



Republic of the Philippines  
Department of Science and Technology  
**PHILIPPINE SCIENCE HIGH SCHOOL**  
Cordillera Administrative Region Campus

31 October 2012

**MS. HONORATA MARTEL R. CARANTES**  
AUDIT TEAM LEADER  
Philippines Science High School  
Cordillera Administrative Region Campus  
San Vicente, Baguio City

**Dear Ma'am:**

We are submitting herewith the Accountability Reports of Fund 101 for the quarter ending September 30, 2012 pursuant to COA ACL 2007-001, to wit:

1. Preliminary Trial balance
2. Statement of Income and Expenses (Detailed and Condensed)
3. Balance Sheet (Detailed and Condensed)
4. Statement of Government Equity
5. Statement of Cash Flows
6. Report of Income
7. Schedule of Accounts Payable
8. Schedule of Accounts Receivable

For your information/reference.

Very truly yours,

*Rotor C. Jr.*

**CONRADO C. ROTOR JR.**

Director III

*Red 11/16/12 Rotor*

REF No.  
fsn

**PRELIMINARY TRIAL BALANCE**

**As of September 30, 2012**

Philippine Science High School  
Cordillera Administrative Region Campus

**Fund 101**

PARTICULARS	Account Code	Debit	Credit
Payroll Fund	106	474,453.24	
Cash-National Treasury, MDS	108	28,383.00	
Cash- Local Currency, Current	111	264,350.00	
Due from O/E	123		2,771.03
Due from BTr	131	79,983.13	
Cash advances to O/E	148	1,515,718.29	
Office Supplies Inventory	155	132,105.04	
Accountable Forms	156		
Drugs and Medicine Supplies Inventory	159	3,750.00	
Medical, Dental and laboratory Supplies Inventory	160	178,701.00	
Textbook and Instructional Materials	163	732,949.40	
Other Supplies	165	355,798.33	
Construction Supplies	168	2,724.00	
Prepaid Insurance	178	22,524.06	
Office Equipment	221	63,415.70	
<i>Accum. Dep.-Office Equipment</i>	321		21,468.83
Furniture and Fixtures	222	281,378.18	
<i>Accum. Dep.-Furniture and Fixtures</i>	322		39,148.40
IT Equipment & Softwares	223	1,035,261.19	
<i>Accum. Dep.-IT Eq't &amp; Software</i>	323		232,702.75
Books	224	32,108.00	
Technical & Scientific Equipment	236	1,079,432.00	
<i>Accum. Dep.-Tech'l &amp; Scientific Eq't.</i>	346		115,754.02
Motor Vehicle	241	141,000.00	
<i>Accum. Dep.-MV</i>	341		56,185.73
Construction in Progress- Agency Asset	264	2,225.00	
Accounts Payable	401		
Due to Officers and Employees	403		172.40
Due to National Treasury	411		264,350.00
Due to BIR	412	8.95	
Due to GSIS	413		106,519.91
Due to Pag-Ibig	414		5,676.67
Due to Philhealth	415		14,275.00
Due to other NGAs	416		24,783.00
Performance Bond Payable	427		6,890.00
Government Equity	501		2,513,025.51
Subsidy from National Government	651		18,973,845.17
Prior Year Adjustment	684		278,181.07
Salaries & Wages-Regular	701	6,697,725.41	
Personnel Economic Relief Allowance	711	606,930.44	
Representation Allowance	713	58,500.00	
Transportation Allowance	714	43,431.84	
Clothing and Uniform Allowance	715	130,000.00	
Laundry and Subsistence Allowance	716	526,050.00	