



GLAN SCHOOL OF ARTS AND TRADES

TRIAL BALANCE As of January 31, 2023

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	8,775,648.62	
Cash-Treasury/Agency Deposit, Trust	1030501000	91,217.27	
Receivables -Disallowances / Charges	1060101000	3,980.83	
Land	1060402000	78,037.77	
School Buildings	1060499000	4,022,682.47	
Accumulated Depreciation - School Buildings	1060502100		1,665,493.32
Building - Other Structures	1060502000	1,054,193.15	
Accumulated Depreciation - Building - Other Structures	1060499100		751,505.87
Machinery and Equipment	1060599000	437,966.19	
Accumulated Depreciation - Machinery and Equipment	1060599100		59,577.97
Due to GSIS	2020102000		74,962.80
Other Payables	3010101000		91,217.27
Accumulated Surplus (Deficit)	4030101000		11,895,931.87
Subsidy from National Government	5010101000		3,887,579.86
Salaries and Wages - Regular Pay	5010102000	2,980,622.37	
Salaries and Wages - Casual/Contractual/Substitute	5010201000	75,000.00	
Personnel Economic Relief Allowance (PERA)	5010202000	206,000.00	
Representation Allowance	5010203000	5,000.00	
Transportation Allowance	5010204000	5,000.00	
Clothing and Uniform Allowance	5010299000		
Cash Allowance	5010499000		
Productivity Enhancement Incentive	5010299000		
Other Bonuses and Allowances	5010210000		
Honoraria	5010212000		
Longevity Pay	5010499000		
Cash Gift	5010499000		
Year End Bonus	5010499000		
Mid Year bonus	5010301000		
Retirement and Life Insurance Premiums	5010302000	367,053.72	
Pag-ibig Contributions	5010303000	10,800.00	
PHILHealth Contributions	5010304000	61,151.48	
Employees Compensation Insurance Premiums	5010499000	10,800.00	
Other Personnel Benefits	5010403000		
Terminal Leave Benefits	5020101000		
Travelling Expenses - Local	5020201000	77,940.00	
Training Expenses	5020301000	12,600.00	
Office Supplies Expenses	5020399000	48,600.00	
Other Supplies	5020309000	58,230.00	
Fuel Oil and Lubricants Expenses	5020321000		
Semi-Expensabel-Machinery and Equipment	5020502000		
Telephone Expenses	5020503000	1,799.00	
Internet Subscription	5020402000	6,096.09	
Electricity Expenses	5020401000		
Water Expenses	5020601000		
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021601000		
Labor / Wages	5021101000	10,000.00	
Legal Services	5029903000	500.00	
Representation Expenses	5029904000		
Transportation and Delivery Expenses	5021304000		
R&M-School Buildings	5029999000	20,000.00	
Repair and Maintenance-Machinery and Equipment		5,350.00	
Repair and Maintenance-Motor Vehicle	50299990		
TOTAL		18,426,268.96	18,426,268.96

CERTIFIED CORRECT :

APPROVED

SCHOOL OF ARTS AND TRADES
STATEMENT OF FINANCIAL PERFORMANCE
for the month of January 31, 2023

Revenue	Revenue		
	Subsidy Income from National Government		4,158,191.28
Less/Add	Unused NCA / Lapsed NCA		395,640.62
	Total Revenue		3,962,542.66
Less :	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	2,980,622.37	
	Salaries and Wages - Casual /Contractual	75,000.00	
	Total Salaries and Wages	3,055,622.37	
	Other Compensation		
	Personnel Economic Relief Allowance	208,000.00	
	Clothing and Uniform Allowance	-	
	Representation Allowance	5,000.00	
	Transportation Allowance	5,000.00	
	Performance Based Bonus	-	
	Honoraria	-	
	Longevity Pay	-	
	Cash Allowance	-	
	Productivity Enhancement Incentive	-	
	Cash Gift	-	
	Year End Bonus	-	
	Mid Year Bonus	-	
	Total Other Compensation	216,000.00	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	367,053.72	
	Pag-IBIG Contribution	10,800.00	
	PhilHealth Contribution	61,151.48	
	Employees Compensation Insurance Premiums	10,800.00	
	Terminal Leave Benefits	-	
	Total Personnel Benefit Contributions	449,805.20	
	Total Personnel Services	3,721,427.57	
	Maintenance and Other Operating Expenses		
	Travelling Expenses	77,940.00	
	Total Travelling Expenses	77,940.00	
	Training Expenses	12,600.00	
	Total Training Expenses	12,600.00	
	Office Supplies Expenses	48,600.00	
	Other Supplies	58,230.00	
	Fuel, Oil and Lubricants Expenses	0.00	
	Total Supplies and Materials Expenses	106,830.00	
	Semi- Ependable Expense -machinery nad Equipmen	0.00	
	Semi- Ependable Expense -machinery nad Equipmen	0.00	
	Utility Expenses		
	Water Expenses	0.00	
	Electricity Expenses	-	
	Total Utility Expenses	-	
	Communication Expenses		
	Telephone Expenses	1,799.00	
	Total Communication Expenses	1,799.00	
	Internet Subscription	6,098.09	
	Total Internet Subscription	6,098.09	
	Repairs and Maintenance		
	Repair and Maintenance-Machinery and Equipment	5,350.00	
	School Buildings	20,000.00	
	Repairs and Maintenance - Motor Vehicle	-	
	Total Repairs and Maintenance	25,350.00	
	Taxes, Insurance Premiums and Other Fees		
	Fidelity Bond Premiums	-	
	Total Taxes, Insurance Premiums and Other Fees	-	
	Labor / Wages	10,000.00	
	Other Maintenance and Operating Expenses		
	GAD	-	
	Legal Services	500.00	
	Representation Expenses	-	
	Transportation and Delivery Expenses	-	
	Total Other Maintenance and Operating Expenses	500.00	
	Total Other Maintenance and Operating Expenses	241,115.09	
	Total Expenses		3,962,542.66
	Surplus (Deficit) for the period		-

CERTIFIED CORRECT:

APPROVED:

**DIVISION OF SARANGANI
GLAN SCHOOL OF ARTS AND TRADES
GLAN, SARANGANI PROVINCE**

**STATEMENT OF FINANCIAL POSITION
As of January 31, 2023**

ASSETS

CASH

Cash-MDS, Regular	8,775,648.62	
Cash -Treasury /Agency Deposit, trust	91,217.27	8,866,865.89

RECEIVABLES

3,980.83 3,980.83

PROPERTY, PLANT AND EQUIPMENT

Land	78,037.77	78,037.77
School Buildings	4,022,682.47	
Less: Accumulated Depreciation	<u>1,665,493.32</u>	2,357,189.15
Buildings - Other Structures	1,054,193.15	
Less: Accumulated Depreciation	<u>751,505.87</u>	302,687.28
Machinery and Equipment	437,966.19	
Less: Accumulated Depreciation	<u>59,577.97</u>	378,388.22

TOTAL ASSETS

11,987,149.14

LIABILITIES AND EQUITY

LIABILITIES

Other Payables	91,217.27	91,217.27
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EQUITY

Government Equity	11,895,931.87	11,895,931.87
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TOTAL LIABILITIES AND EQUITY

11,987,149.14

Certified Correct:


RANOLYN B. UNDRAY
Accountant I

APPROVED:


JOSIE TEOFILA N. QUIJANO Ph.D
Vocational School Administrator II