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 September 30, 2025

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	-	
Cash-Treasury/Agency Deposit, Trust	1030501000	389,215.66	
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	106050200		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		389,215.66
Subsidy from National Government	5010101000		52,663,011.11
Salaries and Wages - Regular Pay	5010101000	32,796,114.25	
Salaries and Wages - Casual/Contractual	5010102000	1,032,994.52	
Salaries and Wages - Substitute	5010103000	168,102.27	
Personnel Economic Relief Allowance (PERA)	5010201000	1,924,000.00	
Representation Allowance	5010202000	54,000.00	
Transportation Allowance	5010203000	54,000.00	
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	3,485,575.08	
Pag-ibig Contributions	5010302000	196,000.00	
PHILHealth Contributions	5010303000	774,122.92	
Employes Compensation Insurance Premiums	5010304000	96,800.00	
Other Personnel Benefits	5010499000	844,399.25	
Terminal Leave Benefits	5010403000	713,148.40	
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Srutcure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020101000	1,080,281.96	
Training Expenses	5020201000	1,254,593.04	
Office Supplies Expenses	5020301000	761,785.75	
Other Supplies	5020399000	1,437,066.20	
Drugs and Medicines Expenses	5020307000	24,906.00	
Fuel Oil and Lubricants Expenses	5020309000	77,785.50	
Semi-Expenadable-Machinery and Equipment	5020321000	104,989.00	
Semi-Expenadable-Office Equipment	5020321002		
Telephone Expenses	5020502000	23,088.00	
Internet Subscription	5020503000	55,092.94	
Electricity Expenses	5020402000	208,483.59	
Water Expenses	5020401000	2,480.00	
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021502000	3,375.00	
General Services	5021299000	252,500.00	
Legal Services	5029903000		
Representation Expenses	5029903000	773,010.00	
Transportation and Delivery Expenses	5029904000		
R&M-School Buildings	5021304000	97,000.00	
Accountable Forms Expenses	5020302000	1,012.50	
Subscription Expense	5029907000	12,394.00	
Insurance Expense	5021503000	112,975.94	
Rent/Lease Expenses	5029905000	5,000.00	
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		
TOTAL		78,086,891.69	78,086,891.69

CERTIFIED CORRECT :

REVIROSE R. CABARABAN
OIC-Accounting Office

APPROVED:

JOSIE TEOFILANN. QUIJANO Ph.D
Vocational School Administrator II

CamScanner

SCHOOL OF ARTS AND TRADES
EMENT OF FINANCIAL PERFORMANCE
r September 30, 2025

Revenue	Revenue		
	Subsidy Income from National Government		52,663,011.11
Less/Add :	Unused NCA / Lapsed NCA		-
	Total Revenue		**52,663,011.11**
Less :	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	32,796,114.25	
	Salaries and Wages - Substitute	168,102.27	
	Salaries and Wages - Casual /Contractual	1,032,994.52	
	Total Salaries and Wages	**33,997,211.04**	
	Other Compensation		
	Personnel Economic Relief Allowance	1,924,000.00	
	Clothing and Uniform Allowance	770,000.00	
	Representation Allowance	54,000.00	
	Transportation Allowance	54,000.00	
	Performance Based Bonus	-	
	Honoraria	-	
	Longevity Pay	-	
	Cash Allowance	-	
	Productivity Enhancement Incentive	-	
	Cash Gift	-	
	Year End Bonus	-	
	Mid Year Bonus	3,433,485.00	
	Total Other Compensation	**6,235,485.00**	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	3,485,575.08	
	Pag-IBIG Contribution	196,000.00	
	PhilHealth Contribution	774,122.92	
	Employees Compensation Insurance Premiums	96,800.00	
	Other Personnel Benefits	1,557,547.65	
	Total Personnel Benefit Contributions	**6,110,045.65**	
	Total Personnel Services	**46,342,741.69**	
	Maintenance and Other Operating Expenses		
	Travelling Expenses	1,080,281.96	
	Total Travelling Expenses	**1,080,281.96**	
	Training Expenses	1,254,593.04	
	Total Training Expenses	**1,254,593.04**	
	Office Supplies Expenses	761,785.75	
	Other Supplies	1,437,066.20	
	Accountable Forms Expenses	1,012.50	
	Drugs and Medicines	24,906.00	
	Fuel, Oil and Lubricants Expenses	77,785.50	
	Total Supplies and Materials Expenses	**2,302,555.95**	
	Semi- Ependable Expense -Office Equipment	0.00	
	Semi- Ependable Expense -machinery and Equipment	104,989.00	
	Semi- Ependable Expense -machinery nad Equipmen	**104,989.00**	
	Utility Expenses		
	Water Expenses	2,480.00	
	Electricity Expenses	208,483.59	
	Total Utility Expenses	**210,963.59**	
	Communication Expenses		
	Telephone Expenses	23,088.00	
	Total Communication Expenses	**23,088.00**	
	Subscription Expenses	12,394.00	
	Rent/Lease Expenses	5,000.00	
	Internet Subscription	55,092.94	
	Total Internet Subscription	**72,486.94**	
	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 Equipr	7,950.00	
	Repairs and Maintenance - Motor Vehicle	-	
	Total Repairs and Maintenance	**114,450.00**	
	Taxes, Insurance Premiums and Other Fees		
	Insurance Expense	112,975.94	
	Fidelity Bond Premiums	3,375.00	
	Total Taxes, Insurance Premiums and Other Fees	**116,350.94**	
	Labor / Wages	252,500.00	
	Other Maintenance and Operating Expenses		
	GAD	-	
	Legal Services	-	
	Representation Expenses	773,010.00	
	Transportation and Delivery Expenses	-	
		773,010.00	
	Total Other Maintenance and Operating Expenses	**6,305,269.42**	
	Total Expenses		**52,648,011.11**
	Surplus (Deficit) for the period		**15,000.00**

CERTIFIED CORRECT:

REV ROSE R. CABARABAN
OIC-Accounting Office

APPROVED:

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

CamScanner

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

STATEMENT OF FINANCIAL POSITION
As of September 30, 2025

ASSETS

CASH & Cash Equivalents			
Petty Cash	15,000.00		
Cash-MDS, Regular	-		
Cash -Treasury /Agency Deposit, trust	389,215.66		404,215.66
OTHER ASSESTS			
Advances to Officers and Employees	-		-
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	**18,203,901.55**

LIABILITIES AND EQUITY

LIABILITIES			
Due to Pag-ibig	-		
Due to Philhealth	-		
Other Payable	389,215.66		389,215.66
EQUITY			
Government Equity	17,799,685.89		
Surplus(Deficit) for the period	15,000.00		17,814,685.89
TOTAL LIABILITIES AND EQUITY		P	**18,203,901.55**

Certifed Correct:

REVIROSE R. CABARABAN
OIC-Accounting Office

APPROVED:

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

CamScanner