REGULAR AGENCY FUND
PRE-CLOSING TRIAL BALANCE

As Of April 30, 2026

Fund Cluster Code : 01 MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Petty Cash	1010102000	15,000.00	
Cash - Treasury/Agency Deposit, Trust	1010403000	474,357.62	
Cash - Modified Disbursement System (MDS), Regular	1010404000	12,603.52	
Cash, Tax Remittance Advice	1010407000		
Office Supplies Inventory	1040401000	91,212.50	
Drugs and Medicines Inventory	1040406000	5,986.00	
Fuel, Oil and Lubricants Inventory	1040408000	14,550.00	
Other Supplies and Materials Inventory	1040499000	34,925.40	
Semi-Expendable Office Equipment	1040502000	82,920.00	
Land	1060101000	78,037.77	
Water Supply Systems	1060304000	155,851.62	
Accumulated Depreciation - Water Supply Systems	1060304100		73,639.90
School Buildings	1060402000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060402100		6,668,929.00
Other Structures	1060499000	1,054,193.15	
Accumulated Depreciation - Other Structures	1060499100		806,397.29
Office Equipment	1060502000	590,932.38	
Accumulated Depreciation - Office Equipment	1060502100		150,266.77
Motor Vehicles	1060601000	260,000.00	
Accumulated Depreciation - Motor Vehicles	1060601100		234,000.00
Advances for Operating Expenses	1990101000		
Prepaid Insurance	1990205000	160,868.75	
Due to Officers and Employees	2010102000		
Due to BIR	2020101000		
Due to GSIS	2020102000		1,092,498.16
Due to Pag-IBIG	2020103000		
Due to PhilHealth	2020104000		
Other Payables	2999999000		561,305.21
Accumulated Surplus/(Deficit)	3010101000		17,103,745.06
Subsidy from National Government	4030101000		22,428,460.68
Salaries and Wages - Regular	5010101000	14,727,607.30	
Salaries and Wages - Casual/Contractual	5010102000	357,751.23	
Personnel Economic Relief Allowance (PERA)	5010201000	888,000.00	
Representation Allowance	5010202000	24,000.00	
Transportation Allowance	5010203000	24,000.00	
Clothing/Uniform Allowance	5010204000	791,000.00	
Retirement and Life Insurance Premiums	5010301000	1,633,900.20	

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REGULAR AGENCY FUND
PRE-CLOSING TRIAL BALANCE

As Of April 30, 2026

Fund Cluster Code : 01 MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Pag-IBIG Contributions	5010302000	89,600.00	
PhilHealth Contributions	5010303000	364,272.27	
Employees Compensation Insurance Premiums	5010304000	43,400.00	
Other Personnel Benefits	5010499000	1,948,893.04	
Traveling Expenses - Local	5020101000	263,097.48	
Training Expenses	5020201000	778,884.00	
Office Supplies Expenses	5020301000	289,099.00	
Accountable Forms Expenses	5020302000	1,000.00	
Other Supplies and Materials Expenses	5020399000	218,292.00	
Water Expenses	5020401000	7,440.00	
Electricity Expenses	5020402000	134,866.16	
Postage and Courier Services	5020501000	200.00	
Telephone Expenses	5020502000	17,019.00	
Internet Subscription Expenses	5020503000	25,749.00	
Legal Services	5021101000	3,410.00	
Other General Services	5021299000	108,850.00	
Repairs and Maintenance - Machinery and Equipment	5021305000	450.00	
Labor and Wages	5021601000	8,500.00	
Representation Expenses	5029903000	267,300.00	
Rent/Lease Expenses	5029905000	5,000.00	
Subscription Expenses	5029907000	4,784.64	
Other Maintenance and Operating Expenses	5029999000	165,788.04	
	Total	**49,119,242.07**	**49,119,242.07**

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved By :

JOSIE TEGELA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

As Of April 30, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

REVENUE

Tax Revenue

LESS : CURRENT OPERATING EXPENSES

Salaries and Wages - Regular		14,727,607.30
Salaries and Wages - Casual/Contractual		357,751.23
Personnel Economic Relief Allowance (PERA)		888,000.00
Representation Allowance		24,000.00
Transportation Allowance		24,000.00
Clothing/Uniform Allowance		791,000.00
Retirement and Life Insurance Premiums		1,633,900.20
Pag-IBIG Contributions		89,600.00
PhilHealth Contributions		364,272.27
Employees Compensation Insurance Premiums		43,400.00
Other Personnel Benefits		1,948,893.04
	Total Personal Service:	**20,892,424.04**
Traveling Expenses - Local		263,097.48
Training Expenses		778,884.00
Office Supplies Expenses		289,099.00
Accountable Forms Expenses		1,000.00
Other Supplies and Materials Expenses		218,292.00
Water Expenses		7,440.00
Electricity Expenses		134,866.16
Postage and Courier Services		200.00
Telephone Expenses		17,019.00
Internet Subscription Expenses		25,749.00
Legal Services		3,410.00
Other General Services		108,850.00
Repairs and Maintenance - Machinery and Equipment		450.00
Labor and Wages		8,500.00
Representation Expenses		267,300.00
Rent/Lease Expenses		5,000.00
Subscription Expenses		4,784.64
Other Maintenance and Operating Expenses		165,788.04
	Total Maintenance and Other Operating Expenses :	**2,299,729.32**

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

As Of April 30, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

Total Expenses:	**23,192,153.36**
Surplus (Deficit) from Current Operations:	**-23,192,153.36**
Subsidy from National Government	22,428,460.68
SURPLUS/(DEFICIT) FOR THE PERIOD :	***-763,692.68***

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved By:

JOSIE TEOFILA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

CamScanner

REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL POSITION

As Of April 30, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

ASSETS

CASH AND CASH EQUIVALENTS

Petty Cash		15,000.00
Cash - Treasury/Agency Deposit, Trust		474,357.62
Cash - Modified Disbursement System (MDS), Regular		12,603.52
Cash, Tax Remittance Advice		0.00
Total Cash and Cash Equivalents:		**501,961.14**

INVENTORIES

Office Supplies Inventory		91,212.50
Drugs and Medicines Inventory		5,986.00
Fuel, Oil and Lubricants Inventory		14,550.00
Other Supplies and Materials Inventory		34,925.40
Semi-Expendable Office Equipment		82,920.00
Total Inventories:		**229,593.90**

OTHER ASSETS

Advances for Operating Expenses		0.00
Prepaid Insurance		160,868.75
Total Other Assets:		**160,868.75**

Non - Current Assets

PROPERTY, PLANT AND EQUIPMENT

Land	78,037.77	
Water Supply Systems	155,851.62	
Accumulated Depreciation - Water Supply Systems		73,639.90
School Buildings	22,895,650.00	
Accumulated Depreciation - School Buildings		6,668,929.00
Other Structures	1,054,193.15	
Accumulated Depreciation - Other Structures		806,397.29
Office Equipment	590,932.38	
Accumulated Depreciation - Office Equipment		150,266.77
Motor Vehicles	260,000.00	
Accumulated Depreciation - Motor Vehicles		234,000.00
Total Property, Plant and Equipment		**25,034,664.92**
Less : Accumulated Depreciation/Impairment Losses		**7,933,232.96**
Property, Plant and Equipment - Net :		**17,101,431.96**
TOTAL ASSETS :		**17,993,855.75**

LIABILITIES

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL POSITION

As Of April 30, 2026

Fund Cluster Code: 01 MFO/PAP : 00000000000000

FINANCIAL LIABILITIES		
Due to Officers and Employees		0.00
	Total Financial Liabilities :	**0.00**
INTER AGENCY PAYABLES		
Due to BIR		0.00
Due to GSIS		1,092,498.16
Due to Pag IBIG		0.00
Due to PhilHealth		0.00
	Total Inter Agency Payables:	**1,092,498.16**
TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYABLES		
Other Payables		561,305.21
	Total Trust Liabilities, Deferred Credit and Other Payables:	**561,305.21**
	TOTAL LIABILITIES :	**1,653,803.37**
	NET ASSETS (TOTAL ASSETS LESS LIABILITIES) :	**16,340,052.38**
NET ASSETS/EQUITY		
Restated Balance		**17,103,745.06**
Surplus/(Deficit) for the Period		**-763,692.68**
	TOTAL NET ASSETS/EQUITY :	**16,340,052.38**

Certified Correct :

RIZZA MIRRIES NOTARIO
ACCOUNTANT I

Approved By :

JOSIE TEOFILA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

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REGULAR AGENCY FUND

STATEMENT OF CASH FLOW

As Of April 30, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

Operating Activities - Inflow		
Constructive Receipt of NCA for TRA		548,707.91
Receipt of Notice of Cash Allocation		19,933,000.00
Receipt of Notice of Transfer of Cash Allocation		1,792,000.00
	Total Inflow :	**22,273,707.91**
Operating Activities - Outflow		
Collection of other trust receipts		51,526.33
Payment of maintenance and other operating expenses		2,494,488.65
Payment of personnel services		8,739,808.15
Prepaid Insurance		160,868.75
Remittance of other payables		5,044,170.12
Remittance of taxes withheld covered by TRA		331,145.64
Remittance to GSIS/Pag-IBIG/PhilHealth		4,471,274.47
	Total Outflow :	**21,293,282.11**
	Increase (Decrese) in Cash and Cash Equivalents:	980,425.80
	Cash and Cash Equivalents, Beginning :	0.00
	Cash and Cash Equivalents, End :	**980,425.80**

Recapitulation:

1010102000	Petty Cash	15,000.00
1010404000	Cash - Modified Disbursement System (MDS), Regular	12,603.52
1010407000	Cash, Tax Remittance Advice	0.00
	Total	**27,603.52**

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved by:

JOSIE TEOFILA N. GUIDIANO, PhD
Vocational School Administrator II

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