



**GLAN SCHOOL OF ARTS AND TRADES**

**PRE-CLOSING TRIAL BALANCE  
As of June 30, 2025**

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	-	
Cash-Treasury/Agency Deposit, Trust	1030501000	351,581.38	
Petty Cash	1010102000	15,000.00	
Land	1060402000	78,037.77	
School Buildings	1060402000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060402100		6,038,115.64
Building - Other Structures	1060499000	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
Advances to Officers and Employees	1990104000	-	
Due to Pag-ibig	2020103000		-
Due to Philhealth	2020104000		-
Accumulated Surplus ( Deficit )	3030101000		17,799,685.89
Other Payables	2999999900		351,581.38
Subsidy from National Government	5010101000		36,174,918.81
Salaries and Wages - Regular Pay	5010101000	21,911,969.84	
Salaries and Wages - Casual/Contractual	5010102000	475,909.52	
Salaries and Wages - Substitute	5010103000	64,142.18	
Personnel Economic Relief Allowance (PERA)	5010201000	1,262,000.00	
Representation Allowance	5010202000	36,000.00	
Transportation Allowance	5010203000	36,000.00	
Clothing and Uniform Allowance	5010204000	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	5010216000	3,433,485.00	
Retirement and Life Insurance Premiums	5010301000	2,326,051.68	
Pag-ibig Contributions	5010302000	131,000.00	
PHILHealth Contributions	5010303000	517,816.12	
Employes Compensation Insurance Premiums	5010304000	64,500.00	
Other Personnel Benefits	5010499000	52,399.25	
Terminal Leave Benefits	5010403000	713,148.40	
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Srtucure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020101000	860,197.92	
Training Expenses	5020201000	590,970.00	
Office Supplies Expenses	5020301000	681,760.75	
Other Supplies	5020399000	744,611.45	
Drugs and Medicines Expenses	5020307000	24,906.00	
Fuel Oil and Lubricants Expenses	5020309000	77,785.50	
Semi-Expenadable-Machinery and Equipment	5020321000	65,990.00	
Semi-Expenadable-Office Equipment	5020321002		
Telephone Expenses	5020502000	14,600.00	
Internet Subscription	5020503000	36,081.94	
Electricity Expenses	5020402000	144,838.32	
Water Expenses	5020401000		
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021502000	3,375.00	
General Services	5021299000	165,500.00	
Legal Services	5029903000		
Representation Expenses	5029903000	758,010.00	
Transportation and Delivery Expenses	5029904000		
R&M-School Buildings	5021304000	62,000.00	
Subscription Expense	5029907000	12,394.00	
Insurance Expense	5021503000	112,975.94	
R&M-Other Structures			
Repair and Maintenance-Semi-Expendable Office Equipment	5021321002		
Repair and Maintenance-Machinery and Equipment	5021321000	9,500.00	
Repair and Maintenance-Motor Vehicle	5029999000		
<b>TOTAL</b>		<b>61,561,165.11</b>	<b>61,561,165.11</b>

CERTIFIED CORRECT :

REVIROSE R. CABARABAN  
OIC-Accounting Office

APPROVED:

JOSIE TEOFILO QUIJANO Ph.D  
Vocational School Administrator II

VOCATIONAL SCHOOLS OF ARTS AND TRADES  
STATEMENT OF FINANCIAL PERFORMANCE  
As of June 30, 2025

Revenue	Revenue		
	Subsidy Income from National Government		36,174,918.81
LESS/Nil	Unsettled NCA / Unsettled NCA		
	<b>Total Revenue</b>		<b>36,174,918.81</b>
LOAN	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	21,811,869.84	
	Salaries and Wages - Substitute	84,142.18	
	Salaries and Wages - Casual/Contractual	475,809.82	
	<b>Total Salaries and Wages</b>	<b>22,482,021.84</b>	
	Other Compensation		
	Personal Economic Relief Allowance	1,262,000.00	
	Clothing and Uniform Allowance	770,000.00	
	Representation Allowance	38,000.00	
	Transportation Allowance	38,000.00	
	Performance Based Bonus	-	
	Honorary	-	
	Longevity Pay	-	
	Cash Allowance	-	
	Productivity Enhancement Incentive	-	
	Cash Gift	-	
	Year End Bonus	-	
	Mid Year Bonus	3,433,488.00	
	<b>Total Other Compensation</b>	<b>6,637,488.00</b>	
	Personal Benefit Contributions		
	Life and Retirement Insurance Contribution	2,328,251.68	
	Pag-IBIG Contribution	131,000.00	
	Philhealth Contribution	517,818.12	
	Employees Compensation Insurance Premiums	64,500.00	
	Other Personal Benefits	785,547.65	
	<b>Total Personal Benefit Contributions</b>	<b>3,804,916.45</b>	
	<b>Total Personnel Services</b>	<b>31,794,421.99</b>	
	Maintenance and Other Operating Expenses		
	Travelling Expenses	860,187.82	
	<b>Total Travelling Expenses</b>	<b>860,187.82</b>	
	Training Expenses	880,970.00	
	<b>Total Training Expenses</b>	<b>880,970.00</b>	
	Office Supplies Expenses	681,760.75	
	Other Supplies	744,611.45	
	Drugs and Medicines	24,906.00	
	Fuel, Oil and Lubricants Expenses	77,785.50	
	<b>Total Supplies and Materials Expenses</b>	<b>1,629,063.70</b>	
	Semi-Expendable Expense-Office Equipment	0.00	
	Semi-Expendable Expense-machinery and Equipment	65,990.00	
	Semi-Expendable Expense-machinery and Equipmen	65,990.00	
	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	14,600.00	
	<b>Total Communication Expenses</b>	<b>14,600.00</b>	
	Subscription Expenses	12,394.00	
	Internet Subscription	36,081.94	
	<b>Total Internet Subscription</b>	<b>48,475.94</b>	
	Repairs and Maintenance		
	School Buildings	62,000.00	
	Repairs and Maintenance - Machinery and Equipment	9,500.00	
	R&M-Other Structures	-	
	Repair and Maintenance-Semi-Expendable Office Equip	-	
	Repairs and Maintenance - Motor Vehicle	-	
	<b>Total Repairs and Maintenance</b>	<b>71,500.00</b>	
	Taxes, Insurance Premiums and Other Fees		
	Insurance Expense	112,975.94	
	Fidelity Bond Premiums	3,375.00	
	<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>116,350.94</b>	
	Labor / Wages	165,500.00	
	<b>Other Maintenance and Operating Expenses</b>		
	GAD	-	
	Legal Services	-	
	Representation Expenses	758,010.00	
	Transportation and Delivery Expenses	-	
	<b>Total Other Maintenance and Operating Expenses</b>	<b>758,010.00</b>	
	<b>Total Other Maintenance and Operating Expenses</b>	<b>4,366,496.82</b>	
	<b>Total Expenses</b>		<b>36,159,918.61</b>
	Surplus (Deficit) for the period		<b>15,000.00</b>

CERTIFIED CORRECT:  
REVINCE J. CABARABAN  
DIC Accounting Office

APPROVED:  
JOSIE T. OCHOA, M. QUILANO Ph.D  
Vocational School Administrator II

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

**STATEMENT OF FINANCIAL POSITION  
As of June 30, 2025**

**ASSETS**

**CASH & Cash Equivalents**

Petty Cash	15,000.00	
Cash-MDS, Regular	-	
Cash -Treasury /Agency Deposit, trust	351,581.38	366,581.38

**OTHER ASSETS**

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 18,166,267.27**

**LIABILITIES AND EQUITY**

**LIABILITIES**

Due to Pag-ibig	-	
Due to Philhealth	-	
Other Payable	351,581.38	351,581.38

**EQUITY**

Government Equity	17,799,685.89	
Surplus(Deficit) for the period	15,000.00	17,814,685.89

**TOTAL LIABILITIES AND EQUITY**

**P 18,166,267.27**

Certified Correct:

*[Signature]*  
**REVIROSE R. CABARABAN**  
OIC-Accounting Office

APPROVED:

*[Signature]*  
**JOSIE TEOFILA N. QUIJANO Ph.D**  
Vocational School Administrator II