Republic of the Philippines
Department of Education
Region XII
Division of Sarangani
South Glan District

GLAN SCHOOL OF ARTS AND TRADES

PRE-CLOSING TRIAL BALANCE
As of January 31, 2025

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	7,218.14	
Cash-Treasury/Agency Deposit, Trust	1030501000	290,368.08	
Land	1060402000	78,037.77	
School Buildings	1060499000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060502100		6,038,115.64
Building - Other Structures	1060502000	1,054,193.15	
Accumulated Depreciation - Building - Other Structures	1060499100		788,439.32
Office & Other Equipment	1060502000	590,932.38	
Accumulated Depreciation - Office & Other Equipment	1060502100		114,810.82
Motor Vehicle	1060601000	260,000.00	
Accumulated Depreciation - Motor Vehicle	1060601100		234,000.00
Water Supply System	1060304000	155,851.62	
Accumulated Depreciation - Water Supply System	1060304100		59,613.25
Accumulated Surplus (Deficit)	3030101000		17,799,685.89
Adavnces to Officers and Employees		15,000.00	
Other Payables	2999999900		290,368.08
Subsidy from National Government	5010101000		4,385,913.88
Salaries and Wages - Regular Pay	5010102000	3,032,377.89	
Salaries and Wages - Casual/Contractual/Substitute	5010201000	62,120.00	
Personnel Economic Relief Allowance (PERA)	5010202000	208,000.00	
Representation Allowance	5010203000	6,000.00	
Transportation Allowance	5010204000	6,000.00	
Clothing and Uniform Allowance	5010299000		
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	383,544.46	
Pag-ibig Contributions	5010303000	21,600.00	
PHILHealth Contributions	5010304000	81,226.47	
Employes Compensation Insurance Premiums	5010499000	10,600.00	
Other Personnel Benefits	5010403000		
Terminal Leave Benefits	5020101000		
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Srutcure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020201000	102,692.00	
Training Expenses	5020301000	127,000.00	
Office Supplies Expenses	5020399000		
Other Supplies	5020309000	121,946.50	
Fuel Oil and Lubricants Expenses	5020321000	48,843.00	
Semi-Expenadable-Machinery and Equipment	5020502000		
Semi-Expenadable-Office Equipment			
Telephone Expenses	5020503000	4,496.00	
Internet Subscription	5020402000	6,335.98	
Electricity Expenses	5020401000	4,913.44	
Water Expenses	5020601000		
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021601000		
General Services	5021299000	29,500.00	
Legal Services	5029903000		
Representation Expenses	5029904000	105,000.00	
Transportation and Delivery Expenses	5021304000		
R&M-School Buildings	5029999000		
R&M-Other Structures			
Repair and Maintenance-Semi-Expendable Office Equipment			
Repair and Maintenance-Machinery and Equipment		1,500.00	
Repair and Maintenance-Motor Vehicle	50299990		
TOTAL		29,710,946.88	29,710,946.88

CERTIFIED CORRECT :

RANOLYN B. UNDKAY
Accountant I

APPROVED:

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

CamScanner

GLAN SCHOOL OF ARTS AND TRADES
STATEMENT OF FINANCIAL PERFORMANCE
As of January 31, 2025

Revenue	Revenue		
	Subsidy Income from National Government		4,378,695.14
Less/Add	Unused NCA / Lapsed NCA		7,218.14
	Total Revenue		**4,386,913.28**
Less :	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	3,032,377.89	
	Salaries and Wages - Casual /Contractual	62,120.00	
	Total Salaries and Wages	**3,094,497.89**	
	Other Compensation		
	Personnel Economic Relief Allowance	208,000.00	
	Clothing and Uniform Allowance	-	
	Representation Allowance	6,000.00	
	Transportation Allowance	6,000.00	
	Performance Based Bonus	-	
	Honoraria	-	
	Longevity Pay	-	
	Cash Allowance	-	
	Productivity Enhancement Incentive	-	
	Cash Gift	-	
	Year End Bonus	-	
	Mid Year Bonus	-	
	Total Other Compensation	**220,000.00**	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	383,544.46	
	Pag-IBIG Contribution	21,600.00	
	PhilHealth Contribution	81,226.47	
	Employees Compensation Insurance Premiums	10,600.00	
	Other Personnel Benefits	-	
	Total Personnel Benefit Contributions	**496,970.93**	
	Total Personnel Services	**3,811,468.82**	
	Maintenance and Other Operating Expenses		
	Traveling Expenses	102,692.00	
	Total Travelling Expenses	**102,692.00**	
	Training Expenses	127,000.00	
	Total Training Expenses	**127,000.00**	
	Office Supplies Expenses	0.00	
	Other Supplies	121,946.50	
	Fuel, Oil and Lubricants Expenses	48,843.00	
	Total Supplies and Materials Expenses	**170,789.50**	
	Semi- Ependable Expense -Office Equipment	**0.00**	
	Semi- Ependable Expense -machinery and Equipment	**0.00**	
	Semi- Ependable Expense -machinery nad Equipmen	**0.00**	
	Utility Expenses		
	Water Expenses	0.00	
	Electricity Expenses	4,913.44	
	Total Utility Expenses	**4,913.44**	
	Communication Expenses		
	Telephone Expenses	4,496.00	
	Total Communication Expenses	**4,496.00**	
	Internet Subscription	6,335.98	
	Total Internet Subscription	**6,335.98**	
	Repairs and Maintenance		
	School Buildings	-	
	Repairs and Maintenance - Machinery and Equipment	1,500.00	
	R&M-Other Structures	-	
	Repair and Maintenance-Semi-Expendable Office Equipn	-	
	Repairs and Maintenance - Motor Vehicle	-	
	Total Repairs and Maintenance	**1,500.00**	
	Taxes, Insurance Premiums and Other Fees		
	Fidelity Bond Premiums	-	
	Total Taxes, Insurance Premiums and Other Fees	-	
	Labor / Wages	29,500.00	
	Other Maintenance and Operating Expenses		
	GAD	-	
	Legal Services	-	
	Representation Expenses	105,000.00	
	Transportation and Delivery Expenses	-	
		105,000.00	
	Total Other Maintenance and Operating Expenses	**552,226.92**	
	Total Expenses		**4,363,695.74**
	Surplus (Deficit) for the period		**22,217.54**

CERTIFIED CORRECT:

RANON B. UNDAN
Accountant I

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Vocational School Administrator II

CamScanner

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

STATEMENT OF FINANCIAL POSITION
As of January 31, 2025

ASSETS

CASH & Cash Equivalents			
Cash-MDS, Regular	7,218.14		
Cash -Treasury /Agency Deposit, trust	290,368.08		297,586.22
RECEIVABLES			
Advances to Officers and Employees			15,000.00
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	**18,112,272.11**

LIABILITIES AND EQUITY

LIABILITIES			
Other Payable	290,368.08		290,368.08
EQUITY			
Government Equity	17,799,685.89		
Surplus for the period	22,217.54		17,821,903.43
TOTAL LIABILITIES AND EQUITY		P	**18,112,271.51**

Certifed Correct:

RANOLYN B. UNDRAY
Accountant I

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Vocational School Administrator II

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