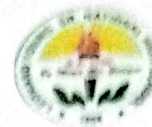




Republic of the Philippines
Department of Education
Region XI
Division Office - South Cebu District



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



Republic of the Philippines
Department of Education
Region XI
Division Office - South Cebu District



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE As of March 31, 2025

Account Code	Account Name	DEBIT	CREDIT
		226,803.84	
1010403000	Cash-Treasury/Agency Deposit, Trust		
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	700,021.62	
5010301000	Retirement and Life Insurance Premiums	37,200.00	
5010302000	Pag-IBIG Contributions	147,203.74	
5010303000	PhilHealth Contributions	18,600.00	
5010304000	Employees Compensation Insurance Premiums		
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:

ANALYN H. ERIDA
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

MARGIE B. MORALES
MARGIE B. MORALES
School Principal II



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 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:

Analyne 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 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

16,256,626.53

Prepared by:

Analyn H. Erida
ANALYN H. ERIDA
Administrative Assistant III

Noted by:

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 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:

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 Barangay
South Glari District
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



STATEMENT OF CASH FLOWS
As of March 31, 2026

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)

Regular Budget/Accounts	7,935,897.00	7,935,897.00
Trust Accounts/Funds	-	-

Receipts of NTA

Collection of Registration/Seminar Fees	22,603.60	226,803.84
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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/ball bond(s)

Receipts of Interest Income

Cancelled/Uncashed/State Checks (including ROR and Continuous terms)

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 w/holding 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/State Checks

Cash settlement of disallowances and other charges

Refund of Unexpended balances Grants and Donations

Unused NCAs

Other cash payments

7,935,897.00

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 or 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
Administrative Assistant III

Approved by:

MARGE 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 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><u>8,154,815.76</u></u>
 TOTAL SUBSIDY PER TRIAL BALANCE	 <u><u>8,154,815.76</u></u>

PREPARED BY:

Analynda
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 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
Address of Depository Bank
Sarangani Cultural Center, Alabel, Sarangani Province

Period Covered:
March 1 - 31, 2025

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.


ALYSSA 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 2025-03-007
March 28, 2025

Collection ☐ Cash Disbursement ☒ Check Disbursement ☐ X ☐ GJ

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) 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:

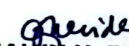
ANALYN H. ERIDA
ANALYN H. ERIDA
ADMINISTRATIVE ASSISTANT III

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

No. RA 2025-03-002
 Date March 28, 2025

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

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 2025-03-004 Date March 28, 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	5010102000		29,102.91	
	Cash-National Treasury, MDS	1010404000			29,102.91
	<i>To record payment of salary differential</i>				
				29,102.91	29,102.91
Certified Correct: <div style="display: flex; justify-content: flex-end; align-items: center;"> <div> ANALYN H. ERIDA ADMINISTRATIVE ASSISTANT III </div> </div>					

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

No.
Date

RA 1035-03-001
 March 28, 2025

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

Ana H. Erida
ANALYN H. ERIDA
 ADMINISTRATIVE ASSISTANT III

JOURNAL ENTRY VOUCHER

Department of Education

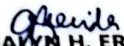
Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

MARGUS, GLAN

No.
Date

RA 2025-03-004
March 28, 2025

Collection	Cash Disbursement	Check Disbursement		X	GJ
Responsibility Center	ACCOUNTING ENTRIES				
	Account Name and Explanation	Account Code	Ref.	Amount	
				Debit	Credit
	Salaries and Wages - Regular	5010102000		29,102.91	
	Cash-National Treasury, MDS	1010404000			29,102.91
	<i>To record payment of salary differential</i>				
				29,102.91	29,102.91
Certified Correct:					
 ANAYN 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 2025-02-001
 March 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 March, 2025</i>	1010404000 4030101000	P	2,132,000.00	P 2,132,000.000
	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	285,000.000
	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
 ANALYN H. ERIDA

ADMINISTRATIVE ASSISTANT III