



Republic of the Philippines
Department of Education
Region XI
Division of Sarangani
South Cotabato District

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



Republic of the Philippines
Department of Education
Region XI
Division of Sarangani
South Cotabato District

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



PRE-CLOSING TRIAL BALANCE
As of March 31, 2025

Account Code	Account Name	DEBIT	CREDIT
1010403000	Cash-Treasury/Agency Deposit, Trust	226,803.84	
1010404000	Cash - Modified Disbursement System (MDS), Regular		
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		850,342.74
2020102000	Due to GSIS		64,400.00
2020103000	Due to Pag-IBIG		120,314.94
2020104000	Due to PhilHealth		226,803.84
2999999000	Other Payables		
2010102000	Due to Officers and Employees		16,279,474.64
3010101000	Accumulated Surplus/(Deficit)		8,154,815.76
4030101000	Subsidy from National Government		
4040202000	Income from Grants and Donations in Kind	6,037,394.36	
5010101000	Salaries and Wages - Regular		
5010103000	Salaries and Wages - Substitute Teacher		369,354.84
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	700,021.62	
5010302000	Pag-IBIG Contributions		37,200.00
5010303000	PhilHealth Contributions		147,203.74
5010304000	Employees Compensation Insurance Premiums		18,600.00
5010499000	Other Personnel Benefits		
1990102000	Advances for Payroll		
1990104000	Advances to Officers and Employees		
1990101000	Advances for Operating Expenses	147,816.48	
5020101000	Traveling Expenses - Local		126,844.00
5020201000	Training Expenses		95,321.25
5020301000	Office Supplies Expenses		197,852.35
5020399000	Other Supplies and Materials Expenses		
5020401000	Water		84,922.73
5020402000	Electricity Expenses		
5020502001	Mobile Expenses		11,000.00
5020503000	Internet Subscription Expenses		
5021304002	Repairs and Maintenance - Buildings and Other Structures-School Bldgs.		13,882.50
5021502000	Fidelity Bond Premiums		
5029902000	Printing and Publication Expenses		20,000.00
5029903000	Representation Expenses		
5020311002	Chalk/ Cash Allowance		148,350.00
5021202000	Janitorial Services		21,900.00
5021203000	Security Services		
TOTAL		27,413,705.73	27,413,705.73

Certified Correct:

Margie B. Morales
ANALYST H. ERIDA
Administrative Assistant III

Noted by:

Margie B. Morales
School Principal II



DepEd

Department of Education

REPUBLIC OF THE PHILIPPINES
Region XII
Division of Sarangani
South Glan District

17.10.15



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

DETAILED STATEMENT OF FINANCIAL PERFORMANCE

For the Period Ended March 31, 2025

Assistance and Subsidies

Subsidy from National Government	4030101000	8,154,815.76
Total Revenue		8,154,815.76

Less: Current Operating Expenses

Salaries and Wages - Regular	5010101000	6,037,394.36
Salaries and Wages - Substitute Teacher	5010103000	
Personnel Economic Relief Allowance (PERA)	5010201000	369,354.84
Clothing/Uniform Allowance	5010204000	
Mid-Year Bonus	5010299036	
Life and Retirement Insurance Contributions	5010301000	700,021.62
Pag-Ibig Contributions	5010302000	37,200.00
Philhealth Contributions	5010303000	147,203.74
ECC Contributions	5010304000	18,600.00
Other Personnel Benefit	5010499000	
Advances for Operating Expenses	1990101000	
Travelling Expenses - Local	5020101000	147,816.48
Training Expenses	5020201000	126,844.00
Office Supplies Expense	5020301000	95,321.25
Chalk Allowance	5020311000	
Other Supplies Expenses	5020399000	197,852.35
Water Expense	5020401000	
Electricity Expenses	5020402000	84,922.73
Mobile Expenses	5020502001	
Internet Subscription Expenses	5020503000	11,000.00
Representation Expenses	5029903000	20,000.00
Printing and Publication Expenses	5029902000	
Repair and Maintenance - Building and Other Structure	5021304002	
Labor and Wages	5021601000	
Fidelity Bond Premiums	5021503000	13,882.50
Janitorial Services	5021202000	148,350.00
Security Services	5021203000	21,900.00
Total Operating Expenses		8,177,663.87

Surplus for the period

(22,848.11)

Certified Correct:

Margie B. Morales
ANALYN H. ERIDA
Administrative Assistant III

Noted by:
Margie B. Morales
MARGIE B. MORALES
School Principal II



REPUBLIC OF THE PHILIPPINES
DepED Department of Education 
Division of Sarangani
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
Statement of Net Assets/Equity
As of March 31, 2025



2024

Net Assets/(Deficit)-Equity Beginning	16,279,474.64
Add:	
Surplus for the period	(22,848.11)
Prior Years Adjustment	-
Net Assets/Equity, End	<u>16,256,626.53</u>

Prepared by:

Analyn H. Erida
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

Margie B. Morales
MARGIE B. MORALES
Principal II



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



Statement of Financial Position

As of March 31, 2025

ASSETS

Current Assets

Cash and Cash Equivalents

Cash -Treasury /Agency Deposit, trust	226,803.84
Cash - National Treasury, MDS	-

Total Current Assets

226,803.84

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

17,518,488.05

LIABILITIES

Current Liabilities

Due to Officers and Employees

850,342.74

Due to GSIS

64,400.00

Due to Pag ibig

120,314.94

Due to Philhealth

226,803.84

Other Payables

1,261,861.52

Total Current Liabilities

TOTAL LIABILITIES

1,261,861.52

NET ASSETS/ EQUITY

Accumulated Surplus/Deficit

16,256,626.53

TOTAL LIABILITIES AND NET ASSETS/EQUITY

17,518,488.05

Certified Correct:

Analyn H. Erida
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

Margie B. Morales
MARGIE B. MORALES
School Principal II



STATEMENT OF CASH FLOWS
As of March 31, 2025

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	7,935,897.00	7,935,897.00
Regular Budget/Accounts		
Trust Accounts/Funds		
Receipts of NTA		
Collection of Registration/Seminar Fees	22,503.50	226,803.84
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 or grants and donations		
Receipt of cash dividends from enterprises		
Receipt of performance/bidders/bail bond(s)		
Receipts of Interest Income		
Cancelled/Uncashed/Stale Checks (including RUF and Continuous forms)		
Other Cash Receipts		
		8,162,700.84
Less : Cash Outflows		
Cash payment of Operating expenses		5,456,007.74
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		2,479,889.26
GSIS		
Philhealth		
Pag-Ibig		
Other Payables- GOCC	354,676.92	
Other Payables - Service income	22,503.50	
Other Payables- PLIs	2,102,708.84	
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		7,935,897.00

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		
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

226,803.84

Add: Cash Balance, Beginning

226,803.84

Cash Balance, Ending

Prepared by:

Analyn H. Erida

ANALYN H. ERIDA
Administrative Assistant III

Approved by:

Margie B. Morales

Margie B. Morales
School Principal II



DepED Department of Education
 REPUBLIC OF THE PHILIPPINES
 Region XII
 Division of SARANGANI
 South Glan District
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



REPORT ON SUBSIDY FROM NATIONAL GOVERNMENT
As of March 31, 2025

NCA RECEIVED	7,935,897.00
ADD:: TRA ISSUED	218,918.76
TOTAL	8,154,815.76
LESS: UNUSED NCA	-
TOTAL SUBSIDY	<u>8,154,815.76</u>
 TOTAL SUBSIDY PER TRIAL BALANCE	 <u>8,154,815.76</u>

PREPARED BY:

Analyn
ANALYN H. ERIDA
 Administartive Assistant III

NOTED BY:

Margie
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 March 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: March 1 - 31, 2025
Address of Depository Bank
Sarangani Cultural Center, Alabel, Sarangani Province

1 _____
2 _____
3 _____
4 _____
Sub-Total _____

ADJUSTED BOOK BALANCE

BALANCE PER BANK STATEMENT -Add (Deduct)

1 _____
2 _____
3 _____
Sub-Total _____

ADJUSTED BANK BALANCE

0.00

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

Alynn D. Erida
ALYNN D. 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, GLAN

No.
Date

RA 2025-03-007
March 28, 2025

Collection	Cash Disbursement	Check Disbursement			X	GI	
Responsibility Center	ACCOUNTING ENTRIES					Amount	
	Account Name and Explanation	Account Code	Ref.		Debit	Credit	
	Due to BIR Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (PS) March 2025</i>	2020101000 1010407000			69,200.00	69,200.00	
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA(PS) March 2025</i>	1010407000 4030101000			69,200.00	69,200.00	
	Due to BIR Cash-Tax Remittance Advice <i>To recognize remittance of taxes withheld through TRA (MOOE) MArch 2025</i>	2020101000 1010407000			3,509.38	3,509.3	
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA (MOOE) March 2025</i>	1010407000 4030101000			3,509.38	3,509.3	

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 2025-03-002
March 28, 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		2,107,849.20	
	PERA	5010201000		124,000.00	
	Life and Retirement Insurance Cont.	5010301000		239,418.24	
	PAG-IBIG Contributions	5010302000		12,400.00	
	PHILHEALTH Contributions	5010303000		49,878.80	
	ECC Contributions	5010304000		6,200.00	
	Cash-National Treasury, MDS	1010404000			891,172.40
	Due to BIR	2020101000			69,200.00
	Due to Pag-IBIG	2020103000			24,800.00
	Due to Philhealth	2020104000			99,757.60
	Due to GSIS	2020102000			634,539.50
	Due to GOCC	2020106000			119,742.50
	Other Payables	2999999000			700,534.00
	<i>To record Salaries and Wages for PS for the month of March 2025</i>				
				2,539,746.24	2,539,746.24
	Certified Correct:				

Certified Correct:

Genie
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 2025-03-004
 March 28, 2025

Collection	Cash Disbursement	Check Disbursement			X	GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES		
				Amount		
				Debit	Credit	
	Salaries and Wages - Regular Cash-National Treasury, MDS <i>To record payment of salary differential</i>	5010102000 1010404000		29,102.91		29,102.91
				29,102.91		29,102.91

Certified Correct:

Ana
 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 2023-03-007

Date

March 28, 2023

Collection	Cash Disbursement	Check Disbursement	X	GI
ACCOUNTING ENTRIES				
nsibility	Account Name and Explanation	Account Code	Ref.	Amount
nter				
	Salaries and Wages - Regular	5010101000		2,107,849.20
	PERA	5010201000		124,000.00
	Life and Retirement Insurance Cont.	5010301000		239,418.24
	PAG-IBIG Contributions	5010302000		12,400.00
	PHILHEALTH Contributions	5010303000		49,878.80
	ECC Contributions	5010304000		6,200.00
	Cash-National Treasury, MDS	1010404000		891,172.40
	Due to BIR	2020101000		69,200.00
	Due to Pag-IBIG	2020103000		24,800.00
	Due to Philhealth	2020104000		99,757.60
	Due to GSIS	2020102000		634,539.54
	Due to GOCC	2020106000		119,742.51
	Other Payables	2999999000		700,534.19
	<i>To record Salaries and Wages for PS for the month of March 2025</i>			
				2,539,746.24
				2,539,746.24
	Certified Correct:			
	<i>Anaen H. Erida</i>			
	ANAEEN H. ERIDA			
	ADMINISTRATIVE ASSISTANT III			

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GLANNo.
DateRA 2025-03-004
March 28, 2025

Collection	Cash Disbursement	Check Disbursement			X	GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES		
				Amount		
				Debit	Credit	
	Salaries and Wages - Regular Cash-National Treasury, MDS <i>To record payment of salary differential</i>	5010102000 1010404000		29,102.91		29,102.91
					29,102.91	29,102.91
	Certified Correct:					
				<i>Ana M. Erida</i> ANNA M. ERIDA ADMINISTRATIVE ASSISTANT III		

JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL
MARGUS, GLANNo.
Date

RA 2025-02-001

March 3, 2025

Collection	Cash Disbursement	Check Disbursement		X	GJ
Sponsbility Center	ACCOUNTING ENTRIES				
	Account Name and Explaination	Account Code	Ref.	Amount	
				Debit	Credit
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA PS for the Month of March, 2025</i>	1010404000 4030101000	P	2,132,000.00	P 2,132,000.00
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA MOOE for the Month of March, 2025</i>	1010404000 4030101000		285,000.00	285,000.00
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA for Salary differential march 2025</i>	1010404000 4030101000		207,299.00	207,299.00
				2,624,299.00	2,624,299.00

Certified Correct:


 ANALYN H. ERIDA

ADMINISTRATIVE ASSISTANT III