Republic of the Philippines
Department of Education

Glan School of Arts and Trades

REGULAR AGENCY FUND
TRIAL BALANCE

As Of September 30, 2024

Org. Code 070010912173
Location Co 128002000

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	246,629.65	
Cash - Modified Disbursement System (MDS), Regular	1010404000		
Cash, Tax Remittance Advice	1010407000		
Office Supplies Inventory	1040401000	79,256.50	
Accountable Forms, Plates and Stickers Inventory	1040402000	1,012.50	
Drugs and Medicines Inventory	1040406000	6,526.00	
Fuel, Oil and Lubricants Inventory	1040408000		
Other Supplies and Materials Inventory	1040499000	19,473.25	
Semi-Expendable Office Equipment	1040502000		
Semi-Expendable Information and Communications Technology Equipmen	1040503000		
Semi-Expendable Other Equipment	1040599000		
Land	1060101000	78,037.77	
Water Supply Systems	1060304000	155,851.62	
Accumulated Depreciation - Water Supply Systems	1060304100		45,586.60
School Buildings	1060402000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060402100		5,407,302.28
Other Structures	1060499000	1,054,193.15	
Accumulated Depreciation - Other Structures	1060499100		770,481.35
Office Equipment	1060502000	437,966.19	
Accumulated Depreciation - Office Equipment	1060502100		85,855.94
Motor Vehicles	1060601000	260,000.00	
Accumulated Depreciation - Motor Vehicles	1060601100		234,000.00
Advances to Officers and Employees	1990104000	50,000.00	
Due to Officers and Employees	2010102000		
Due to BIR	2020101000		
Due to GSIS	2020102000		
Due to Pag-IBIG	2020103000		
Due to PhilHealth	2020104000		
Other Payables	2999999000		246,629.65
Accumulated Surplus/(Deficit)	3010101000		18,490,032.06
Subsidy from National Government	4030101000		45,651,188.37
Salaries and Wages - Regular	5010101000	29,135,442.71	
Salaries and Wages - Casual/Contractual	5010102000	486,414.15	
Salaries and Wages - Substitute Teacher	5010103000	198,818.20	
Personnel Economic Relief Allowance (PERA)	5010201000	1,898,909.09	
Representation Allowance	5010202000	45,000.00	
Transportation Allowance	5010203000	45,000.00	
Clothing/Uniform Allowance	5010204000	721,000.00	
Longevity Pay	5010212000	21,837.87	
Overtime and Night Pay	5010213000	522,067.29	
Mid-Year Bonus	5010216000	2,953,086.00	
Retirement and Life Insurance Premiums	5010301000	3,520,000.00	
Pag-IBIG Contributions	5010302000	179,700.00	

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Department of Education

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MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
PhilHealth Contributions	5010303000	714,577.11	
Employees Compensation Insurance Premiums	5010304000	98,034.54	
Terminal Leave Benefits	5010403000	227,813.45	
Other Personnel Benefits	5010499000	590,487.96	
Traveling Expenses - Local	5020101000	1,048,658.92	
Training Expenses	5020201000	695,730.00	
Office Supplies Expenses	5020301000	528,313.00	
Accountable Forms Expenses	5020302000	843.75	
Drugs and Medicines Expenses	5020307000	11,052.00	
Fuel, Oil and Lubricants Expenses	5020309000	48,491.25	
Semi-Expendable Machinery and Equipment Expenses	5020321000	325,786.90	
Other Supplies and Materials Expenses	5020399000	431,157.42	
Water Expenses	5020401000	4,080.00	
Electricity Expenses	5020402000	140,539.91	
Telephone Expenses	5020502000	15,597.06	
Internet Subscription Expenses	5020503000	59,777.94	
Legal Services	5021101000	9,950.00	
Other General Services	5021299000	317,600.00	
Repairs and Maintenance - Buildings and Other Structures	5021304000	169,582.00	
Repairs and Maintenance - Machinery and Equipment	5021305000	4,700.00	
Repairs and Maintenance - Transportation Equipment	5021306000	2,000.00	
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	5021321000	54,745.00	
Insurance Expenses	5021503000	98,241.10	
Representation Expenses	5029903000	205,745.00	
Transportation and Delivery Expenses	5029904000	100,700.00	
	Total	70,931,076.25	70,931,076.25

Certified Correct

JOSIE TEOFILA N. QUIJANO
VOCATIONAL SCHOOL
ADMINISTRATOR II

Republic of the Philippines
DEPARTMENT OF EDUCATION
Glan School of Arts and Trades

REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
As of September 30, 2024

Org. Code 070010912173
Location Co 128002000

Fund Cluster Co 01
MFO/PAP : 000000000000

REVENUE

Tax Revenue

LESS : CURRENT OPERATING EXPENSES

Salaries and Wages - Regular		29,135,442.71
Salaries and Wages - Casual/Contractual		486,414.15
Salaries and Wages - Substitute Teacher		198,818.20
Personnel Economic Relief Allowance (PERA)		1,898,909.09
Representation Allowance		45,000.00
Transportation Allowance		45,000.00
Clothing/Uniform Allowance		721,000.00
Longevity Pay		21,837.87
Overtime and Night Pay		522,067.29
Mid-Year Bonus		2,953,086.00
Retirement and Life Insurance Premiums		3,520,000.00
Pag-IBIG Contributions		179,700.00
PhilHealth Contributions		714,577.11
Employees Compensation Insurance Premiums		98,034.54
Terminal Leave Benefits		227,813.45
Other Personnel Benefits		590,487.96
	Total Personal Service:	**41,358,188.37**
Traveling Expenses - Local		1,048,658.92
Training Expenses		695,730.00
Office Supplies Expenses		528,313.00
Accountable Forms Expenses		843.75
Drugs and Medicines Expenses		11,052.00
Fuel, Oil and Lubricants Expenses		48,491.25
Semi-Expendable Machinery and Equipment Expenses		325,786.90
Other Supplies and Materials Expenses		431,157.42
Water Expenses		4,080.00
Electricity Expenses		140,539.91
Telephone Expenses		15,597.06
Internet Subscription Expenses		59,777.94
Legal Services		9,950.00
Other General Services		317,600.00
Repairs and Maintenance - Buildings and Other Structures		169,582.00

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Repairs and Maintenance - Machinery and Equipment	4,700.00
Repairs and Maintenance - Transportation Equipment	2,000.00
Repairs and Maintenance-Semi-Expendable Machinery and Equipment	54,745.00
Insurance Expenses	98,241.10
Representation Expenses	205,745.00
Transportation and Delivery Expenses	100,700.00
Total Maintenance and Other Operating Exp	**4,273,291.25**
Total Expenses	**45,631,479.62**
Surplus (Deficit) from Current Operatio	**-45,631,479.62**
Subsidy from National Government	45,651,188.37
SURPLUS/(DEFICIT) FOR THE PE	***19,708.75***

Certified Correct

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VOCATIONAL SCHOOL
ADMINISTRATOR II

Republic of the Philippines
DEPARTMENT OF EDUCATION
Glan School of Arts and Trades

REGULAR AGENCY FUND
DETAILED STATEMENT OF FINANCIAL POSITION
As of September 30, 2024

Org. Code 070010912173
Location Co 128002000

Fund Cluster Co 01
FO/PAP : 000000000000000

ASSETS

CASH AND CASH EQUIVALENT

Petty Cash	15,000.00
Cash - Treasury/Agency Deposit, Trust	246,629.65
Cash - Modified Disbursement System (MDS), Regular	0.00
Cash, Tax Remittance Advice	0.00
Total Cash and Cash Equiva	**261,629.65**

INVENTORIES

Office Supplies Inventory	79,256.50
Accountable Forms, Plates and Stickers Inventory	1,012.50
Drugs and Medicines Inventory	6,526.00
Fuel, Oil and Lubricants Inventory	0.00
Other Supplies and Materials Inventory	19,473.25
Semi-Expendable Office Equipment	0.00
Semi-Expendable Information and Communications Technology Equipment	0.00
Semi-Expendable Other Equipment	0.00
Total Inventories:	**106,268.25**

OTHER ASSETS

Advances to Officers and Employees	50,000.00
Total Other Assets:	**50,000.00**

Non - Current Assets

PROPERTY, PLANT AND EQUIPMENT

Land	78,037.77	
Water Supply Systems	155,851.62	
Accumulated Depreciation - Water Supply Systems		45,586.60
School Buildings	22,895,650.00	
Accumulated Depreciation - School Buildings		5,407,302.28
Other Structures	1,054,193.15	
Accumulated Depreciation - Other Structures		770,481.35
Office Equipment	437,966.19	
Accumulated Depreciation - Office Equipment		85,855.94
Motor Vehicles	260,000.00	
Accumulated Depreciation - Motor Vehicles		234,000.00
Total Property, Plant and Equipment		**24,881,698.73**
Less : Accumulated Depreciation/Impairment Losses		**6,543,226.17**
Property, Plant and Equipment - Net :		**18,338,472.56**
TOTAL ASSETS :		**18,756,370.46**

Republic of the Philippines
DEPARTMENT OF EDUCATION
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DETAILED STATEMENT OF FINANCIAL POSITION
As of September 30, 2024

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Fund Cluster Co 01
FO/PAP : 000000000000000

LIABILITIES

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	0.00
Due to Pag-IBIG	0.00
Due to PhilHealth	0.00
Total Inter Agency Payables:	**0.00**

TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYAB

Other Payables	246,629.65
Total Trust Liabilities, Deferred Credit and Other Payables:	**246,629.65**
TOTAL LIABILITIES :	**246,629.65**
NET ASSETS (TOTAL ASSETS LESS LIABILITIE	**18,509,740.81**

NET ASSETS/EQUITY

Restated Balance	**18,490,032.06**
Surplus/(Deficit) for the Period	**19,708.75**
TOTAL NET ASSETS/EQUITY :	**18,509,740.81**

Certified Correct

JOSIE TEOFILA N. QUIJANO
VOCATIONAL SCHOOL
ADMINISTRATOR II