



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE  
As of May 31, 2025

Account Code	Account Name	DEBIT	CREDIT
1010403000	Cash-Treasury/Agency Deposit, Trust	234,624.71	
1010404000	Cash - Modified Disbursement System (MDS), Regular	13,920.50	
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	784,412.60	
2020102000	Due to GSIS	64,400.00	
2020103000	Due to Pag-IBIG	130,182.44	
2020104000	Due to PhilHealth	234,624.71	
2999999000	Other Payables		
2010102000	Due to Officers and Employees	16,279,474.64	
3010101000	Accumulated Surplus/(Deficit)	16,070,911.77	
4030101000	Subsidy from National Government		
4040202000	Income from Grants and Donations in Kind	9,996,727.58	
5010101000	Salaries and Wages - Regular	73,692.00	
5010103000	Salaries and Wages - Substitute Teacher	617,354.84	
5010201000	Personnel Economic Relief Allowance (PERA)		
5010211000	Honoraria	434,000.00	
5010204000	Clothing/Uniform Allowance		
5010403001	Terminal Leave Benefits		
5010299014	Performance Based Bonus	1,995,436.00	
5010299036	Mid-Year Bonus	1,178,892.18	
5010301000	Retirement and Life Insurance Premiums	62,000.00	
5010302000	Pag-IBIG Contributions	246,968.44	
5010303000	PhilHealth Contributions	31,000.00	
5010304000	Employees Compensation Insurance Premiums		
5010499000	Other Personnel Benefits		
1990102000	Advances for Payroll		
1990104000	Advances to Officers and Employees		
1990101000	Advances for Operating Expenses		
5020101000	Traveling Expenses - Local	183,066.48	
5020201000	Training Expenses	160,794.00	
5020301000	Office Supplies Expenses	226,352.50	
5020399000	Other Supplies and Materials Expenses	338,990.06	
5020401000	Water		
5020402000	Electricity Expenses	156,920.16	
5020502001	Mobile Expenses		
5020503000	Internet Subscription Expenses	18,750.00	
5021304002	Repairs and Maintenance - Buildings and Other Structures-School Bldgs.		
5021502000	Fidelity Bond Premiums	13,882.50	
5029902000	Printing and Publication Expenses		
5029903000	Representation Expenses	20,000.00	
5020311002	Chalk/ Cash Allowance		
5021202000	Janitorial Services	232,050.00	
5021203000	Security Services	36,900.00	
<b>TOTAL</b>		<b>35,281,559.97</b>	<b>35,281,559.97</b>

Certified Correct:

*Alenix*  
ANALYN H. ERIDA  
Administrative Assistant III

Noted by:

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



LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
For the Period Ended April 30, 2025

Assistance and Subsidies

Subsidy from National Government  
Total Revenue

4030101000  
16,070,911.77

**16,070,911.77**

Less: Current Operating Expenses

Salaries and Wages - Regular	5010101000	9,996,727.58
Salaries and Wages - Substitute Teacher	5010103000	73,692.00
Personnel Economic Relief Allowance (PERA)	5010201000	617,354.84
Clothing/Uniform Allowance	5010204000	434,000.00
Mid-Year Bonus	5010299036	1,995,436.00
Life and Retirement Insurance Contributions	5010301000	1,178,892.18
Pag-Ibig Contributions	5010302000	62,000.00
Philhealth Contributions	5010303000	246,968.44
ECC Contributions	5010304000	31,000.00
Other Personnel Benefit	5010499000	
Advances for Operating Expenses	1990101000	183,066.48
Travelling Expenses - Local	5020101000	160,794.00
Training Expenses	5020201000	226,352.50
Office Supplies Expense	5020301000	
Chalk Allowance	5020311000	338,990.06
Other Supplies Expenses	5020399000	
Water Expense	5020401000	156,920.16
Electricity Expenses	5020402000	
Mobile Expenses	5020502001	18,750.00
Internet Subscription Expenses	5020503000	20,000.00
Representation Expenses	5029903000	
Printing and Publication Expenses	5029902000	
Repair and Maintenance - Building and Other Structure	5021304002	
Labor and Wages	5021601000	
Fidelity Bond Premiums	5021503000	13,882.50
Janitorial Services	5021202000	232,050.00
Security Services	5021203000	36,900.00
<b>Total Operating Expenses</b>		<b>16,023,776.74</b>

Surplus for the period

**47,135.03**

Certified Correct:

*Anaelyn H. Erida*  
ANAEYN H. ERIDA  
Administrative Assistant III

Noted by:

*Marcie B. Morales*  
MARCIE B. MORALES  
School Principal II



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REPUBLIC OF THE PHILIPPINES



Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

Statement of Net Assets/Equity

As of May 31, 2025



2024

Net Assets/(Deficit)-Equity Beginning	16,279,474.64
Add:	
Surplus for the period	47,135.03
Prior Years Adjustment	-
Net Assets/Equity, End	<u>16,326,609.67</u>

Prepared by:

*Ana*  
ANALYN H. ERIDA  
Administrative Assistant III

Noted by:

*Marge B. Morales*  
MARGE B. MORALES  
Principal II



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



Statement of Financial Position  
As of May 31, 2025

**ASSETS**

**Current Assets**

**Cash and Cash Equivalents**

Cash -Treasury /Agency Deposit, trust	234,624.71
Cash - National Treasury, MDS	13,920.50
<b>Total Current Assets</b>	<b>248,545.21</b>

**Non-Current Assets**

**Property, Plant and Equipment**

Land	3,000,000.00
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**Buildings and Other Structures**

School Buildings	16,009,238.02
Accumulated Depreciation-School Building	(1,717,553.81)
<b>Net Value</b>	<b>14,291,684.21</b>
<b>Total Non-Current Assets</b>	<b>17,291,684.21</b>
<b>TOTAL ASSETS</b>	<b>17,540,229.42</b>

**LIABILITIES**

**Current Liabilities**

Due to Officers and Employees	784,412.60
Due to GSIS	64,400.00
Due to Pag ibig	130,182.44
Due to Philhealth	234,624.71
<b>Total Current Liabilities</b>	<b>1,213,619.75</b>

**TOTAL LIABILITIES**

**NET ASSETS/ EQUITY**

Accumulated Surplus/Deficit	<b>16,326,609.67</b>
<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>17,540,229.42</b>

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 13  
Division of Budget  
Budget Office Director  
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL



STATEMENT OF CASH FLOWS  
As of May 31, 2023

**Cash Flow from Operating Activities:**

**Cash Inflows:**

Receipt of Notice of Cash Allocation (NCA)	15,708,494.00	15,708,494.00
Regular Budget/Accounts		
Trust Accounts/Funds		
Receipts of NTA		
Collection of Registration/Seminar Fees	38,160.37	242,480.71
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/State Checks (including RUF and Continuous forms)		
Other Cash Receipts		
		15,950,555.71
<b>Less : Cash Outflows</b>		
Cash payment of Operating expenses	11,727,440.84	
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 wholding taxes not covered by TRA		
Remittance of Mandatory Deductions and PLIs	4,185,354.50	
GSIS		
Philhealth		
Pag-Ibig		
Other Payables- GOCC	628,987.90	
Other Payables - Service income	38,160.37	
Other Payables- PLIs	3,518,206.23	
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		
		15,912,795.34

**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 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**

38,160.37

**Add: Cash Balance, Beginning**

38,160.37

**Cash Balance, Ending**

Prepared by:

*Margie B. Morales*

ANALYN H. ERIDA  
Administrative Assistant III

Approved by:

*Margie B. Morales*

School Principal II



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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 May 31, 2025**

NCA RECEIVED	15,708,495.00
ADD:: TRA ISSUED	362,416.77
TOTAL	16,070,911.77
LESS: UNUSED NCA	-
<b>TOTAL SUBSIDY</b>	<b><u>16,070,911.77</u></b>
 <b>TOTAL SUBSIDY PER TRIAL BALANCE</b>	 <b><u>16,070,911.77</u></b>

PREPARED BY:

*Analyn*  
**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 May 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: May 1 - 31, 2025  
Address of Depository Bank  
Sarangani Cultural Center, Alabel, Sarangani Province

1  
2  
3  
4  
Sub-Total

13,920.50

<b>ADJUSTED BOOK BALANCE</b>	13,920.50
<b>BALANCE PER BANK STATEMENT -Add (Deduct)</b>	13,920.50
1	
2	
3	
Sub-Total	
<b>ADJUSTED BANK BALANCE</b>	13,920.50

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

*Anaide*  
**ANALIE 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. RA 2025-05-001  
 Date May 2, 2025

Collection	Cash Disbursement	Check Disbursement			X	GJ
Responsibility Center	ACCOUNTING ENTRIES					
	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 May, 2025</i>	1010404000 4030101000	P	4,182,000.00	P	4,182,000.00
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA MOOE for the Month of May, 2025</i>	1010404000 4030101000		275,000.00		275,000.00
	Cash-National Treasury, MDS Subsidy Income from NG <i>To record NCA for Salary differential may 2025</i>	1010404000 4030101000		207,299.00		207,299.00
				4,664,299.00		4,664,299.00

Certified Correct:

*Anaayn H. Erida*  
 ANAAYN 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 2025-05-002  
 May 30, 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	5010101000		1,982,732.94
	PERA	5010201000		124,000.00
	Life and Retirement Insurance Cont.	5010301000		239,452.32
	PAG-IBIG Contributions	5010302000		12,400.00
	PHILHEALTH Contributions	5010303000		49,885.90
	ECC Contributions	5010304000		6,200.00
	Cash-National Treasury, MDS	1010404000		729,786.24
	Due to BIR	2020101000		69,200.00
	Due to Pag-IBIG	2020103000		24,800.00
	Due to Philhealth	2020104000		99,771.80
	Due to GSIS	2020102000		636,316.93
	Due to GOCC	2020106000		140,458.24
	Other Payables	2999999000		714,337.95
	<i>To record Salaries and Wages for PS for the month of May 2025</i>			
				2,414,671.16
				2,414,671.16
	Certified Correct:			
	 <b>ANALYN H. ERIDA</b> ADMINISTRATIVE ASSISTANT III			

## JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL  
MARGUS, GLANNo.  
DateRA 2025-05-003  
May 30, 2025

Collection	Cash Disbursement	Check Disbursement	ACCOUNTING ENTRIES		X	GJ
			Account Name and Explanation	Account Code	Ref.	
Responsibility Center						
	Due to GOCC Other Payables- PLIs Cash-National Treasury, MDS			2020106000 2999999000 1010404000		139,755.95 707,204.24 846,960.19
	Cash Other Payables -Service Income <i>Collection of service fee</i>					7,836.00 7,836.00
	Cash-Treasury Cash <i>Remittance to BTr - May 2025</i>					7,836.00 7,836.00
						867,268.63
						867,268.63
	Certified Correct:					
	 ANELYN H. ERIDA ADMINISTRATIVE ASSISTANT III					

## JOURNAL ENTRY VOUCHER

Department of Education

Division of Sarangani

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL  
MARGUS, GLANNo.  
DateRA 2025-05-004  
May 30, 2025

Collection	Cash Disbursement	Check Disbursement	ACCOUNTING ENTRIES		X GJ		
			Account Name and Explanation	Account Code	Ref.		
Responsibility Center						Debit	Credit
	Salaries and Wages - Regular Cash-National Treasury, MDS <i>To record payment of salary Manuel Bagus Jan-Apr 2025</i>		5010102000 1010404000			24,182.66	24,182.66
	Mid-Year-Bonus Cash-National Treasury, MDS <i>to record payment of midyear bonus 2025</i>		5010299036 1010404000			1,995,436.00	1,995,436.00
	Salaries and Wages - Substitute Cash-National Treasury, MDS <i>To record payment of substitute teacher feb-apr 2025</i>		5010102000 1010404000			73,692.00	73,692.00
						2,093,310.66	2,093,310.66
	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, GLANNo.  
DateRA 2025-05-005  
May 30, 2025

Collection	Cash Disbursement	Check Disbursement	ACCOUNTING ENTRIES		
			Ref.	Amount	
Responsibility Center	Account Name and Explanation	Account Code	Debit	Credit	
	Due to GSIS	2020102000		636,316.93	
	Due to Pag-IBIG	2020103000		24,800.00	
	Due to Philhealth	2020104000		99,771.80	
	Cash-National Treasury, MDS	1010404000			760,888.73
	<i>To record payment of remittances</i>				
	May 2025				
				760,888.73	760,888.73
	Certified Correct:				
	<i>Anaelyn 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, GLANNo.  
DateRA 2025-05-006  
May 30, 2025

Collection	Cash Disbursement	Check Disbursement			X GJ
Responsibility Center	Account Name and Explanation	Account Code	Ref.	ACCOUNTING ENTRIES	
				Debit	Credit
Traveling Expenses - Local	5020101000			13,715.00	
Training Expenses	5020201000			11,000.00	
Other General Services	5021299000				
Repairs and Maintenance-Buildings and Other Structures- School Bldg	5021304002			-	
Representation Expenses	5029903000			-	
Other Supplies Expenses	5020399000			77,150.00	
Office Supplies Expenses	5020301000			51,856.25	
Internet Expenses	5020503000			2,750.00	
Mobile Expenses	5020502001			-	
Electricity Expenses	5020402000			37,527.31	
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			-	
Security Services	5021203000			5,000.00	
Janitorial Services	5021203000			37,750.00	
Cash-National Treasury, MDS	1010404000				
Due to BIR	2020101000				
<i>To record MOOE for the month of May 2025</i>					
				236,748.56	236,748

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 2025-05-007  
May 30, 2025

Collection	Cash Disbursement	Check Disbursement	X	GJ
Responsibility Center	ACCOUNTING ENTRIES			
	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) May 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) May 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) May 2025</i>	2020101000 1010407000		3,291.01      3,291.01
	Cash-Tax Remittance Advice Subsidy from National Government <i>To recognize constructive receipt of NCA for TRA (MOOE) May 2025</i>	1010407000 4030101000		3,291.01      3,291.01

Certified Correct:

  
 ANALYN H. ERIDA  
 ADMINISTRATIVE ASSISTANT III