Republic of the Philippines
South Gian District

GLAN SCHOOL OF ARTS AND TRADES

PRE-CLOSING TRIAL BALANCE
As of January 31, 2026

	ACCOUNT CODE	DEBIT	CREDIT
Cash-MDS, Regular	1010404000	140,018.62	
Cash-Treasury/Agency Deposit, Trust	1010403000	435,841.55	
Petty Cash	1010102000	15,000.00	
Land	1060101000	78,037.77	
School Buildings	1060402000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060402100		6,668,929.00
Building - Other Structures	1060499000	1,054,193.15	
Accumulated Depreciation - Building - Other Structures	1060499100		806,397.29
Office & Other Equipment	1060502000	590,932.38	
Accumulated Depreciation - Office & Other Equipment	106050200		150,266.77
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		73,639.90
Advances to Officers and Employees	1990104000	-	
Due to Pag-ibig	2020103000		-
Due to Philhealth	2020104000		-
Accumulated Surplus (Deficit)	3030101000		17,103,745.06
Other Payables	2999999900		412,845.23
Subsidy from National Government	4030101000		4,964,825.35
Salaries and Wages - Regular Pay	5010101000	3,381,491.31	
Salaries and Wages - Casual/Contractual	5010102000	70,305.00	
Salaries and Wages - Substitute	5010103000	-	
Personnel Economic Relief Allowance (PERA)	5010201000	224,000.00	
Representation Allowance	5010202000	6,000.00	
Transportation Allowance	5010203000	6,000.00	
Clothing and Uniform Allowance	5010204000	-	
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	-	
Retirement and Life Insurance Premiums	5010301000	409,360.44	
Pag-ibig Contributions	5010302000	22,400.00	
PHILHealth Contributions	5010303000	88,482.80	
Employes Compensation Insurance Premiums	5010304000	10,900.00	
Other Personnel Benefits	5010499000	-	
Terminal Leave Benefits	5010403000	-	
Cash Allowance	5010499000		
Depreciation Expense-Building & Other Srutcure	5050104000		
Depreciation Expense-Office & Other Equipment	5050105000		
Travelling Expenses - Local	5020101000	41,436.00	
Training Expenses	5020201000	234,824.00	
Office Supplies Expenses	5020301000	52,505.00	
Other Supplies	5020399000	140,742.45	
Drugs and Medicines Expenses	5020307000	5,986.00	
Fuel Oil and Lubricants Expenses	5020309000	-	
Semi-Expenadable-Machinery and Equipment	5020321000	-	
Semi-Expenadable-Office Equipment	5020321002	44,411.16	
Telephone Expenses	5020502000	8,531.00	
Internet Subscription	5020503000	6,448.00	
Electricity Expenses	5020402000	17,300.35	
Water Expenses	5020401000	-	
Rewards and Incentives-GAD	5021502000		
Fidelity Bond Premiums	5021502000	-	
General Services	5021299000	18,000.00	
Legal Services	5029903000		
Representation Expenses	5029903000	-	
Transportation and Delivery Expenses	5029904000	-	
R&M-School Buildings	5021304000	-	
Accountable Forms Expenses	5020302000	-	
Subscription Expense	5029907000	-	
Insurance Expense	5021503000	-	
Rent/Lease Expenses	5029905000	-	
R&M-Other Structures			
Repair and Maintenance-Semi-Expendable Office Equipment	5021321002	-	
Repair and Maintenance-Machinery and Equipment	5021321000		
Repair and Maintenance-Motor Vehicle	50299990		
Depreciation-Building and other Structures	5050104000	-	
Depreciation-Machinery and Equipment	5050105000	-	
Depreciation-Other Property, Plant and Equipment	5050199000	-	
TOTAL		30,414,648.60	30,414,648.60

CERTIFIED CORRECT:

RIZZA MARIE B. NOTARIO, CPA
Accountant I

APPROVED:

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

As of January 31, 2026

Revenue	**Revenue**		
	Subsidy Income from National Government		4,824,806.73
Less/Add	Unused NCA / Lapsed NCA		140,018.62
	Total Revenue		**4,964,825.35**
Less	Current Operating Expenses		
	Personal Services		
	Salaries and Wages		
	Salaries and Wages - Regular	3,381,491.31	
	Salaries and Wages - Substitute	-	
	Salaries and Wages - Casual /Contractual	70,305.00	
	Total Salaries and Wages	**3,451,796.31**	
	Other Compensation		
	Personnel Economic Relief Allowance	224,000.00	
	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	**236,000.00**	
	Personnel Benefit Contributions		
	Life and Retirement Insurance Contribution	409,360.44	
	Pag-IBIG Contribution	22,400.00	
	PhilHealth Contribution	88,482.80	
	Employees Compensation Insurance Premiums	10,900.00	
	Other Personnel Benefits	-	
	Total Personnel Benefit Contributions	**531,143.24**	
	Total Personnel Services	**4,218,939.55**	
	Maintenance and Other Operating Expenses		
	Travelling Expenses	41,436.00	
	Total Travelling Expenses	**41,436.00**	
	Training Expenses	234,824.00	
	Total Training Expenses	**234,824.00**	
	Office Supplies Expenses	52,505.00	
	Other Supplies	140,742.45	
	Accountable Forms Expenses	0.00	
	Drugs and Medicines	5,986.00	
	Fuel, Oil and Lubricants Expenses	0.00	
	Total Supplies and Materials Expenses	**199,233.45**	
	Semi- Ependable Expense -Office Equipment	**44,411.16**	
	Semi- Ependable Expense -machinery and Equipment	**0.00**	
	Semi- Ependable Expense -machinery nad Equipmen	**44,411.16**	
	Utility Expenses		
	Water Expenses	0.00	
	Electricity Expenses	17,300.35	
	Total Utility Expenses	**17,300.35**	
	Communication Expenses		
	Telephone Expenses	8,531.00	
	Total Communication Expenses	**8,531.00**	
	Subscription Expenses	0.00	
	Rent/Lease Expenses	0.00	
	Internet Subscription	6,448.00	
	Total Internet Subscription	**6,448.00**	
	Repairs and Maintenance		
	School Buildings	-	
	Repairs and Maintenance - Machinery and Equipment	-	
	R&M-Other Structures	-	
	Repair and Maintenance-Semi-Expendable Office Equip	-	
	Repairs and Maintenance - Motor Vehicle		
	Total Repairs and Maintenance	-	
	Taxes, Insurance Premiums and Other Fees		
	Insurance Expense	-	
	Fidelity Bond Premiums	-	
	Total Taxes, Insurance Premiums and Other Fees	-	
	Labor / Wages	18,000.00	
	Other Maintenance and Operating Expenses		
	GAD	-	
	Legal Services	-	
	Representation Expenses	-	
	Transportation and Delivery Expenses	-	
		-	
	Total Other Maintenance and Operating Expenses	**870,183.96**	
	Non-Cash Expenses		
	Depreciation-Building and other Structures	-	
	Depreciation-Machinery and Equipment	-	
	Depreciation-Other Property, Plant and Equipment	-	
		-	
	Total Expenses		**4,789,123.51**
	Surplus (Deficit) for the period		**175,701.84**

CERTIFIED CORRECT:

RIZZA MAE C. NOTARIO, CPA
Accountant I

APPROVED:

JOSE TEOFILO N. QUIJANO Ph.D
Vocational School Administrator II

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

STATEMENT OF FINANCIAL POSITION

As of January 31, 2026

ASSETS

CASH & Cash Equivalents			
Petty Cash	15,000.00		
Cash-MDS, Regular	140,018.62		
Cash -Treasury /Agency Deposit, trust	435,841.55		590,860.17
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	73,639.90		82,211.72
School Buildings	22,895,650.00		
Less: Accumulated Depreciation	6,668,929.00		16,226,721.00
Buildings - Other Structures	1,054,193.15		
Less: Accumulated Depreciation	806,397.29		247,795.86
Office & Other Equipment	590,932.38		
Less: Accumulated Depreciation	150,266.77		440,665.61
Motor Vehicle	260,000.00		
Less: Accumulated Depreciation	234,000.00		26,000.00
TOTAL ASSETS		**P**	**17,692,292.13**

LIABILITIES AND EQUITY

LIABILITIES			
Due to Pag-ibig	-		
Due to Philhealth	-		
Other Payable	412,845.23		412,845.23
EQUITY			
Government Equity	17,103,745.06		
Surplus(Deficit) for the period	175,701.84		17,279,446.90
TOTAL LIABILITIES AND EQUITY		**P**	**17,692,292.13**

CERTIFIED CORRECT:

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Accountant I

APPROVED:

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

GLAN SCHOOL OF ARTS AND TRADES
Statement of Cash Flows
As of January 31, 2026

Operating Activities-Inflow

Constructive Receipt of NCA for TRA	158,825.35
Receipt of Notice of Cash Allocation (NCA)	4,806,000.00
Receipt of Notice of Trabsfer of Cash Allocation (NTA)	0.00
Total Cash Inflows	4,964,825.35

Operating Activities-Outflow

Advances to Officers and Employees	-
Other Adjustment-Outflow	23,242.29
Payment of Personnel Services	1,577,795.73
Payment of MOOE	569,863.28
Remittance of Other Payable	1,124,791.87
Remittance to GSIS/Pag-ibig/PHIC	1,370,288.21
Remittance of taxes Withheld coverd by TRA	158,825.35
Lapsed NCA /Unused NCA	-
Total Cash Provided by Operating Expenses	4,824,806.73

Cash Balance, Ending January 31, 2026	140,018.62

Recaputilation:

1010102000	Petty Cash	15,000.00
1010404000	Cash-MDS, Regular	140,018.62
1010407000	Cash-Tax Remittance Advice	-
	TOTAL	**155,018.62**

CERTIFIED CORRECT:

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Accountant I

APPROVED:

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