




LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE
As of January 31, 2025

Account Code	Account Name	DEBIT	CREDIT
1010403000	Cash-Treasury/Agency Deposit, Trust	211,626.45	
1010404000	Cash - Modified Disbursement System (MDS), Regular	86,718.79	
1040401000	Office Supplies Inventory		
1040499000	Other Supplies and Materials Inventory	3,000,000.00	
1060101000	Land	16,009,238.02	
1060402000	School Buildings		1,717,553.81
1060402100	Accumulated Depreciation - School Buildings		808,071.72
2020102000	Due to GSIS		65,600.00
2020103000	Due to Pag-IBIG		120,127.31
2020104000	Due to PhilHealth		211,626.45
2999999000	Other Payables		
2010102000	Due to Officers and Employees		16,279,474.64
3010101000	Accumulated Surplus/(Deficit)		2,534,757.93
4030101000	Subsidy from National Government		
4040202000	Income from Grants and Donations in Kind		
5010101000	Salaries and Wages - Regular	1,771,130.93	
5010103000	Salaries and Wages - Substitute Teacher		
5010201000	Personnel Economic Relief Allowance (PERA)	118,000.00	
5010211000	Honoraria		
5010204000	Clothing/Uniform Allowance		
5010403001	Terminal Leave Benefits		
5010299014	Performance Based Bonus		
5010299036	Mid-Year Bonus		
5010301000	Retirement and Life Insurance Premiums	216,463.68	
5010302000	Pag-IBIG Contributions	11,800.00	
5010303000	PhilHealth Contributions	45,096.60	
5010304000	Employees Compensation Insurance Premiums	5,900.00	
5010499000	Other Personnel Benefits		
1990102000	Advances for Payroll		
1990104000	Advances to Officers and Employees		
1990101000	Advances for Operating Expenses		
5020101000	Traveling Expenses - Local	32,398.00	
5020201000	Training Expenses	61,750.00	
5020301000	Office Supplies Expenses		
5020321002	Semi Expandable Office Equipment Expenses		
5020321099	Semi Expandable Other Machinery and Equipment Expenses		
5020322001	Semi Expandable Furnitures and Fixtures Expenses		
5020399000	Other Supplies and Materials Expenses	83,632.09	
5020401000	Water		
5020402000	Electricity Expenses	26,457.30	
5020502001	Mobile Expenses		
5020503000	Internet Subscription Expenses	5,500.00	
5021304002	Repairs and Maintenance - Buildings and Other Structures-School Bldgs.		
5021502000	Fidelity Bond Premiums		
5021601000	Labor and Wages		
5029902000	Printing and Publication Expenses		
5029903000	Representation Expenses		
5020311002	Chalk/ Cash Allowance		
5021202000	Janitorial Services	51,500.00	
5021203000	Security Services		
TOTAL		21,737,211.86	21,737,211.86

Certified Correct:


ANALYN H. ERIDA
Administrative Assistant III

Noted by:


MARGIE B. MORALES
School Principal II



DepED

Department of Education

Region XII
Division of Sarangani
South Gian District



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

For the Period Ended January 31, 2025

Assistance and Subsidies	4030101000	2,534,757.93
Subsidy from National Government		2,534,757.93
Total Revenue		
Less: Current Operating Expenses		
Salaries and Wages - Regular	5010101000	1,771,130.93
Salaries and Wages - Substitute Teacher	5010103000	
Personnel Economic Relief Allowance (PERA)	5010201000	118,000.00
Clothing/Uniform Allowance	5010204000	
Mid-Year Bonus	5010299036	
Life and Retirement Insurance Contributions	5010301000	216,463.68
Pag-Ibig Contributions	5010302000	11,800.00
Philhealth Contributions	5010303000	45,096.60
ECC Contributions	5010304000	5,900.00
Other Personnel Benefit	5010499000	
Advances for Operating Expenses	1990101000	
Travelling Expenses - Local	5020101000	32,398.00
Training Expenses	5020201000	61,750.00
Office Supplies Expense	5020301000	
Chalk Allowance	5020311000	
Other Supplies Expenses	5020399000	83,632.09
Water Expense	5020401000	
Electricity Expenses	5020402000	26,457.30
Mobile Expenses	5020502001	
Internet Subscription Expenses	5020503000	5,500.00
Representation Expenses	5029903000	
Printing and Publication Expenses	5029902000	
Repair and Maintenance - Building and Other Structure	5021304002	
Labor and Wages	5021601000	
Fidelity Bond Premiums	5021503000	
Janitorial Services	5021202000	51,500.00
Security Services	5021203000	
Total Operating Expenses		2,429,628.60
Surplus for the period		105,129.33

Certified Correct:

Analy H. Erida
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

Margie B. Morales
MARGIE B. MORALES
School Principal II



REPUBLIC OF THE PHILIPPINES
Department of Education



Division of Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
Statement of Net Assets/Equity
As of January 31, 2025

	2024
Net Assets/(Deficit)-Equity Beginning	16,279,474.64
Add:	
Surplus for the period	105,129.33
Prior Years Adjustment	-
Net Assets/Equity, End	16,384,603.97

Prepared by:

ANALYN H. ERIDA
Administrative Assistant III

Noted by:

MARGIE B. MORALES
Principal II



REPUBLIC OF THE PHILIPPINES
Department of Education

Division of Sarangani

South Glan District

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



Statement of Financial Position

As of January 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents

Cash -Treasury /Agency Deposit, trust

211,626.45

Cash - National Treasury, MDS

86,718.79

Total Current Assets

298,345.24

Non-Current Assets

Property, Plant and Equipment

Land

3,000,000.00

Buildings and Other Structures

School Buildings

16,009,238.02

Accumulated Depreciation-School Building

(1,717,553.81)

Net Value

14,291,684.21

Total Non-Current Assets

17,291,684.21

TOTAL ASSETS

17,590,029.45

LIABILITIES

Current Liabilities

Due to Officers and Employees

808,071.72

Due to GSIS

65,600.00

Due to Pag ibig

120,127.31

Due to Philhealth

211,626.45

Other Payables

1,205,425.48

Total Current Liabilities

TOTAL LIABILITIES

1,205,425.48

NET ASSETS/ EQUITY

Accumulated Surplus/Deficit

16,384,603.97

TOTAL LIABILITIES AND NET ASSETS/EQUITY

17,590,029.45

Verified Correct:

Noted by:

ANALYN H. ERIDA

Administrative Assistant III

MARGIE B. MORALES

School Principal II



Department of Education
Region XII
Division of Sarangani
South Glan District
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



STATEMENT OF CASH FLOWS
As of January 31, 2025

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	2,352,000.00	2,352,000.00
Regular Budget/Accounts		
Trust Accounts/Funds		
Receipts of NTA		
Collection of Registration/Seminar Fees	7,326.11	211,626.45
Collection of Service Income		
Collection of Other income/revenues		
Collection on the Settlement of Disallowances		
Receipt of refunds of cash advances and overpayment of expenses		
Collection of Other Receivables		
Receipt of inter-agency cash transfers		
From Other National Government Agencies		
From Local Government Units		
Receipts of Intra-Agency Transfer		
From Central Office		
From Regional Offices		
From Operating Units		
Receipts from sale of goods and other inventories or rendition of services		
Cash receipt of grants and donations		
Receipt of cash dividends from enterprises		
Receipt of performance/bidders/bail bond(s)		
Receipts of Interest Income		
Cancelled/Unclaimed/State Checks (including RUF- and Continuous forms)		
Other Cash Receipts		
		2,563,626.45

Less : Cash Outflows

Cash payment of Operating expenses		1,559,742.69
Cash payment of payables incurred in operations		
Cash purchase of inventories		
Grant of Cash Advances/Petty Cash Funds/Payroll Funds		
Advances for Operating Expenses		
Advances for Payroll		
Advances to Special Disbursing Officers		
Advances to Operating Expenses		
Granting of Petty Cash Fund		
Advances to Contractors and Other Prepayments		
Inter-agency cash transfers		
Intra Agency Cash Transfer		
To Central Office		
To regional offices		
To operating units		
Remittance of withholding taxes not covered by TRA		
Remittance of Mandatory Deductions and PLIs		792,257.31
GSIS		
Philhealth		
Pag-Ibig		
Other Payables- GOCC	116,771.60	
Other Payables - Service income	7,326.11	
Other Payables- PLIs	668,159.60	
Payment of Retirement and Terminal Leave Benefits		
Refund of Performance/Bidders/Bail Bonds Payable		
Remittance to the National Treasury		
Service Fees Collected		
Other Receipts/Income		
Replacement of Cancelled/State Checks		
Cash settlement of disallowances and other charges		
Refund of Unexpended balances Grants and Donations		
Unused NCAs		
Other cash payments		
		2,352,000.00

Cash Provided by Operating Activities

Cash Flow from Investing Activities:

Cash Inflows:

Receipt of proceeds from sale/disposal of property, plant and equipment		
Proceeds from sale of marketable stocks and bonds		
Redemption of long-term investments or repayment of long-term loans		
by GOCC/GFI		

Less : Cash Outflows:

Purchase of Property, Plant and equipment		
Investment in Stocks/Bonds		
Investment in GOCC/GFI		
Other long-term investments		

Cash Provided by Investing Activities

Cash Flow from Financing Activities:

Cash Inflows:

Cash received from domestic and foreign loans		
Issuance of treasury bills		

Less : Cash Outflows:

Payment of Domestic and Foreign Loans		
Payment of Cash dividend		
Redemption of treasury bills outstanding		

Cash Provided by Financing Activities

Total Cash provided by Operating, Investing and Financing Activities 211,626.45

Add: Cash Balance, Beginning

Cash Balance, Ending 211,626.45

Prepared by:

ANALYN M. ERIDA
Administrative Assistant III

Approved by:

MARGIE B. MORALES
School Principal II



REPUBLIC OF THE PHILIPPINES
Department of Education



Region XII
Division of SARANGANI
South Glan District




LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

**REPORT ON SUBSIDY FROM NATIONAL GOVERNMENT
As of January 31, 2025**

NCA RECEIVED	2,465,000.00
ADD:: TRA ISSUED	69,757.93
TOTAL	2,534,757.93
LESS: UNUSED NCA	-
TOTAL SUBSIDY	<u><u>2,534,757.93</u></u>
 TOTAL SUBSIDY PER TRIAL BALANCE	 <u><u>2,534,757.93</u></u>

PREPARED BY:


ANALYN H. ERIDA
Administrative Assistant III

NOTED BY:


MARGIE B. MORALES
School Principal II

Republika ng Pilipinas
KAGAWARAN NG EDUKASYON
Region XII
Sangay ng Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
Big Margus, Glan, Sarangani Province

STATEMENT OF BANK RECONCILIATION
As of January 31, 2025

Name of Book Account
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
Authorized Depository Bank
LAND BANK OF THE PHILIPPINES
Alabel Branch
BOOK BALANCE- Add(Deduct)

MDS Account Number: 2207-9005-27
Disbursing Officer
Ariel G. Rivamonte
Address of Depository Bank
Sarangani Cultural Center, Alabel, Sarangani Province
Period Covered:
January 1 - 31, 2025

86,718.79

1
2
3
4
Sub-Total

ADJUSTED BOOK BALANCE

86,718.79

BALANCE PER BANK STATEMENT -Add (Deduct)

8,737.89

1
2
3
Sub-Total

ADJUSTED BANK BALANCE

8,737.89

I HEREBY CERTIFY that this statement and the supporting schedule are correct.


ANALYN H. ERIDA
Administrative Assistant III

APPROVED:

MARGIE B. MORALES
School Principal II

JOURNAL ENTRY VOUCHER

Department of Education

Division of Accounting

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

MANILA, CLAY

No.
DateRA 3025-01-001
January 30, 2025

Continued

Check Disbursement

Check Disbursement

8 of

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Cash National Treasury, NHC Subsidy Income from NS To record NCR for the Month of January, 2025	1010404580 4030101580	P	2,183,000.00	P 2,183,000.000
	Cash National Treasury, NHC Subsidy Income from NS To record NCR NCR for the Month of January, 2025	1010404580 4030101580		282,000.00	282,000.000
				2,465,000.00	2,465,000.00

Certified Correct:

ANALYN L. ERIDA

ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

MARGUS, GLAN

No.

RA 2025-01-002

Date

January 30, 2025

Collection

Cash Disbursement

Check Disbursement

X

GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Salaries and Wages - Regular	5010101000		1,771,130.90	
	PERA	5010201000		118,000.00	
	Life and Retirement Insurance Cont.	5010301000		216,463.68	
	PAG-IBIG Contributions	5010302000		11,800.00	
	PHILHEALTH Contributions	5010303000		45,096.60	
	ECC Contributions	5010304000		5,900.00	
	Cash-National Treasury, MDS	1010404000			607,835.04
	Due to BIR	2020101000			66,000.00
	Due to Pag-IBIG	2020103000			23,600.00
	Due to Philhealth	2020104000			90,193.20
	Due to GSIS	2020102000			588,505.63
	Due to GOCC	2020106000			117,358.39
	Other Payables	2999999000			674,898.92
	<i>To record Salaries and Wages for PS for the month of January 2025</i>				
				2,168,391.18	2,168,391.18

Certified Correct:

ANALYN H. ERIDA

ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

MARGUS, GLAN

No.

RA 2025-01-003

Date

January 31, 2025

Collection

Cash Disbursement

Check Disbursement

X GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Due to GOCC	2020106000		117,358.39	
	Other Payables- PLIs	2999999000		674,898.92	
	Cash-National Treasury, MDS	1010404000			792,257.31
	Cash			7,326.11	
	Other Payables -Service Income				7,326.11
	<i>Collection of service fee</i>				
	Cash-Treasury			7,326.11	
	Cash				7,326.11
	<i>Remittance to BTr - January 2025</i>				
				811,545.97	811,545.97

Certified Correct:

Analy
ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER
 Department of Education
 Division of Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
 MARGUS, GLAN

No. RA 2025-01-005
 Date January 31, 2025

Collection	Cash Disbursement	Check Disbursement	X	GI
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Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Due to GSIS	2020102000		588,505.63	
	Due to Pag-IBIG	2020103000		23,800.00	
	Due to Philhealth	2020104000		90,193.20	
	Cash-National Treasury, MDS	1010404000			702,498.83
	To record payment of remittances				
	January 2025				
				702,498.83	702,498.83

Certified Correct:

ANALYN H. ERIDA
 ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER						
Department of Education Division of Sarangani LEONARD YOUNG SR. NATIONAL HIGH SCHOOL MARGUS, GLAN					No. RA 2025-01-006 Date January 31, 2025	
Collection		Cash Disbursement	Check Disbursement		X	GJ
ACCOUNTING ENTRIES						
Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount		
				Debit	Credit	
	Traveling Expenses - Local	5020101000		32,398.00		
	Training Expenses	5020201000		61,750.00		
	Other General Services	5021299000				
	Repairs and Maintenance-Buildings and Other Structures-School Bldg	5021304002		-		
	Representation Expenses	5029903000		-		
	Other Supplies Expenses	5020399000		83,632.09		
	Office Supplies Expenses	5020301000		-		
	Internet Expenses	5020503000		5,500.00		
	Mobile Expenses	5020502001		-		
	Electricity Expenses	5020402000		26,457.30		
	Printing and Publication Expenses	5029902000				
	Other Maintenance and Operating Expenses	5029999000				
	Cash/Chalk Allowances					
	Transportation and Delivery Expenses	5029904000		-		
	Advances for Operating Expenses	1990101000				
	Fidelity Bond	5021502000		-		
	Water	5020401000				
	Janitorial Services	5021203000		51,500.00		
	Cash-National Treasury, MDS	1010404000			257,479.46	
	Due to BIR	2020101000			3,757.93	
	To record MOOE for the month of January 2025					
				261,237.39	261,237.39	
Certified Correct:						
ANALYTICA H. ERIDA ADMINISTRATIVE ASSISTANT III						

JOURNAL ENTRY VOUCHER
 Department of Education
 Division of Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
 MARGUS, GLAN

No.
Date

RA 2025-01-007
January 31, 2025

Collection

Cash Disbursement

Check Disbursement

X GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Due to BIR	2020101000		66,000.00	
	Cash-Tax Remittance Advice	1010407000			66,000.00
	<i>To recognize remittance of taxes withheld through TRA (PS) January 2025</i>				
	Cash-Tax Remittance Advice	1010407000		66,000.00	
	Subsidy from National Government	4030101000			66,000.00
	<i>To recognize constructive receipt of NCA for TRA(PS) January 2025</i>				
	Due to BIR	2020101000		3,757.93	
	Cash-Tax Remittance Advice	1010407000			3,757.93
	<i>To recognize remittance of taxes withheld through TRA (MOOE) January 2025</i>				
	Cash-Tax Remittance Advice	1010407000		3,757.93	
	Subsidy from National Government	4030101000			3,757.93
	<i>To recognize constructive receipt of NCA for TRA (MOOE) January 2025</i>				

Certified Correct:

[Signature]
ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III