



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE
As of February 28, 2025

Account Code	Account Name	DEBIT	CREDIT
1010402000	Cash-Treasury Agency Deposit, Trust	219,209.45	
1010404000	Cash - Modified Disbursement System (MDS), Regular	232,396.97	
1040401000	Office Supplies Inventory		
1040406000	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		854,137.86
2020102000	Due to GSIS		65,600.00
2020103000	Due to Pag-IBIG		115,388.29
2020104000	Due to PhilHealth		219,209.45
2020201000	Other Payables		
2010102000	Due to Officers and Employees		16,279,474.64
3010101000	Accumulated Surplus (Deficit)		5,457,807.38
4030101000	Subsidy from National Government		
4040202000	Income from Grants and Donations in Kind	3,852,032.29	
5010101000	Salaries and Wages - Regular		
5010103000	Salaries and Wages - Substitute Teacher	245,354.84	
5010201000	Personnel Economic Relief Allowance (PERA)		
5010211000	Honoraria		
5010204000	Clothing/Uniform Allowance		
5010403001	Terminal Leave Benefits		
5010299014	Performance Based Bonus		
5010299036	Mid-Year Bonus		
5010301000	Retirement and Life Insurance Premiums	460,603.38	
5010302000	Pag-IBIG Contributions	24,800.00	
5010303000	PhilHealth Contributions	97,324.94	
5010304000	Employees Compensation Insurance Premiums	12,400.00	
5010499000	Other Personnel Benefits		
1990102000	Advances for Payroll		
1990104000	Advances to Officers and Employees		
1990101000	Advances for Operating Expenses		
5020101000	Traveling Expenses - Local	113,068.00	
5020201000	Training Expenses	112,744.00	
5020301000	Office Supplies Expenses	21,756.25	
5020399000	Other Supplies and Materials Expenses	126,076.09	
5020401000	Water		
5020402000	Electricity Expenses	53,542.20	
5020502001	Mobile Expenses		
5020503000	Internet Subscription Expenses	8,250.00	
5021304002	Repairs and Maintenance - Buildings and Other Structures-School Bldgs.		
5021502000	Fidelity Bond Premiums		
5029902000	Printing and Publication Expenses		
5029903000	Representation Expenses	10,000.00	
5020311002	Chalk/ Cash Allowance		
5021202000	Janitorial Services	110,375.00	
5021203000	Security Services		
TOTAL		24,709,171.43	24,709,171.43

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 February 28, 2025

Assistance and Subsidies

Subsidy from National Government

4030101000

5,457,807.38

Total Revenue

5,457,807.38

Less: Current Operating Expenses

Salaries and Wages - Regular

5010101000

3,852,032.29

Salaries and Wages - Substitute Teacher

5010103000

Personnel Economic Relief Allowance (PERA)

5010201000

245,354.84

Clothing/Uniform Allowance

5010204000

Mid-Year Bonus

5010299036

Life and Retirement Insurance Contributions

5010301000

460,603.38

Pag-Ibig Contributions

5010302000

24,800.00

Philhealth Contributions

5010303000

97,324.94

ECC Contributions

5010304000

12,400.00

Other Personnel Benefit

5010499000

Advances for Operating Expenses

1990101000

Travelling Expenses - Local

5020101000

113,068.00

Training Expenses

5020201000

112,744.00

Office Supplies Expense

5020301000

21,756.25

Chalk Allowance

5020311000

Other Supplies Expenses

5020399000

126,076.09

Water Expense

5020401000

Electricity Expenses

5020402000

53,542.20

Mobile Expenses

5020502001

Internet Subscription Expenses

5020503000

8,250.00

Representation Expenses

5029903000

10,000.00

Printing and Publication Expenses

5029902000

Repair and Maintenance - Building and Other Structure

5021304002

Labor and Wages

5021601000

Fidelity Bond Premiums

5021503000

Janitorial Services

5021202000

110,375.00

Security Services

5021203000

Total Operating Expenses

5,248,326.99

Surplus for the period

209,480.39

Certified Correct:

ANALYN H. ERIDA
Administrative Assistant III

Noted by:

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 February 28, 2025



2024

16,279,474.64

Net Assets/(Deficit)-Equity Beginning

Add:

209,480.39

Surplus for the period

Prior Years Adjustment

-

-

16,488,955.03

Net Assets/Equity, End

Prepared by:

Noted by:

ANALYN H. ERIDA
ANALYN H. ERIDA
Administrative Assistant III

MARGIE B. MORALES
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 February 28, 2025

ASSETS

Current Assets

Cash and Cash Equivalents

Cash - Treasury /Agency Deposit, trust

219,209.45

Cash - National Treasury, MDS

232,396.97

Total Current Assets

451,606.42

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

17,743,290.63

LIABILITIES

Current Liabilities

Due to Officers and Employees

854,137.86

Due to GSIS

65,600.00

Due to Pag ibig

115,388.29

Due to Philhealth

219,209.45

Other Payables

1,254,335.60

Total Current Liabilities

1,254,335.60

TOTAL LIABILITIES

NET ASSETS/ EQUITY

Accumulated Surplus/Deficit

16,488,955.03

TOTAL LIABILITIES AND NET ASSETS/EQUITY

17,743,290.63

Certified Correct:

Noted by:

ANALYN H. ERIDA

Administrative Assistant III

MARGIE B. MORALES

School Principal II



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

STATEMENT OF CASH FLOWS
As of February 28, 2025

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)

Regular Budget/Accounts
Trust Accounts/Funds

5,311,598.00

5,311,598.00

Receipts of NTA

Collection of Registration/Seminar Fees

14,909.11

219,209.45

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

5,530,807.45

Less : Cash Outflows

Cash payment of Operating expenses

3,700,395.40

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

1,611,202.60

GSIS

Philhealth

Pag-Ibig

Other Payables- GOCC

235,533.12

Other Payables - Service income

14,909.11

Other Payables- PLIs

1,360,760.37

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

5,311,598.00

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

219,209.45

Add: Cash Balance, Beginning

Cash Balance, Ending

219,209.45

Prepared by:

ANALYN H. 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 February 28, 2025**

NCA RECEIVED
ADD:: TRA ISSUED
TOTAL
LESS: UNUSED NCA
TOTAL SUBSIDY

5,311,598.00

146,209.38

5,457,807.38

-

5,457,807.38

TOTAL SUBSIDY PER TRIAL BALANCE

5,457,807.38

PREPARED BY:

Analyn H. Erida
ANALYN H. ERIDA
Administrative Assistant III

NOTED BY:

Margie B. Morales
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 February 28, 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:
February 1 - 28, 2025

232,396.97

1
2
3
4
Sub-Total

ADJUSTED BOOK BALANCE

232,396.97

BALANCE PER BANK STATEMENT -Add (Deduct)

232,396.97

1
2
3

Sub-Total

_____ - _____

ADJUSTED BANK BALANCE

232,396.97

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 Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
 MARGUS, GLAN

No.
Date

RA 2025-02-001
February 3, 2025

Collection

Cash Disbursement

Check Disbursement

X GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA PS for the Month of February, 2025</i>	1010404000 4030101000	P	2,130,000.00	P 2,130,000.000
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA MOOE for the Month of February, 2025</i>	1010404000 4030101000		302,000.00	302,000.000
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA for Salary differential jan-feb 2025</i>	1010404000 4030101000		414,598.00	414,598.00
				2,846,598.00	2,846,598.00

Certified Correct:

ANALYN H. ERIDA

ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

MARGUS, GLAN

No.

RA 2025-02-002

Date

February 28, 2025

Section		Cash Disbursement	Check Disbursement	X	GJ
ACCOUNTING ENTRIES					
Ability er	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Salaries and Wages - Regular	5010101000		2,080,901.36	
	PERA	5010201000		127,354.84	
	Life and Retirement Insurance Cont.	5010301000		244,139.70	
	PAG-IBIG Contributions	5010302000		13,000.00	
	PHILHEALTH Contributions	5010303000		52,228.34	
	ECC Contributions	5010304000		6,500.00	
	Cash-National Treasury, MDS	1010404000			867,672.17
	Due to BIR	2020101000			72,400.00
	Due to Pag-IBIG	2020103000			26,000.00
	Due to Philhealth	2020104000			104,456.68
	Due to GSIS	2020102000			634,650.10
	Due to GOCC	2020106000			119,358.31
	Other Payables	2999999000			699,586.98
	<i>To record Salaries and Wages for PS for the month of February 2025</i>				
				2,524,124.24	2,524,124.24

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.
Date

RA 2025-02-003
February 28, 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		118,761.52	
	Other Payables- PLIs	2999999000		692,600.77	
	Cash-National Treasury, MDS	1010404000			811,362.29
	Cash			7,583.00	
	Other Payables -Service Income				7,583.00
	<i>Collection of service fee</i>				
	Cash-Treasury			7,583.00	
	Cash				7,583.00
	<i>Remittance to BTr - February 2025</i>				
				831,164.73	831,164.73


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.
Date

RA 2025-02-005
 February 28, 2025

Collection		Cash Disbursement	Check Disbursement	X	GJ
ACCOUNTING ENTRIES					
Responsibility Center	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Due to GSIS	2020102000		634,650.10	
	Due to Pag-IBIG	2020103000		26,000.00	
	Due to Philhealth	2020104000		104,456.68	
	Cash-National Treasury, MDS	1010404000			765,106.78
	To record payment of remittances				
	February 2025				
				765,106.78	765,106.78
<p>Certified Correct:</p> <p style="text-align: right;">  ANALYN H. ERIDA ADMINISTRATIVE ASSISTANT III </p>					

JOURNAL ENTRY VOUCHER					No. RA 2025-02-006	
Department of Education					Date February 28, 2025	
Division of Sarangani						
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL						
MARGUS, GLAN						
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		80,670.00		
	Training Expenses	5020201000		50,994.00		
	Other General Services	5021299000				
	Repairs and Maintenance-Buildings and Other Structures-School Bldg	5021304002		-		
	Representation Expenses	5029903000		10,000.00		
	Other Supplies Expenses	5020399000		42,444.00		
	Office Supplies Expenses	5020301000		21,756.25		
	Internet Expenses	5020503000		2,750.00		
	Mobile Expenses	5020502001		-		
	Electricity Expenses	5020402000		27,084.90		
	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		58,875.00		
	Cash-National Treasury, MDS	1010404000			290,522.70	
	Due to BIR	2020101000			4,051.45	
	To record MOOE for the month of February 2025					
				294,574.15	294,574.15	

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.
Date

RA 2025-02-007
 February 28, 2025

Section	Cash Disbursement	Check Disbursement	X	GJ
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Libility er	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES	
				Amount	
				Debit	Credit
	Due to BIR Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (PS) February 2025</i>	2020101000 1010407000		72,400.00	72,400.00
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA(PS) February 2025</i>	1010407000 4030101000		72,400.00	72,400.00
	Due to BIR Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (MOOE) February 2025</i>	2020101000 1010407000		4,051.45	4,051.45
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA (MOOE) February 2025</i>	1010407000 4030101000		4,051.45	4,051.45

Certified Correct:

ANALYN H. ERIDA
ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III