



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE  
As of February 28, 2025

Account Code	Account Name	DEBIT	CREDIT
52104020002	Cash-Treasury Agency Deposit, Trust	219,209.45	
5210404000	Cash - Modified Disbursement System (MDS) Reserve	232,396.97	
1040401000	Office Supplies Inventory		
1040499000	Other Supplies and Materials Inventory	3,000,000.00	
1062107000	Land	16,000,238.02	
10630402000	School Buildings		1,717,553.81
10630402100	Accumulated Depreciation - School Buildings		854,137.86
5210102000	Due to GSIS		65,600.00
5210103000	Due to Pug-USIG		115,388.29
5210104000	Due to PhilHealth		219,209.45
5888888800	Other Payables		
5010102000	Due to Officers and Employees		16,279,474.64
5010101000	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	Pug-USIG 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		53,542.20
5020402000	Electricity Expenses		
5020502001	Mobile Expenses		8,250.00
5020503000	Internet Subscription Expenses		
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		
<b>TOTAL</b>		<b>24,709,171.43</b>	<b>24,709,171.43</b>

Certified Correct

*Glenn*  
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
<b>Total Revenue</b>		<b>5,457,807.38</b>

## 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	
<b>Total Operating Expenses</b>		<b>5,248,326.99</b>

**Surplus for the period****209,480.39**

Certified Correct:

*Ana*  
ANAH N. ERIDA  
Administrative Assistant III

Noted by:  
*M*  
MARGIE B. MORALES  
School Principal II



DepED  
DEPARTMENT OF EDUCATION

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



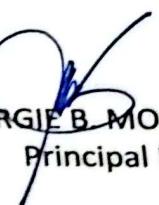
2024

Net Assets/(Deficit)-Equity Beginning	16,279,474.64
Add:	
Surplus for the period	209,480.39
Prior Years Adjustment	-
Net Assets/Equity, End	<u>16,488,955.03</u>

Prepared by:

*analin*  
ANALYN H. ERIDA  
Administrative Assistant III

Noted by:

  
MARGIE B. MORALES  
Principal II



ED 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**

<b>Cash and Cash Equivalents</b>	219,209.45
Cash -Treasury /Agency Deposit, trust	232,396.97
Cash - National Treasury, MDS	
<b>Total Current Assets</b>	<b>451,606.42</b>

**Non-Current Assets**

<b>Property, Plant and Equipment</b>	3,000,000.00
Land	
<b>Buildings and Other Structures</b>	
School Buildings	16,009,238.02
Accumulated Depreciation-School Building	(1,717,553.81)
Net Value	14,291,684.21
<b>Total Non-Current Assets</b>	<b>17,291,684.21</b>
<b>TOTAL ASSETS</b>	<b>17,743,290.63</b>

**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	
Other Payables	219,209.45
<b>Total Current Liabilities</b>	<b>1,254,335.60</b>

**TOTAL LIABILITIES**

1,254,335.60

**NET ASSETS/ EQUITY**

Accumulated Surplus/Deficit	<b>16,488,955.03</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>17,743,290.63</b>

ertified Correct:

*Agnes*  
**ANALYN H. ERIDA**  
Administrative Assistant III

Noted by:

*Margie B. Morales*  
**MARGIE B. MORALES**  
School Principal II



STATEMENT OF CASH FLOWS  
As of February 28, 2025

**Cash Flow from Operating Activities:**

**Cash Inflows:**

Receipt of Notice of Cash Allocation (NCA)		5,311,598.00	5,311,598.00
Regular Budget/Accounts			
Trust Accounts/Funds			
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 KUF 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 withholding 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		
<b>Cash Provided by Operating Activities</b>		5,311,598.00

**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		
<b>Less : Cash Outflows:</b>		
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		
<b>Less : Cash Outflows:</b>		
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:

*Alen*

ANALYN H. ERIDA  
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 February 28, 2025**

NCA RECEIVED	5,311,598.00
ADD:: TRA ISSUED	146,209.38
TOTAL	5,457,807.38
LESS: UNUSED NCA	-
<b>TOTAL SUBSIDY</b>	<b><u>5,457,807.38</u></b>
 <b>TOTAL SUBSIDY PER TRIAL BALANCE</b>	 <b><u>5,457,807.38</u></b>

PREPARED BY:

*Gaeid*  
**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  
Period Covered: February 1 - 28, 2025  
Address of Depository Bank  
Sarangani Cultural Center, Alabel, Sarangani Province

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.

*ANALY*  
H. ERIDA  
Administrative Assistant III

APPROVED:

*MARGIE B. MORALES*  
MARGIE B. MORALES  
School Principal II

## JOURNAL ENTRY VOUCHER

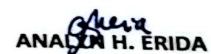
Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL  
MARGUS, GLANNo.  
DateRA 2025-02-001  
February 3, 2025

Collection	Cash Disbursement	Check Disbursement	X	GJ
Responsibility Center	Account Name and Explanation	Account Code	ACCOUNTING ENTRIES	
			Ref.	Amount
	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:


 ANALIN 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
ibility er	ACCOUNTING ENTRIES				
	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  
ADMINISTRATIVE ASSISTANT III

## JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL  
MARGUS, GLANNo.  
DateRA 2025-02-003  
February 28, 2025

Collection	Cash Disbursement	Check Disbursement	X	GJ
nsibility nter	ACCOUNTING ENTRIES			
	Account Name and Explanation	Account Code	Ref.	Amount
				Debit      Credit
	Due to GOCC Other Payables- PLIs Cash-National Treasury, MDS	2020106000 2999999000 1010404000		118,761.52 692,600.77 811,362.29
	Cash Other Payables -Service Income <i>Collection of service fee</i>			7,583.00 7,583.00
	Cash-Treasury Cash <i>Remittance to BTr - February 2025</i>			7,583.00 7,583.00
				831,164.73      831,164.73

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 2025-02-005  
 February 28, 2025

Collection	Cash Disbursement	Check Disbursement		X	GJ
esponsibility Center	Account Name and Explanation	ACCOUNTING ENTRIES			
		Account Code	Ref.	Amount	
				Debit	Credit
	Due to GSIS Due to Pag-IBIG Due to Philhealth Cash-National Treasury, MDS <i>To record payment of remittances</i> February 2025	2020102000 2020103000 2020104000 1010404000		634,650.10 26,000.00 104,456.68	765,106.78
				765,106.78	765,106.78
Certified Correct:					
 <i>Analyn H. Erida</i> 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 2025-02-006

February 28, 2025

Collection	Cash Disbursement	Check Disbursement			X	GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES		
				Debit	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				
	Due to BIR	2020101000				
	<i>To record MOOE for the month of February 2025</i>					
					294,574.15	294,574.15

**Certified Correct:**

*Open*  
ANALYN H. ERIDA  
ADMINISTRATIVE ASSISTANT

## JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL  
MARGUS, GLANNo.  
DateRA 2025-02-007  
February 28, 2025

Cash Disbursement		Check Disbursement		X	GJ
ibility er	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES	
				Debit	Amount
	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  
 ADMINISTRATIVE ASSISTANT III