REGULAR AGENCY FUND
PRE-CLOSING TRIAL BALANCE

As Of March 31, 2026

Fund Cluster Code : 01 MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Petty Cash	1010102000	15,000.00	
Cash - Treasury/Agency Deposit, Trust	1010403000	464,125.04	
Cash - Modified Disbursement System (MDS), Regular	1010404000		
Cash, Tax Remittance Advice	1010407000		
Office Supplies Inventory	1040401000	42,095.00	
Drugs and Medicines Inventory	1040406000	5,986.00	
Fuel, Oil and Lubricants Inventory	1040408000	14,550.00	
Other Supplies and Materials Inventory	1040499000		
Semi-Expendable Office Equipment	1040502000	46,925.00	
Land	1060101000	78,037.77	
Water Supply Systems	1060304000	155,851.62	
Accumulated Depreciation - Water Supply Systems	1060304100		73,639.90
School Buildings	1060402000	22,895,650.00	
Accumulated Depreciation - School Buildings	1060402100		6,668,929.00
Other Structures	1060499000	1,054,193.15	
Accumulated Depreciation - Other Structures	1060499100		806,397.29
Office Equipment	1060502000	590,932.38	
Accumulated Depreciation - Office Equipment	1060502100		150,266.77
Motor Vehicles	1060601000	260,000.00	
Accumulated Depreciation - Motor Vehicles	1060601100		234,000.00
Advances for Operating Expenses	1990101000	449,000.00	
Prepaid Insurance	1990205000	160,868.75	
Due to Officers and Employees	2010102000		
Due to BIR	2020101000		
Due to GSIS	2020102000		1,092,600.63
Due to Pag-IBIG	2020103000		
Due to PhilHealth	2020104000		167,579.53
Other Payables	2999999000		260,591.82
Accumulated Surplus/(Deficit)	3010101000		17,103,745.06
Subsidy from National Government	4030101000		16,738,140.39
Salaries and Wages - Regular	5010101000	10,988,448.73	
Salaries and Wages - Casual/Contractual	5010102000	257,851.23	
Personnel Economic Relief Allowance (PERA)	5010201000	674,000.00	
Representation Allowance	5010202000	18,000.00	
Transportation Allowance	5010203000	18,000.00	
Retirement and Life Insurance Premiums	5010301000	1,226,179.08	
Pag-IBIG Contributions	5010302000	67,200.00	

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REGULAR AGENCY FUND

PRE-CLOSING TRIAL BALANCE

As Of March 31, 2026

Fund Cluster Code : 01

MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
PhilHealth Contributions	5010303000	271,025.71	
Employees Compensation Insurance Premiums	5010304000	32,600.00	
Other Personnel Benefits	5010499000	1,907,838.64	
Traveling Expenses - Local	5020101000	156,663.48	
Training Expenses	5020201000	329,884.00	
Office Supplies Expenses	5020301000	289,099.00	
Accountable Forms Expenses	5020302000	1,000.00	
Other Supplies and Materials Expenses	5020399000	210,179.00	
Water Expenses	5020401000	4,960.00	
Electricity Expenses	5020402000	93,455.99	
Postage and Courier Services	5020501000	200.00	
Telephone Expenses	5020502000	8,531.00	
Internet Subscription Expenses	5020503000	19,301.00	
Legal Services	5021101000	3,410.00	
Other General Services	5021299000	90,850.00	
Repairs and Maintenance - Machinery and Equipment	5021305000	450.00	
Representation Expenses	5029903000	267,300.00	
Subscription Expenses	5029907000	4,784.64	
Other Maintenance and Operating Expenses	5029999000	121,464.18	
	Total	43,295,890.39	43,295,890.39

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved By :

JOSIE TEOFILA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

As Of March 31, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

REVENUE

Tax Revenue

LESS : CURRENT OPERATING EXPENSES

Salaries and Wages - Regular		10,988,448.73
Salaries and Wages - Casual/Contractual		257,851.23
Personnel Economic Relief Allowance (PERA)		674,000.00
Representation Allowance		18,000.00
Transportation Allowance		18,000.00
Retirement and Life Insurance Premiums		1,226,179.08
Pag-IBIG Contributions		67,200.00
PhilHealth Contributions		271,025.71
Employees Compensation Insurance Premiums		32,600.00
Other Personnel Benefits		1,907,838.64
	Total Personal Service:	**15,461,143.39**
Traveling Expenses - Local		156,663.48
Training Expenses		329,884.00
Office Supplies Expenses		289,099.00
Accountable Forms Expenses		1,000.00
Other Supplies and Materials Expenses		210,179.00
Water Expenses		4,960.00
Electricity Expenses		93,455.99
Postage and Courier Services		200.00
Telephone Expenses		8,531.00
Internet Subscription Expenses		19,301.00
Legal Services		3,410.00
Other General Services		90,850.00
Repairs and Maintenance - Machinery and Equipment		450.00
Representation Expenses		267,300.00
Subscription Expenses		4,784.64
Other Maintenance and Operating Expenses		121,464.18
	Total Maintenance and Other Operating Expenses :	**1,601,532.29**
	Total Expenses:	**17,062,675.68**
	Surplus (Deficit) from Current Operations:	**-17,062,675.68**
Subsidy from National Government		16,738,140.39
	SURPLUS/(DEFICIT) FOR THE PERIOD :	***-324,535.29***

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

As Of March 31, 2026

Fund Cluster Code: 01

MFO/PAP : 000000000000000

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved By:

JOSIE TEOFILA T. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

CamScanner

REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL POSITION

As Of March 31, 2026

Fund Cluster Code: 01 MFO/PAP : 00000000000000

ASSETS

CASH AND CASH EQUIVALENTS

Petty Cash		15,000.00
Cash - Treasury/Agency Deposit, Trust		464,125.04
Cash - Modified Disbursement System (MDS), Regular		0.00
Cash, Tax Remittance Advice		0.00
Total Cash and Cash Equivalents:		**479,125.04**

INVENTORIES

Office Supplies Inventory		42,095.00
Drugs and Medicines Inventory		5,986.00
Fuel, Oil and Lubricants Inventory		14,550.00
Other Supplies and Materials Inventory		0.00
Semi-Expendable Office Equipment		46,925.00
Total Inventories:		**109,556.00**

OTHER ASSETS

Advances for Operating Expenses		449,000.00
Prepaid Insurance		160,868.75
Total Other Assets:		**609,868.75**

Non - Current Assets

PROPERTY, PLANT AND EQUIPMENT

Land	78,037.77	
Water Supply Systems	155,851.62	
Accumulated Depreciation - Water Supply Systems		73,639.90
School Buildings	22,895,650.00	
Accumulated Depreciation - School Buildings		6,668,929.00
Other Structures	1,054,193.15	
Accumulated Depreciation - Other Structures		806,397.29
Office Equipment	590,932.38	
Accumulated Depreciation - Office Equipment		150,266.77
Motor Vehicles	260,000.00	
Accumulated Depreciation - Motor Vehicles		234,000.00
Total Property, Plant and Equipment		**25,034,664.92**
Less : Accumulated Depreciation/Impairment Losses		**7,933,232.96**
Property, Plant and Equipment - Net :		**17,101,431.96**
TOTAL ASSETS :		**18,299,981.75**

LIABILITIES

FINANCIAL LIABILITIES

Due to Officers and Employees	0.00
Total Financial Liabilities :	**0.00**

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REGULAR AGENCY FUND

DETAILED STATEMENT OF FINANCIAL POSITION

As Of March 31, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

INTER AGENCY PAYABLES		
Due to BIR		0.00
Due to GSIS		1,092,600.63
Due to Pag-IBIG		0.00
Due to PhilHealth		167,579.53
	Total Inter Agency Payables:	**1,260,180.16**
TRUST LIABILITIES, DEFERRED CREDIT AND OTHER PAYABLES		
Other Payables		260,591.82
	Total Trust Liabilities, Deferred Credit and Other Payables:	**260,591.82**
	TOTAL LIABILITIES :	**1,520,771.98**
	NET ASSETS (TOTAL ASSETS LESS LIABILITIES) :	**16,779,209.77**
NET ASSETS/EQUITY		
Restated Balance		**17,103,745.06**
Surplus/(Deficit) for the Period		**-324,535.29**
	TOTAL NET ASSETS/EQUITY :	**16,779,209.77**

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved By :

JOSIE TEOFILA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

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GLAN SCHOOL OF ARTS AND TRADES
E. BARCELONA ST., POBLACION, GLAN, SARANGANI PROVINCE

REGULAR AGENCY FUND

STATEMENT OF CASH FLOW

As Of March 31, 2026

Fund Cluster Code: 01 MFO/PAP : 000000000000000

Operating Activities - Inflow		
Receipt of Notice of Cash Allocation		14,415,000.00
Receipt of Notice of Transfer of Cash Allocation		1,792,000.00
	Total Inflow :	**16,207,000.00**
Operating Activities - Outflow		
Collection of other trust receipts		51,526.33
Constructive Receipt of NCA for TRA		154,752.77
Payment of maintenance and other operating expenses		2,131,684.31
Payment of personnel services		6,243,831.43
Prepaid Insurance		160,868.75
Remittance of other payables		3,985,593.98
Remittance of taxes withheld covered by TRA		158,825.35
Remittance to GSIS/Pag-IBIG/PhilHealth		2,883,235.19
	Total Outflow :	**15,770,318.11**
Increase (Decrese) in Cash and Cash Equivalents:		436,681.89
Cash and Cash Equivalents, Beginning :		0.00
Cash and Cash Equivalents, End :		**436,681.89**

Recapitulation:

1010102000	Petty Cash	15,000.00
1010404000	Cash - Modified Disbursement System (MDS), Regular	0.00
1010407000	Cash, Tax Remittance Advice	0.00
	Total	**15,000.00**

Certified Correct :

RIZZA MARIE B. NOTARIO
ACCOUNTANT I

Approved by:

JOSIE TEOFILA N. QUIJANO, PHD
VOCATIONAL SCHOOL ADMINISTRATOR II

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