



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		1,771,130.93
5010101000	Salaries and Wages - Regular		
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		26,457.30
5020402000	Electricity Expenses		
5020502001	Mobile Expenses		5,500.00
5020503000	Internet Subscription Expenses		
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
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

Margie B. Morales
MARGIE B. MORALES
School Principal II



DepED

Department of Education

Region XII

Division of Sarangani

South Glan District

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



DETAILED STATEMENT OF FINANCIAL PERFORMANCE

For the Period Ended January 31, 2025

Assistance and Subsidies

Subsidy from National Government

4030101000

2,534,757.93

Total Revenue

2,534,757.93

Less: Current Operating Expenses

Salaries and Wages - Regular

5010101000

1,771,130.93

Salaries and Wages - Substitute Teacher

5010103000

118,000.00

Personnel Economic Relief Allowance (PERA)

5010201000

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:

ANALYN H. ERIDA

Administrative Assistant III

Noted by:

MARGIE B. MORALES

School Principal II



DepED

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	<hr/> <hr/>
Net Assets/Equity, End	<hr/> <hr/> 16,384,603.97

Prepared by:

Ana
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

M
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

Total Current Liabilities

1,205,425.48

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

Identified Correct:

Noted by:

Analyn H. Erida
ANALYN H. ERIDA
Administrative Assistant III

Margie B. Morales
MARGIE B. MORALES
School Principal II



Department of Education
Region XII
Division of Sarangani
South Cotabato 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/Stale 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 w/holding 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/Stale Checks	_____
Cash settlement of disallowances and other charges	_____
Refund of Unexpended balances Grants and Donations	_____
Unused NCAs	_____
Other cash payments	_____

Cash Provided by Operating Activities

Cash Flow from Investing Activities:

Cash Inflows:

Receipt or 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

211,626.45

Cash Balance, Ending

Prepared by:

ANALYN M. LIMA
Administrative Assistant III

Approved by:

MARGIE B. MORALES
School Principal II



DepED

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>2,534,757.93</u>
 TOTAL SUBSIDY PER TRIAL BALANCE	 <u>2,534,757.93</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** Period Covered:
January 1 - 31, 2025
Address of Depository Bank
Sarangani Cultural Center, Alabel, Sarangani Province

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
ANALYN H. ERIDA
Administrative Assistant III

APPROVED:

M
MARGIE B. MORALES
School Principal II

JOURNAL ENTRY Voucher

Department of Education

Division of Secondary

LEONARD YVONNE SR. NATIONAL HIGH SCHOOL
MANUS, CAGAYANNo.
DateRA 3025 01-001
January 30, 2025

Journal	Bank Reconciliation	Check Disbursement		
		ACCOUNTING ENTRIES		
Debit	Account Name and Explanation	Ref.	Debit	Amount
	Cash National Treasury, NNS Subsidy Income from NNS To receive NCA P5,300,000.00 of January, 2025	10100040000 P 8030101000	3,183,000.00 P	3,183,000.000
	Cash National Treasury, NNS Subsidy Income from NNS To receive NCA P5,300,000.00 of January, 2025	10100040000 8030101000	282,000.00	282,000.000
				3,465,000.00
				3,465,000.00

Certified correct:

ANALYN H. ERIDA
ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GLANNo.
DateRA 2025-01-002
January 30, 2025

Collection	Cash Disbursement	Check Disbursement		X	GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES	
				Debit	Amount
	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:				
				 ANA L. 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
Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Due to GOCC Other Payables- PLIs Cash-National Treasury, MDS	2020106000 2999999000 1010404000		117,358.39 674,898.92	792,257.31
	Cash Other Payables -Service Income <i>Collection of service fee</i>			7,326.11	7,326.11
	Cash-Treasury Cash <i>Remittance to BTr - January 2025</i>			7,326.11	7,326.11
				811,545.97	811,545.97
Certified Correct:  ANALYN H. ERIDA ADMINISTRATIVE ASSISTANT III					

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GIANNo.
DateRA 2023-01-005
January 31, 2023

Collection	Cash Disbursement	Check Disbursement		X	GI
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES	
				Debit	Amount
	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 <i>To record payment of remittances</i> January 2025	1010404000			702,498.83
				702,498.83	702,498.83
	Certified Correct:				
	 ANA M. RIDA				
	ADMINISTRATIVE ASSISTANT III				

JOURNAL ENTRY VOUCHER

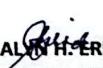
Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GLANNo.
DateRA 2025-01-006
January 31, 2025

Collection	Cash Disbursement	Check Disbursement			X	GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES		
				Debit	Amount	
	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
	<i>To record MOOE for the month of January 2025</i>					
				261,237.39		261,237.39

Certified Correct:


 ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GLANNo.
DateRA 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 Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (PS) January 2025</i>	2020101000 1010407000		66,000.00		66,000.00
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA(PS) January 2025</i>	1010407000 4030101000		66,000.00		66,000.00
	Due to BIR Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (MOOE) January 2025</i>	2020101000 1010407000		3,757.93		3,757.93
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA (MOOE) January 2025</i>	1010407000 4030101000		3,757.93		3,757.93

Certified Correct:


 ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III