



**BLAN SCHOOL OF ARTS AND TRADES**  
**PRE-CLOSING TRIAL BALANCE**  
**As of May 31, 2020**

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MOS, Regular	1010404000	857,439.82	
Cash-Treasury-Agency Deposit, Trust	1030801000	340,031.03	
Petty Cash	1010102000	15,000.00	
Land	1000402000	78,037.77	
School Buildings	1000409000	22,895,650.00	
Accumulated Depreciation - School Buildings	1000502100		6,038,116.64
Building - Other Structures	1000502000	1,054,193.16	
Accumulated Depreciation - Building - Other Structures	1000499100		788,439.32
Office & Other Equipment	1000502000	590,932.38	
Accumulated Depreciation - Office & Other Equipment	1000502100		114,810.82
Motor Vehicle	1000601000	260,000.00	
Accumulated Depreciation - Motor Vehicle	1000601100		234,000.00
Water Supply System	1000304000	155,851.62	
Accumulated Depreciation - Water Supply System	1000304100		59,613.25
Advances to Officers and Employees	1990104000		
Due to Pag-ibig	2020103000		
Due to Philhealth	2020104000		
Accumulated Surplus ( Deficit )	3030101000		17,700,085.89
Other Payables	2990999900		340,031.03
Subsidy from National Government	5010101000		30,883,531.79
Salaries and Wages - Regular Pay	5010102000	18,227,063.45	
Salaries and Wages - Casual/Contractual	5010201000	395,604.52	
Salaries and Wages - Substitute	5010103000	64,142.18	
Personnel Economic Relief Allowance (PERA)	5010202000	1,054,000.00	
Representation Allowance	5010203000	30,000.00	
Transportation Allowance	5010204000	30,000.00	
Clothing and Uniform Allowance	5010299000	770,000.00	
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	3,433,485.00	
Retirement and Life Insurance Premiums	5010302000	1,937,866.08	
Pag-ibig Contributions	5010303000	109,200.00	
PHILHealth Contributions	5010304000	431,882.32	
Employes Compensation Insurance Premiums	5010499000	53,700.00	
Other Personnel Benefits	5010403000		
Terminal Leave Benefits	5020101000	385,383.60	
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Strucure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020201000	794,127.92	
Training Expenses	5020301000	523,500.00	
Office Supplies Expenses	5020399000	273,419.75	
Other Supplies	5020309000	487,705.45	
Drugs and Medicines Expenses	5020307000	10,388.00	
Fuel Oil and Lubricants Expenses	5020321000	77,785.50	
Semi-Expendable-Machinery and Equipment	5020502000		
Semi-Expendable-Office Equipment			
Telephone Expenses	5020503000	12,600.00	
Internet Subscription	5020402000	29,644.94	
Electricity Expenses	5020401000	144,838.32	
Water Expenses	5020601000		
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021601000	3,375.00	
General Services	5021299000	147,500.00	
Legal Services	5029903000		
Representation Expenses	5029904000	430,010.00	
Transportation and Delivery Expenses	5021304000		
R&M-School Buildings	5029999000	27,000.00	
Subscription Expense	5029907000	12,394.00	
Insurance Expense	5021503000	112,975.94	
R&M-Other Structures			
Repair and Maintenance-Semi-Expendable Office Equipment			
Repair and Maintenance-Machinery and Equipment	5021321000	1,500.00	
Repair and Maintenance-Motor Vehicle	50299990		
<b>TOTAL</b>		<u>56,258,227.74</u>	<u>56,258,227.74</u>

CERTIFIED CORRECT :  
  
 REV. VIRSOLA R. CABARABAN  
 OIC-Accounting Office

APPROVED:  
  
 JOSIE TROIANO QUIJANO Ph.D  
 Vocational School Administrator II

VOCATIONAL SCHOOL OF ARTS AND TRADES  
STATEMENT OF FINANCIAL PERFORMANCE  
AS of May 31, 2025

Revenue	Revenue		
	Subsidy Income from National Government		30,026,091.97
Less/Add	Unused NCA / Lapsed NCA		857,439.82
	<b>Total Revenue</b>		<b>30,883,631.79</b>
Less :	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	18,227,063.45	
	Salaries and Wages - Substitute	64,142.18	
	Salaries and Wages - Casual /Contractual	395,604.52	
	<b>Total Salaries and Wages</b>	<b>18,686,810.15</b>	
	Other Compensation		
	Personnel Economic Relief Allowance	1,054,000.00	
	Clothing and Uniform Allowance	770,000.00	
	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	3,433,485.00	
	<b>Total Other Compensation</b>	<b>6,317,485.00</b>	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	1,937,866.08	
	Pag-IBIG Contribution	109,200.00	
	PhilHealth Contribution	431,882.32	
	Employees Compensation Insurance Premiums	53,700.00	
	Other Personnel Benefits	385,383.60	
	<b>Total Personnel Benefit Contributions</b>	<b>2,918,032.00</b>	
	<b>Total Personnel Services</b>	<b>26,922,327.15</b>	
	Maintenance and Other Operating Expenses		
	Traveling Expenses	794,127.92	
	<b>Total Travelling Expenses</b>	<b>794,127.92</b>	
	Training Expenses	523,500.00	
	<b>Total Training Expenses</b>	<b>623,600.00</b>	
	Office Supplies Expenses	273,419.75	
	Other Supplies	487,705.45	
	Drugs and Medicines	10,388.00	
	Fuel, Oil and Lubricants Expenses	77,785.50	
	<b>Total Supplies and Materials Expenses</b>	<b>849,298.70</b>	
	Semi- Expendable Expense -Office Equipment	0.00	
	Semi- Expendable Expense -machinery and Equipment	0.00	
	Semi- Expendable Expense -machinery nad Equipmen	0.00	
	Utility Expenses		
	Water Expenses	0.00	
	Electricity Expenses	144,838.32	
	<b>Total Utility Expenses</b>	<b>144,838.32</b>	
	Communication Expenses		
	Telephone Expenses	12,600.00	
	<b>Total Communication Expenses</b>	<b>12,600.00</b>	
	Subscription Expenses	12,394.00	
	Internet Subscription	29,644.94	
	<b>Total Internet Subscription</b>	<b>42,038.94</b>	
	<b>Repairs and Maintenance</b>		
	School Buildings	27,000.00	
	Repairs and Maintenance - Machinery and Equipment	1,500.00	
	R&M-Other Structures	-	
	Repair and Maintenance-Semi-Expendable Office Equipm	-	
	Repairs and Maintenance - Motor Vehicle	-	
	<b>Total Repairs and Maintenance</b>	<b>28,600.00</b>	
	<b>Taxes, Insurance Premiuns and Other Fees</b>		
	Insurance Expense	112,975.94	
	Fidelity Bond Premiums	3,375.00	
	<b>Total Taxes, Insurance Premiuns and Other Fees</b>	<b>116,360.94</b>	
	Labor / Wages	147,600.00	
	<b>Other Maintenance and Operating Expenses</b>		
	GAD	-	
	Legal Services	-	
	Representation Expenses	430,010.00	
	Transportation and Delivery Expenses	-	
	<b>Total Other Maintenance and Operating Expenses</b>	<b>430,010.00</b>	
	<b>Total Other Maintenance and Operating Expenses</b>	<b>3,088,764.82</b>	
	<b>Total Expenses</b>		<b>30,011,091.97</b>
	<b>Surplus (Deficit) for the period</b>		<b>872,439.82</b>

CERTIFIED CORRECT:  
REVISED R. CABARABAN  
OIC-accounting Office

APPROVED:  
JONAS T. QUIJANO Ph.D.  
Vocational School Administrator II

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

**STATEMENT OF FINANCIAL POSITION  
As of May 31, 2025**

**ASSETS**

**CASH & Cash Equivalents**

Petty Cash	15,000.00	
Cash-MDS, Regular	857,439.82	
Cash -Treasury /Agency Deposit, <u>trust</u>	340,031.03	1,212,470.85

**OTHER ASSESTS**

Advances to Officers and Employees	-	-
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**PROPERTY, PLANT AND EQUIPMENT**

Land	78,037.77	78,037.77
Water Supply System	155,851.62	
Less: Accumulated Depreciation	59,613.25	96,238.37
School Buildings	22,895,650.00	
Less: Accumulated Depreciation	6,038,115.64	16,857,534.36
Buildings - Other Structures	1,054,193.15	
Less: Accumulated Depreciation	788,439.32	265,753.83
Office & Other Equipment	590,932.38	
Less: Accumulated Depreciation	114,810.82	476,121.56
Motor Vehicle	260,000.00	
Less: Accumulated Depreciation	234,000.00	26,000.00

**TOTAL ASSETS**

**P 19,012,156.74**

**LIABILITIES AND EQUITY**

**LIABILITIES**

Due to Pag-ibig	-	
Due to Philhealth	-	
Other Payable	340,031.03	340,031.03

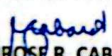
**EQUITY**

Government Equity	17,799,685.89	
Surplus(Deficit) for the period	872,439.82	18,672,125.71

**TOTAL LIABILITIES AND EQUITY**

**P 19,012,156.74**

Certified Correct:

  
**REVI ROSE R. CABARABAN**  
OIC-Accounting Office

APPROVED:

  
**JOSIE TEOFILA M. QUIJANO Ph.D**  
Vocational School Administrator II