



**GLAN SCHOOL OF ARTS AND TRADES**

**PRE-CLOSING TRIAL BALANCE  
 As of August 31, 2020**

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	5,200,730.37	
Cash-Treasury/Agency Deposit, Trust	1030501000	363,270.50	
Petty Cash	1010102000	15,000.00	
Land	1000402000	78,037.77	
School Buildings	1000402000	22,095,650.00	
Accumulated Depreciation - School Buildings	1000402100		6,036,115.64
Building - Other Structures	1000409000	1,054,193.15	
Accumulated Depreciation - Building - Other Structures	1000409100		786,439.32
Office & Other Equipment	1000502000	500,932.38	
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		69,613.25
Advances to Officers and Employees	1900104000		
Due to Pag-ibig	2020103000		
Due to Philhealth	2020104000		
Accumulated Surplus ( Deficit )	3030101000		17,799,685.89
Other Payables	2900999000		390,312.35
Subsidy from National Government	5010101000		61,803,473.99
Salaries and Wages - Regular Pay	5010101000	29,060,679.70	
Salaries and Wages - Casual/Contractual	5010102000	704,604.52	
Salaries and Wages - Substitute	5010103000	64,142.18	
Personnel Economic Relief Allowance (PERA)	5010201000	1,608,000.00	
Representation Allowance	5010202000	48,000.00	
Transportation Allowance	5010203000	48,000.00	
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	5010218000	3,433,485.00	
Retirement and Life Insurance Premiums	5010301000	3,102,836.76	
Pag-ibig Contributions	5010302000	174,400.00	
PHILHealth Contributions	5010303000	689,138.66	
Employees Compensation Insurance Premiums	5010304000	86,100.00	
Other Personnel Benefits	5010499000	67,399.25	
Terminal Leave Benefits	5010403000	713,148.40	
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Structure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020101000	981,911.96	
Training Expenses	5020201000	1,096,649.00	
Office Supplies Expenses	5020301000	741,785.75	
Other Supplies	5020399000	1,296,259.70	
Drugs and Medicines Expenses	5020307000	24,906.00	
Fuel Oil and Lubricants Expenses	5020309000	77,785.50	
Semi-Expendable-Machinery and Equipment	5020321000	104,989.00	
Semi-Expendable-Office Equipment	5020321002		
Telephone Expenses	5020502000	18,844.00	
Internet Subscription	5020503000	48,755.94	
Electricity Expenses	5020402000	177,259.18	
Water Expenses	5020401000		
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021502000	3,375.00	
General Services	5021299000	183,500.00	
Legal Services	5029903000		
Representation Expenses	5029903000	773,010.00	
Transportation and Delivery Expenses	5029904000		
R&M-School Buildings	5021304000	97,000.00	
Subscription Expense	5029907000	12,394.00	
Insurance Expense	5021503000	112,975.94	
R&M-Other Structures			
Repair and Maintenance-Semi-Expendable Office Equipment	5021321002	7,950.00	
Repair and Maintenance-Machinery and Equipment	5021321000	9,500.00	
Repair and Maintenance-Motor Vehicle	50299990		
<b>TOTAL</b>		<b>77,228,451.23</b>	<b>77,228,451.23</b>

CERTIFIED CORRECT :

REV. ROSE R. CABARABAN  
 OIC-Accounting Office

APPROVED

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

ALAN SCHOOL OF ARTS AND TRADES  
STATEMENT OF FINANCIAL PERFORMANCE  
As of August 31, 2025

Revenue	Revenue		
	Subsidy Income from National Government		46,506,743.59
Less/AM	Unsettled NCA / Liquid NCA		<u>5,295,730.37</u>
	<b>Total Revenue</b>		<b>41,211,013.22</b>
Less:	Current Operating Expenses		
	Personnel Services		
	Salaries and Wages		
	Salaries and Wages - Regular	29,060,679.70	
	Salaries and Wages - Substitute	64,142.18	
	Salaries and Wages - Casual/Contractual	794,604.52	
	<b>Total Salaries and Wages</b>	<b>29,919,426.40</b>	
	Other Compensation		
	Personnel Economic Relief Allowance	1,898,000.00	
	Clothing and Uniform Allowance	770,000.00	
	Representation Allowance	48,000.00	
	Transportation Allowance	48,000.00	
	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>5,997,485.00</b>	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	3,102,836.78	
	Pag-BIG Contribution	174,400.00	
	PhilHealth Contribution	689,138.66	
	Employees Compensation Insurance Premiums	86,100.00	
	Other Personnel Benefits	780,547.65	
	<b>Total Personnel Benefit Contributions</b>	<b>4,833,023.07</b>	
	<b>Total Personnel Services</b>	<b>40,749,834.47</b>	
	Maintenance and Other Operating Expenses		
	Traveling Expenses	981,911.96	
	<b>Total Travelling Expenses</b>	<b>981,911.96</b>	
	Training Expenses	1,096,848.00	
	<b>Total Training Expenses</b>	<b>1,096,848.00</b>	
	Office Supplies Expenses	741,785.75	
	Other Supplies	1,298,259.70	
	Drugs and Medicines	24,906.00	
	Fuel, Oil and Lubricants Expenses	77,785.50	
	<b>Total Supplies and Materials Expenses</b>	<b>2,140,736.95</b>	
	Semi-Expendable Expense -Office Equipment	0.00	
	Semi-Expendable Expense -machinery and Equipment	104,989.00	
	Semi-Expendable Expense -machinery and Equipment	104,989.00	
	Utility Expenses		
	Water Expenses	0.00	
	Electricity Expenses	177,259.18	
	<b>Total Utility Expenses</b>	<b>177,259.18</b>	
	Communication Expenses		
	Telephone Expenses	18,844.00	
	<b>Total Communication Expenses</b>	<b>18,844.00</b>	
	Subscription Expenses	12,364.00	
	Internet Subscription	48,755.94	
	<b>Total Internet Subscription</b>	<b>61,149.94</b>	
	Repairs and Maintenance		
	School Buildings	97,000.00	
	Repairs and Maintenance - Machinery and Equipment	9,500.00	
	R&M-Other Structures	-	
	Repair and Maintenance-Semi-Expendable Office Equipm	7,950.00	
	Repairs and Maintenance - Motor Vehicle	-	
	<b>Total Repairs and Maintenance</b>	<b>114,450.00</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	183,500.00	
	Other Maintenance and Operating Expenses		
	GAD	-	
	Legal Services	-	
	Representation Expenses	773,010.00	
	Transportation and Delivery Expenses	-	
	<b>Total Other Maintenance and Operating Expenses</b>	<b>773,010.00</b>	
	<b>Total Expenses</b>	<b>46,545,785.44</b>	
	Surplus (Deficit) for the period		<b>4,284,688.82</b>

CERTIFIED CORRECT:  
REVIJOLE CABARABAN  
OIC Accounting Office

APPROVED:  
JOSE TEOFILA N. QUILINO Ph.D  
Vocational School Administrator II

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

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

**ASSETS**

**CASH & Cash Equivalents**

Petty Cash	15,000.00	
Cash-MDS, Regular	5,296,730.37	
Cash -Treasury /Agency Deposit, trust	<u>363,270.50</u>	5,675,000.87

**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	<u>59,613.25</u>	96,238.37
School Buildings	22,895,650.00	
Less: Accumulated Depreciation	<u>6,038,115.64</u>	16,857,534.36
Buildings - Other Structures	1,054,193.15	
Less: Accumulated Depreciation	<u>788,439.32</u>	265,753.83
Office & Other Equipment	590,932.38	
Less: Accumulated Depreciation	<u>114,810.82</u>	476,121.56
Motor Vehicle	260,000.00	
Less: Accumulated Depreciation	<u>234,000.00</u>	<u>26,000.00</u>

**TOTAL ASSETS**

**P 23,474,686.76**

**LIABILITIES AND EQUITY**

**LIABILITIES**

Due to Pag-ibig	-	
Due to Philhealth	-	
Other Payable	390,312.35	390,312.35

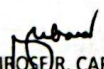
**EQUITY**

Government Equity	17,799,685.89	
Surplus(Deficit) for the period	5,284,688.52	23,084,374.41

**TOTAL LIABILITIES AND EQUITY**

**P 23,474,686.76**

Certified Correct:

  
REVI ROSE R. CABARABAN  
OIC-Accounting Office

APPROVED:

  
JOSIE TEOFIL M. QUIJANO Ph.D  
Vocational School Administrator II