





GLAN SCHOOL OF ARTS AND TRADES

PRE-CLOSING TRIAL BALANCE As of April 30, 2023

Cash-Treasury Agency Deposit, Trust 1030501000		ACCOUNT CODE	DEBIT	CREDIT
Cash Trassary Agency Deposit, Trust 1030601000 117,546,28 Receivables - Disallowances / Charges 1060101000 3,980,83 3,980,83 1060402000 78,037,77 18,000 1060402000 78,037,77 18,000 1060502100 1,000,000	Cash-MDS Regular		11,406.82	
Receivables - Disallowances / Charges 1060101000 3,980.83 78,037.77				
School Buildings				
Accumulated Depreciation - School Buildings 1060502100 1,054,193.15 751,505.87		1060402000		
Accumulated Depreciation - School Buildings 1060502100 1,054,193.15 751,505.87	School Buildings	1060499000	4,022,682.47	
Building - Other Structures		1060502100		1,665,493.32
Accumulated Depreciation - Building - Other Structures	_ ·	1060502000	1,054,193.15	
Machinery and Equipment 1060599100 437,966.19 59,577.97 Accumulated Depreciation - Machinery and Equipment 1060599100 10,000.00 59,577.97 Advances for Operating Expenses 2999999900 117,000.00 3,131,690.07 Cher Payables 2999999900 117,764.28 117,769.681.24 Subsidy from National Government 5010101000 12,324,304.53 17,769,681.24 Salaries and Wages - Casual/Contractual/Substitute 5010201000 419,403.46 19,403.46 Personnel Economic Relief Allowance (PERA) 5010203000 30,000.00 30,000.00 Clothing and Uniform Allowance 5010203000 30,000.00 48,000.00 Cash Allowance 5010240000 30,000.00 48,000.00 Cash Gift 5010241000 48,000.00 648,000.00 Cher Bonuses and Allowances 5010241000 50,000.00 648,000.00 Cash Gift 5010499000 43,200.00 43,200.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00 648,000.00		1060499100		751,505.87
Advances for Operating Expenses Accumulated Surplus (Deficit) Other Payables Subsidy from National Government Sularies and Wages - Casual/Contractual/Substitute Personnel Economic Relief Allowance (PERA) Salaries and Wages - Casual/Contractual/Substitute Personnel Economic Relief Allowance (PERA) Solious Statis St		1060599000	437,966.19	
Accumulated Surplus (Deficit) 3030101000 3,131,690.0	Accumulated Depreciation - Machinery and Equipment	1060599100		59,577.97
Other Payables 299999990 117,548.28 Subsidy from National Government 5010101000 12,324,304.53 Salaries and Wages - Regular Pay 5010101000 12,324,304.53 Salaries and Wages - Casual/Contractual/Substitute 5010201000 419,403.46 Personnel Economic Relief Allowance (PERA) 5010202000 30,000.00 Clothing and Uniform Allowance 5010204000 30,000.00 Clothing and Uniform Allowance 5010299000 648,000.00 Cash Allowance 5010219000 648,000.00 Cher Bonuses and Allowances 501021000 Other Bonuses and Allowances 501021000 Honoraria 501021000 Longevity Pay 5010499000 Cash Gift 501030000 Year End Borus 501030000 Mid Year bonus 501030000 Retirement and Life Insurance Premiums 501030000 All Health Contributions 5010304000 Employes Compensation Insurance Premiums 5010304000 Other Personnel Benefits 5010499000 Terminal Leave Benefits 50004000 <t< td=""><td>Advances for Operating Expenses</td><td></td><td>10,000.00</td><td></td></t<>	Advances for Operating Expenses		10,000.00	
Subsidy from National Government	Accumulated Surplus (Deficit)	3030101000		3,131,690.07
Salaries and Wages - Casual/Contractual/Substitute 5010102000 12,324,304,53 Salaries and Wages - Casual/Contractual/Substitute 501020000 419,403,46 Personnel Economic Rellef Allowance 5010203000 30,000.00 Transportation Allowance 5010299000 648,000.00 Clothing and Uniform Allowance 5010499000 648,000.00 Cash Allowance 5010219000 70040000 Productivity Enhancement Incentive 5010219000 648,000.00 Other Bonuses and Allowances 5010219000 648,000.00 Cash Git 5010499000 70040499000 70040499000 Cash Git 5010499000 70040499000 70040499000 Mid Year bonus 5010301000 70040499000 70040499000 Retirement and Life Insurance Premiums 5010301000 70040499000 700000 PHIL Health Contributions 501030000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000 700000	Other Payables	2999999900		117,546.28
Salaries and Wages - Casual/Contractual/Substitute 5010201000 419,403,46 Personnel Economic Relief Allowance (PERA) 5010202000 855,515,13 Representation Allowance 5010202000 30,000,00 Clothing and Uniform Allowance 5010299000 648,000,00 Cash Allowance 5010299000 648,000,00 Other Bonuses and Allowances 5010210000 Honoraria 5010212000 Longevity Pay 5010499000 Cash Gift 5010499000 Year End Bonus 501039000 Mid Year bonus 501030000 Retirement and Life Insurance Premiums 501030000 Pag-thig Contributions 501030000 Pag-thig Contributions 501030000 PHILH-Batth Contributions 501030000 Cherry Personnel Benefits 5010499000 Travelling Expenses - Local 5020201000 Travelling Expenses - Local 5020201000 Travelling Expenses 5020399000 Other Supplies 5020399000 Fuel Oil and Lubricants Expenses 502039900 Internet Subscription	Subsidy from National Government	5010101000		17,769,681.24
Personnel Economic Relief Allowance (PERA) 5010202000 855,515,13 Representation Allowance 5010204000 30,000.00 3	Salaries and Wages - Regular Pay	5010102000	12,324,304.53	
Representation Allowance	Salaries and Wages - Casual/Contractual/Substitute	5010201000	419,403.46	
Transportation Allowance	Personnel Economic Relief Allowance (PERA)	5010202000	855,515.13	
Clothing and Uniform Allowance	Representation Allowance	5010203000	30,000.00	
Cash Allowance Productivity Enhancement Incentive 5010299000	Transportation Allowance	5010204000	30,000.00	
Productivity Enhancement Incentive 5010299000 Cher Bonuses and Allowances 5010210000 Cher Bonuses and Allowances 5010210000 Cher Bonuses and Allowances 5010210000 Cher Bonus 5010499000 Cash Gift 5010499000 Cher Bonus 5010499000 Cher Bonus 5010301000 Cher Bonus 5010301000 Cher Bonus 5010302000 Cher Bonus 5010302000 Cher Bonus 5010303000 Cher Bonus 5010303000 Cher Bonus Cher Bonus 5010303000 Cher Bonus Cher Bo	Clothing and Uniform Allowance	5010299000	648,000.00	
Other Bonuses and Allowances	Cash Allowance	5010499000		
Honoraria	Productivity Enhancement Incentive	5010299000		
Longevity Pay 5010499000 Cash Gift 5010499000 Year End Bonus 5010499000 Mid Year bonus 5010302000 Retirement and Life Insurance Premiums 5010302000 Pag-ibig Contributions 5010303000 HILHealth Contributions 5010304000 Employes Compensation Insurance Premiums 5010499000 Other Personnel Benefits 5010403000 Terminal Leave Benefits 5020010000 Travelling Expenses - Local 5020201000 Training Expenses 5020301000 Office Supplies Expenses 5020399000 Office Supplies Expenses 5020399000 Semi-Expenadable-Machinery and Equipment 5020502000 Fuel Oil and Lubricants Expenses 5020321000 Semi-Expenadable-Office Equipment 5020502000 Semi-Expenadable-Office Equipment 5020502000 Semi-Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 <	Other Bonuses and Allowances	5010210000		
Cash Gift 5010499000 Year End Bonus 5010499000 Mid Year bonus 5010301000 Retirement and Life Insurance Premiums 5010302000 Pag-ibig Contributions 5010303000 PHILHealth Contributions 5010304000 Employes Compensation Insurance Premiums 5010499000 Other Personnel Benefits 5010409000 Terminal Leave Benefits 5020101000 Travelling Expenses - Local 5020201000 Training Expenses - Local 502039000 Office Supplies Expenses 502039000 Office Supplies Expenses 502039000 Office Supplies Expenses 502039000 Office Supplies Expenses 502039000 Fuel Oil and Lubricants Expenses 502039000 Semi-Expenadable-Machinery and Equipment 19,600 00 Semi-Expensedable-Office Equipment 19,600 00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 50204002000 24,386.18 Electricity Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 502150200 </td <td>Honoraria</td> <td>5010212000</td> <td></td> <td></td>	Honoraria	5010212000		
Year End Bonus 5010499000 Mid Year bonus 5010301000 Retirement and Life Insurance Premiums 5010302000 1,600,620.19 Pag-ibig Contributions 5010303000 43,200.00 PHILHealth Contributions 5010304000 246,455.28 Employes Compensation Insurance Premiums 5010499000 48,900.00 Other Personnel Benefits 5020101000 Travelling Expenses Travelling Expenses - Local 5020201000 220,618.00 Travelling Expenses - Local 5020301000 143,500.00 Office Supplies Expenses 5020309000 97,200.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020399000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,986.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 </td <td>Longevity Pay</td> <td>5010499000</td> <td></td> <td></td>	Longevity Pay	5010499000		
Mid Year bonus 5010301000 Retirement and Life Insurance Premiums 5010302000 Pag-ibig Contributions 5010303000 Pag-ibig Contributions 5010303000 Soll Agono 246,455.28 Employes Compensation Insurance Premiums 5010499000 Other Personnel Benefits 5010403000 Terminal Leave Benefits 5020101000 Travelling Expenses - Local 5020201000 Training Expenses - Local 5020301000 Office Supplies Expenses 5020301000 Office Supplies Expenses 5020309000 Office Supplies Expenses 5020309000 Other Supplies 5020309000 Semi-Expenadable-Machinery and Equipment 5020502000 Semi-Expenses foliand Lubricants Expenses 5020502000 Semi-Expenses foliance Expenses 5020502000 Internet Subscription 5020502000 Electricity Expenses 5020401000 Internet Subscription 502040000 Electricity Expenses 5020401000 Internet Subscription 5020601000 Rewards and Incentives-GAD 5021	Cash Gift	5010499000		
Retirement and Life Insurance Premiums 5010302000 1,600,620.19 Pag-ibig Contributions 5010303000 43,200.00 PHILHealth Contributions 5010304000 246,455.28 Employes Compensation Insurance Premiums 5010499000 48,900.00 Other Personnel Benefits 5010403000 172,000 Terminal Leave Benefits 5020201000 220,618.00 Travelling Expenses - Local 5020201000 220,618.00 Training Expenses - Local 5020201000 143,500.00 Office Supplies Expenses 5020301000 143,500.00 Office Supplies Expenses 5020309000 442,270.00 Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 19,600.00 Telephone Expenses 5020502000 24,386.18 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020601000 2,400.00 Rew	Year End Bonus	5010499000		
Pag-ibig Contributions 5010303000 43,200.00 PHILHealth Contributions 5010304000 246,455.28 Employes Compensation Insurance Premiums 50104099000 48,900.00 Other Personnel Benefits 50104093000 1 Terminal Leave Benefits 5020101000 220,618.00 Travelling Expenses - Local 5020201000 220,618.00 Training Expenses 5020309000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020399000 97,200.00 Other Supplies 5020399000 97,200.00 Other Supplies 5020399000 97,200.00 Other Supplies 5020399000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Internet Subscription 5020503000 6,896.00 Internet Subscription 5020402000 24,366.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5021601000	Mid Year bonus	5010301000		
PHILHealth Contributions	Retirement and Life Insurance Premiums	5010302000	1,600,620.19	
Employes Compensation Insurance Premiums 5010499000 48,900.00 Other Personnel Benefits 5010403000 Terminal Leave Benefits 5020101000 Travelling Expenses - Local 5020201000 220,618.00 Training Expenses 5020301000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 106,350.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 102,500.00 Fidelity Bond Premiums 5021601000 102,500.00 Legal Services 502990000 3,796.98	Pag-ibig Contributions	5010303000	43,200.00	
Other Personnel Benefits 5010403000 Terminal Leave Benefits 5020101000 Travelling Expenses - Local 5020201000 220,618.00 Training Expenses 5020301000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020399000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 106,670.00 Transportation Expenses 5029903000 3,796.98 Representation Expenses 5021304000 20,000.00 </td <td>PHILHealth Contributions</td> <td>5010304000</td> <td>246,455.28</td> <td></td>	PHILHealth Contributions	5010304000	246,455.28	
Terminal Leave Benefits 5020101000 Travelling Expenses - Local 5020201000 220,618.00 Training Expenses 5020301000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020399000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5021304000 20,000.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-Other Structures	Employes Compensation Insurance Premiums	5010499000	48,900.00	
Travelling Expenses 5020201000 220,618.00 Training Expenses 5020301000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021601000 102,500.00 Legal Services 50210000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 5,350.00 Repair and	Other Personnel Benefits			
Training Expenses 5020301000 143,500.00 Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029993000 3,796.98 Representation Expenses 5021304000 20,000.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 Repair and Maintenance-Semi-Expendable Office Equipment 5,350.00 Repair and Maintenance-Machinery	Terminal Leave Benefits	5020101000		
Office Supplies Expenses 5020399000 97,200.00 Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 5,350.00 Repair and Maintenance-Machinery and Equipment	Travelling Expenses - Local	5020201000	220,618.00	
Other Supplies 5020309000 442,270.00 Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expensedable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 502999000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 5,350.00 Repair and Maintenance-Machinery and Equipment 5,000.00		5020301000	143,500.00	
Fuel Oil and Lubricants Expenses 5020321000 12,375.00 Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Office Supplies Expenses	5020399000	97,200.00	
Semi-Expenadable-Machinery and Equipment 5020502000 106,350.00 Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Other Supplies	5020309000	442,270.00	
Semi-Expenadable-Office Equipment 19,600.00 Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Fuel Oil and Lubricants Expenses		12,375.00	
Telephone Expenses 5020503000 6,896.00 Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legai Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Semi-Expenadable-Machinery and Equipment	5020502000	106,350.00	
Internet Subscription 5020402000 24,386.18 Electricity Expenses 5020401000 141,220.49 Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Semi-Expenadable-Office Equipment		19,600.00	
Electricity Expenses 5020401000 141,220.49	Telephone Expenses	5020503000	6,896.00	
Water Expenses 5020601000 2,400.00 Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Internet Subscription	5020402000	24,386.18	
Rewards and Incentives-GAD 5021502000 Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legai Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Electricity Expenses	5020401000	141,220.49	
Fidelity Bond Premiums 5021601000 Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Water Expenses	5020601000	2,400.00	
Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Rewards and Incentives-GAD	5021502000		
Labor / Wages 5021101000 102,500.00 Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00	Fidelity Bond Premiums	5021601000		
Legal Services 5029903000 3,796.98 Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00		5021101000	102,500.00	
Representation Expenses 5029904000 16,670.00 Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 50299990 26,000.00		5029903000	3,796.98	
Transportation and Delivery Expenses 5021304000 20,000.00 R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 5029990 26,000.00				
R&M-School Buildings 5029999000 106,750.00 R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 5029990 26,000.00				
R&M-Other Structures 12,000.00 Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 5029990 26,000.00				
Repair and Maintenance-Semi-Expendable Office Equipment 3,400.00 Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 5029990 26,000.00		002000000		
Repair and Maintenance-Machinery and Equipment 5,350.00 Repair and Maintenance-Motor Vehicle 5029990 26,000.00				
Repair and Maintenance-Motor Vehicle 50299990 26,000.00				
Tropan and Maintenance meter		E0000000		
TOTAL 23,495,494.75 23,495,494.75		50299990		00 405 404 75
	TOTAL		23,495,494.75	23,495,494.75



GLAN SCHOOL OF ARTS AND TRADES STATEMENT OF FINANCIAL PERFORMANCE As of April 30, 2023

17,771,688.06 11,406.82 17,789,681.24

venue	Revenue	
	Subsidy Income from National Government	
SS/Add	Unused NCA / Lapsed NCA	
	Total Revenue	
13	Current Operating Expenses Personal Services	
	Salaries and Winges	
	Salaries and Wages - Regular	12,324,304.53
	Salaries and Wages - Casual /Contractual	419,403.46
	Total Salaries and Wages	12,743,707.99
	Other Compensation	
	Personnel Economic Relief Allowance	855,515.13
	Clothing and Uniform Allowance	648,000.00
	Representation Allowance	30,000.00
	Transportation Allowance	30,000.00
	Performance Based Bonus	
	Honoraria	
	Longevity Pay	•
	Cash Allowance	
	Productivity Enhancement Incentive	•
	Cash Gift	
	Year End Bonus Mid Year Bonus	
	Total Other Compensation	1,563,515.13
	Total Ottal Scripture	1,000,010.10
	Personnel Benefit Contributions	
	Life and Retirement Insurance Contribution	1,600,620.19
	Pag-IBIG Contribution	43,200.00
	PhilHealth Contribution	246,455.28
	Employees Compensation Insurance Premiums	48,900.00
	Terminal Leave Benefits	-
	Total Personnel Benefit Contributions	1,939,175.47
	Total Personnel Services	16,246,398.59
	Maintenance and Other Operating Expenses	
	Travelling Expenses	220,618.00
	Total Travelling Expenses	220,618.00
	•	
	Training Expenses	143,500.00
	Total Training Expenses	143,500.00
	Office Supplies Expenses	97,200.00
	Other Supplies	442,270.00
	Fuel, Oil and Lubricants Expenses	12,375.00
	Total Supplies and Materials Expenses	551,845.00
	Semi- Ependable Expense -Office Equipment	19,600.00
	Semi- Ependable Expense -machinery and Equipment	106,350.00
	Semi- Ependable Expense -machinery nad Equipmen	125,950.00
	Utility Expenses	0.400.00
	Water Expenses	2,400.00 141,220.49
	Electricity Expenses	143,620.49
	Total Utility Expenses	143,020.43
	Communication Expenses	92 - 4 - 1 - 92
	Telephone Expenses	6,896.00
	Total Communication Expenses	6,896.00
	Internet Subscription	24,386.18
	Total Internet Subscription	24,386.18
	Repairs and Maintenance	
	School Buildings	106,750.00
	Repairs and Maintenance - Machinery and Equipment	5,350 00
	R&M-Other Structures	12,000.00
	Repair and Maintenance-Semi-Expendable Office Equipm	3,400.00
	Repairs and Maintenance - Motor Vehicle	26,000.00
	Total Repairs and Maintenance	153,500.00
	Taxes, Insurance Premiums and Other Fees	
	Fidelity Bond Premiums	•
	Total Taxes, Insurance Premiums and Other Fees	
	Labor / Wages	102,500.00
		,,,,,,,,,,
	Other Maintenance and Operating Expenses	
	GAD	3 700 00
	Legal Services	3,796 98
	Representation Expenses	16,670.00
	Transportation and Delivery Expenses	20,000.00
		40 455 05
	Total Other Maintenance and Occuption Function	40,466.98 1,513,282.65
	Total Other Maintenance and Operating Expenses	1,013,202.05

Total Expenses Surplus (Deficit) for the period

CERTIFIED CORRECT:

JOSIE TEOFILAN QUUANO Ph.D



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

STATEMENT OF FINANCIAL POSITION As of April 30, 2023

ASSETS

CASH				
OHOIT	Cash-MDS, Regular Cash -Treasury /Agency Deposit, trust	11,406.82 117,546.28		128,953.10
RECEIVA	BLES	3,980.83		3,980.83
PROPER	TY, PLANT AND EQUIPMENT Land	78,037.77		78,037.77
	School Buildings Less: Accumulated Depreciation	4,022,682.47 1,665,493.32		2,357,189.15
	Buildings - Other Structures Less: Accumulated Depreciation	1,054,193.15 751,505.87		302,687.28
	Machinery and Equipment Less: Accumulated Depreciation	437,966.19 59,577.97	P =	378,388.22 3,249,236.35
TOTAL A	ASSETS			
	LIABILITIES AND EQUITY			
LIABILIT	TIES Other Payable	117,546.28		
EQUITY	Government Equity	3,131,690.07		3,249,236.35
			_	
TOTAL I	LIABILITIES AND EQUITY		P	3,249,236.35
		/		
Certifed	Correct:	APPROVED:		
RANOL	YN'B. UNDRAY	JOSIE TEOFILAN. QUIJANO Ph.D Vocational School Administrator II		

Accountant I