,751.00	1,793,350.00		145,079.00					19,393,180.00
July 2024	22,824,340.00	1,142,000.00			1,207,585.00				25,173,925.00
August 2024	17,390,751.00	1,142,000.00							18,532,751.00
September 2024	38,489,896.00	1,142,000.00							39,631,896.00
October 2024	20,697,674.00	1,142,000.00							21,839,674.00
November 2024	36,029,651.00	1,147,000.00							37,176,651.00
December 2024	38,781,157.06	1,143,000.00							39,924,157.06
									-
TOTAL NCA's REC	301,637,685.06	14,386,110.00	-	7,611,867.00	9,372,849.00	-	-	-	333,008,511.06
LESS: UTILIZATI	278,326,370.18	34,070,361.43		10,171,153.49	10,440,625.96				333,008,511.06
BALANCES	23,311,314.88	(19,684,251.43)	-	(2,559,286.49)	(1,067,776.96)	-	-	-	0.00

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge



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

GENERAL FUND - DO ONLY
SUMMARY OF TAX REMITTANCE ADVICE(TRA)
As of December 31, 2024

PARTICULARS	PERSONAL SERVICES	EXPANDED WITHHOLDING TAX	VALUE ADDED TAX	PERCENTAGE TAX	TOTAL
[1]	[2]	[3]	[4]		[5]
January 2024	707,464.36	-	-	-	707,464.36
February 2024	693,662.10	8,470.71	25,787.61	-	727,920.42
March 2024	781,286.01	5,928.76	28,549.62	975.75	816,740.14
April 2024	687,479.66	60,165.65	167,041.37	10,158.96	924,845.64
May 2024	699,089.19	39,522.52	96,374.55	22,111.71	857,097.97
June 2024	700,174.84	163,290.27	417,690.90	9,216.63	1,290,372.64
July 2024	695,629.91	23,174.20	68,588.17	8,724.15	796,116.43
August 2024	701,097.86	9,442.39	41,473.60	3,368.25	755,382.10
September 2024	1,990,351.86	189,791.70	355,313.04	100,923.84	2,636,380.44
October 2024	813,192.50	8,262.34	1,743.90	28,494.38	851,693.12
November 2024	1,180,460.37	14,659.10	6,680.55	58,464.25	1,260,264.27
December 2024	1,426,391.58	42,715.70	31,912.69	128,687.74	1,629,707.71
GRAND TOTAL	11,076,280.24	565,423.34	1,241,156.00	371,125.66	13,253,985.24

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge

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



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

GENERAL FUND
Schedule of Other Payables
As of December 31, 2024

NAME OF CREDITORS	ACCOUNT CODE	OBR No.	AMOUNT	AMOUNT DUE					REMARKS
				Current		Past Due			
				less than	91-365	Over	Over	3 years	
				90 days	days	1 year	2 years	above	
OTHER PAYABLES									
Davocols General Mdse	29999990 00		8,000.00				8,000.00		Retention
Karl Mervin Balderas	29999990 00		1,625.12				1,625.12		Payment of LBP Loan
Aimee Salamagos	29999990 00		341.54			341.54			Salary - Aug to Sept. 2022
Apostol Gen. Mdse	29999990 00		1.20			1.20			Over deduction of Tax Withheld
Davocols Inn	29999990 00		2,632.50			2,632.50			Over deduction of Tax Withheld
Violeta H. Binalon	29999990 00		7,975.00			7,975.00			CAVRAA reimb.
I Am J Graphic Design & Printing	29999990 00		750.00			750.00			Advocacy T-shirt
Marconines Food Catering Services	29999990 00		363.75			363.75			Over deduction of Tax Withheld
Elizabeth P. Villa	29999990 00		0.30			0.30			Sal. Diff for Aug. & Sept 2023
Marconines Food Catering Services	29999990 00		367.50			367.50			Over deduction of Tax Withheld
Marconines Food Catering Services	29999990 00		521.37			521.37			Over deduction of Tax Withheld
Alejandra Enterprises	29999990 00		1.00			1.00			BE-LCP (Tablets)
Jennifer H. Moro	29999990 00		20.00			20.00			TEV
Veracruz Gen. Mdse	29999990 00		0.20		0.20				Rondalla training workshop focused on Ivatan songs
Providend Fund Loan Remittance	29999990 00		48,942.78	48,942.78					PFL Remittance for the month of September 2024
Providend Fund Loan Remittance	29999990 00		166,131.68	166,131.68					PFL Remittance for the month of December 2024 - Sec
Herminia Cabrera	29999990 00		1,933.29	1,933.29					PFL Remittance for the month of September 2024
Eden C. Quibal	29999990 00		2,727.34	2,727.34					LBP Loan Amortization for November 2024
GRAND TOTAL			242,334.57	219,735.09	0.20	12,974.16	9,625.12	0.00	

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge



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

GENERAL FUND
SCHEDULE OF GUARANTY/SECURITY DEPOSITS
As of December 31, 2024

NAME OF CREDITORS	ACCOUNT CODE	AMOUNT	AMOUNT DUE					REMARKS
			Current		Past Due			
			less than 90 days	91-365 days	Over 1 year	Over 2 years	3 years above	
L.M Canlas Construction	20401040 00	19,642.85					19,642.85	Guaranty/Security Deposits Payable
JGSP BUILDERS AND SUPPLY	20401040 00	182,625.71					182,625.71	Guaranty/Security Deposits Payable
JGSP BUILDERS AND SUPPLY	20401040 00	277,289.13					277,289.13	Guaranty/Security Deposits Payable
JGSP BUILDERS AND SUPPLY	20401040 00	115,113.37					115,113.37	Guaranty/Security Deposits Payable
JGSP BUILDERS AND SUPPLY	20401040 00	217,870.03					217,870.03	Guaranty/Security Deposits Payable
IRAYA CONSTRUCTION	20401040 00	102,693.62				102,693.62		Guaranty/Security Deposits Payable
IRAYA CONSTRUCTION	20401040 00	60,470.38				60,470.38		Guaranty/Security Deposits Payable
IRAYA CONSTRUCTION	20401040 00	60,417.23				60,417.23		Guaranty/Security Deposits Payable
IRAYA CONSTRUCTION	20401040 00	65,001.53				65,001.53		Guaranty/Security Deposits Payable
IRAYA CONSTRUCTION	20401040 00	101,768.42				101,768.42		Guaranty/Security Deposits Payable
DAVOCOLS GEN. MDSE.	20401040 00	32,012.50				32,012.50		Guaranty/Security Deposits Payable
DAVOCOLS GEN. MDSE.	20401040 00	7,347.55				7,347.55		Guaranty/Security Deposits Payable
SWIFT DEV. & SUPPLIES CORP	20401040 00	203,988.26				203,988.26		Guaranty/Security Deposits Payable
SWIFT DEV. & SUPPLIES CORP	20401040 00	42,265.47				42,265.47		Guaranty/Security Deposits Payable
DAVOCOLS GEN. MDSE.	20401040 00	17,017.86			17,017.86			Guaranty/Security Deposits Payable
DAVOCOLS GEN. MDSE.	20401040 00	7,293.10		7,293.10	7,293.10			Guaranty/Security Deposits Payable
IYEA CONSTRUCTION	20401040 00	14,518.32		14,518.32	14,518.32			Guaranty/Security Deposits Payable
IYEA CONSTRUCTION	20401040 00	37,366.21		37,366.21	37,366.21			Guaranty/Security Deposits Payable
JUVELAN CONSTRUCTION	20401040 00	0.01		0.01	0.01			Guaranty/Security Deposits Payable
SWIFT DEV. & SUPPLIES CORP	20401040 00	56,933.02		56,933.02	56,933.02			Guaranty/Security Deposits Payable
ACHANZAR CONSTRUCTION	20401040 00	273,913.12		273,913.12				Guaranty/Security Deposits Payable
WAKAII CONSTRUCTION	20401040 00	439,191.95		439,191.95				Guaranty/Security Deposits Payable
ACHANZAR CONSTRUCTION	20401040 00	317,960.82		317,960.82				Guaranty/Security Deposits Payable
WAKAII CONSTRUCTION	20401040 00	256,748.73		256,748.73				Guaranty/Security Deposits Payable
GRAND TOTAL		2,909,449.19	0.00	1,403,925.28	133,128.52	675,964.96	812,541.09	

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge



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

GENERAL FUND
SCHEDULE OF OTHER RECEIVABLES
as of December 31, 2024

NAME OF CREDITORS	ACCOUNT CODE	AMOUNT	AMOUNT DUE					REMARKS
			Current		Past Due			
			less than	91-365	Over	Over	3 years	
			90 days	days	1 year	2 years	above	
BATANELCO	10399990 00	396.16			396.16			overpayment
EDGARDO M. AMARILLO	10399990 00	1,909.09			1,909.09			PERA
EDGARDO M. AMARILLO	10399990 00	28,519.91			28,519.91			Salary
MDAC TRADING	10399990 00	161.78		161.78				
BERNADETTE L. VINALAY & CO.	10399990 00	0.02		0.02				
DAVOCOLS INN	10399990 00	1,432.20		1,432.20				Overpayment
VIOLETA B. GASILAO	10399990 00	500.00		500.00				Overpayment of TEV
MAGDALENA N. ARANETA	10399990 00	10.00		10.00				Overpayment of TEV
M.G. HUBALDE GENERAL MDSE	10399990 00	73.93		73.93				Overpayment
M.G. HUBALDE GENERAL MDSE	10399990 00	446.46		446.46				Overpayment
KORNERHAUZ CAFÉ	10399990 00	840.00		840.00				Overpayment
Veracruz Gen. Mdse		400.00		400.00				Overpayment
GRAND TOTAL		34,689.55	0.00	3,864.39	30,825.16	0.00	0.00	

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge



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

GENERAL FUND
SCHEDULE OF RECEIVABLES - DISALLOWANCES/CHARGES
As of December 31, 2024

NAME OF CREDITORS	Amount	AMOUNT DUE					REMARKS
		Current		Past Due			
		less than	91-365	Over	Over	3 years	
		90 days	days	1 year	2 years	above	
Aurora Fabro	13,000.00					13,000.00	Loyalty Pay (ND 2009-003)
Bienvenida Puño	12,000.00					12,000.00	Loyalty Pay (ND 2009-003)
Cristeta Entela	14,100.00					14,100.00	Loyalty Pay (ND 2009-003)
Frumencio Hortiz	17,500.00					17,500.00	Loyalty Pay (ND 2009-003)
Goldena Loreto	4,500.00					4,500.00	Loyalty Pay (ND 2009-003)
Jane Bidayan	17,500.00					17,500.00	Loyalty Pay (ND 2009-003)
Josefa Nuñez	15,000.00					15,000.00	Loyalty Pay (ND 2009-003)
Maria Cobico	1,097.60					1,097.60	Loyalty Pay (ND 2009-003)
Maria Gordo	500.00					500.00	Loyalty Pay (ND 2009-003)
Melva Cantor	300.00					300.00	Loyalty Pay (ND 2009-003)
Salvacion Dacles	1,500.00					1,500.00	Loyalty Pay (ND 2009-003)
Zenaida Veracruz	6,686.23					6,686.23	Loyalty Pay (ND 2009-003)
Zita Cariaso	13,000.00					13,000.00	Loyalty Pay (ND 2009-003)
Nely G. Iringan	35,277.06					35,277.06	Salary
Esperanza F. Rada	9,000.00					9,000.00	Extra Bonus
Dream de Mata	16,711.00					16,711.00	TEV
Froilan Mercado	9,553.84					9,553.84	Hardship Allowance
	-						
GRAND TOTAL	187,225.73	0.00	0.00	-0.00	0.00	187,225.73	

CERTIFIED CORRECT:


JANNA JESUSA S. LIM, CPA
Accountant I/Officer-In-Charge



Republic of the Philippines
Department of Education
Division of Batanes



TRUST RECEIPTS
TRIAL BALANCE

Org. Code 070010802001

January 01, 2024 - December 31, 2024

Fund Cluster Code : 07

Location Co 20901000

MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Collecting Officers	1010101000		
Cash in Bank - Local Currency, Current Account	1010202000	2,037,369.39	
Cash - Treasury/Agency Deposit, Trust	1010403000		
Due from Other Funds	1030405000		
Other Receivables	1039999000	1,410.89	
Office Supplies Inventory	1040401000		
Other Supplies and Materials Inventory	1040499000		
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		
Advances to Officers and Employees	1990104000		
Accounts Payable	2010101000		68,020.00
Due to BIR	2020101000		
Due to LGUs	2020107000		1,121,745.00
Due to Regional Offices	2030103000		
Other Payables	2999999000		154,872.00
Accumulated Surplus/(Deficit)	3010101000		56,223.40
Registration Fees	4020102000		302,700.00
Subsidy from Other National Government Agencies	4030102000		705,000.00
Subsidy from Other Funds	4030105000		28,000.00
Subsidy from Regional Office/Staff Bureau	4030107000		
Income from Grants and Donations in Cash	4040201000		1,500.00
Traveling Expenses - Local	5020101000	84,431.00	
Office Supplies Expenses	5020301000	3,470.00	
Other Supplies and Materials Expenses	5020399000	10,585.00	
Representation Expenses	5029903000	277,593.00	



Republic of the Philippines
Department of Education
Division of Batanes



TRUST RECEIPTS
TRIAL BALANCE

Org. Code 070010802001

January 01, 2024 - December 31, 2024

Fund Cluster Code : 07

Location Co 20901000

MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Total		2,878,881.68	2,878,881.68

Certified Correct:


JANNA JESUSA S. LIM, CPA
ACCOUNTANT I/OIC



Republic of the Philippines
Department of Education
Division of Batanes



TRUST RECEIPTS
TRIAL BALANCE

Org. Code 070010802001

Location Co 20901000

January 01, 2024 - December 31, 2024

Fund Cluster Code : 07
MFO/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Collecting Officers	1010101000		
Cash in Bank - Local Currency, Current Account	1010202000	2,037,369.39	
Cash - Treasury/Agency Deposit, Trust	1010403000		
Due from Other Funds	1030405000		
Other Receivables	1039999000	1,410.89	
Office Supplies Inventory	1040401000		
Other Supplies and Materials Inventory	1040499000		
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		
Advances to Officers and Employees	1990104000		
Accounts Payable	2010101000		68,020.00
Due to BIR	2020101000		
Due to LGUs	2020107000		1,121,745.00
Due to Regional Offices	2030103000		
Other Payables	2999999000		154,872.00
Accumulated Surplus/(Deficit)	3010101000		56,223.40
Registration Fees	4020102000		302,700.00
Subsidy from Other National Government Agencies	4030102000		705,000.00
Subsidy from Other Funds	4030105000		28,000.00
Subsidy from Regional Office/Staff Bureau	4030107000		
Income from Grants and Donations in Cash	4040201000		1,500.00
Traveling Expenses - Local	5020101000	84,431.00	
Office Supplies Expenses	5020301000	3,470.00	
Other Supplies and Materials Expenses	5020399000	10,585.00	
Representation Expenses	5029903000	277,593.00	



Republic of the Philippines
Department of Education
Division of Batanes



TRUST RECEIPTS
TRIAL BALANCE

Org. Code 070010802001

January 01, 2024 - December 31, 2024

Fund Cluster Code : 07

Location Co 20901000

MEQ/PAP : 0000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Total		2,878,881.68	2,878,881.68

Certified Correct:


JANNA RESORA S. LIM, CPA
ACCOUNTANT I/OIC