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

LEONARD YOUNG SR. NATIONAL HIGH SCHOOL

PRE-CLOSING TRIAL BALANCE
As of June 30, 2025

Account Code	Account Name	DEBIT	CREDIT
1010403000	Cash-Treasury/Agency Deposit, Trust	250,245.08	
1010404000	Cash - Modified Disbursement System (MDS), Regular	-	
1040401000	Office Supplies Inventory		
1040499000	Other Supplies and Materials Inventory		
1060101000	Land	3,000,000.00	
1060402000	School Buildings	16,009,238.02	
1060402100	Accumulated Depreciation - School Buildings		1,717,553.81
2020102000	Due to GSIS		728,648.00
2020103000	Due to Pag-IBIG		88,800.00
2020104000	Due to PhilHealth		135,213.29
2999999000	Other Payables		250,245.08
2010102000	Due to Officers and Employees		
3010101000	Accumulated Surplus/(Deficit)		16,279,474.64
4030101000	Subsidy from National Government		18,821,845.96
4040202000	Income from Grants and Donations in Kind		
5010101000	Salaries and Wages - Regular	11,931,590.73	
5010103000	Salaries and Wages - Substitute Teacher	139,844.16	
5010201000	Personnel Economic Relief Allowance (PERA)	739,354.84	
5010211000	Honoraria		
5010204000	Clothing/Uniform Allowance	434,000.00	
5010403001	Terminal Leave Benefits		
5010299014	Performance Based Bonus		
5010299036	Mid-Year Bonus	1,995,436.00	
5010301000	Retirement and Life Insurance Premiums	1,413,117.30	
5010302000	Pag-IBIG Contributions	74,200.00	
5010303000	PhilHealth Contributions	295,765.34	
5010304000	Employees Compensation Insurance Premiums	37,100.00	
5010499000	Other Personnel Benefits		
1990102000	Advances for Payroll		
1990104000	Advances to Officers and Employees		
1990101000	Advances for Operating Expenses		
5020101000	Traveling Expenses - Local	258,596.34	
5020201000	Training Expenses	194,794.00	
5020301000	Office Supplies Expenses	308,742.25	
5020399000	Other Supplies and Materials Expenses	390,488.06	
5020401000	Water		
5020402000	Electricity Expenses	167,236.16	
5020502001	Mobile Expenses		
5020503000	Internet Subscription Expenses	22,550.00	
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	25,500.00	
5020311002	Chalk/ Cash Allowance		
5021202000	Janitorial Services	272,050.00	
5021203000	Security Services	48,050.00	
TOTAL		**38,021,780.78**	**38,021,780.7**

Certified Correct:

ANALYN H. ERIDA
Administrative Assistant III

Noted by:

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 June 30, 2025

Assistance and Subsidies		
Subsidy from National Government	4030101000	18,821,845.96
Total Revenue		**18,821,845.96**
Less: Current Operating Expenses		
Salaries and Wages - Regular	5010101000	11,931,590.73
Salaries and Wages - Substitute Teacher	5010103000	139,844.16
Personnel Economic Relief Allowance (PERA)	5010201000	739,354.84
Clothing/Uniform Allowance	5010204000	434,000.00
Mid-Year Bonus	5010299036	1,995,436.00
Life and Retirement Insurance Contributions	5010301000	1,413,117.30
Pag-Ibig Contributions	5010302000	74,200.00
Philhealth Contributions	5010303000	295,765.34
ECC Contributions	5010304000	37,100.00
Other Personnel Benefit	5010499000	
Advances for Operating Expenses	1990101000	
Travelling Expenses - Local	5020101000	258,596.34
Training Expenses	5020201000	194,794.00
Office Supplies Expense	5020301000	308,742.25
Chalk Allowance	5020311000	
Other Supplies Expenses	5020399000	390,488.06
Water Expense	5020401000	
Electricity Expenses	5020402000	167,236.16
Mobile Expenses	5020502001	
Internet Subscription Expenses	5020503000	22,550.00
Representation Expenses	5029903000	25,500.00
Printing and Publication Expenses	5029902000	
Repair and Maintenance - Building and Other Structure	5021304002	
Labor and Wages	5021601000	
Fidelity Bond Premuims	5021503000	13,882.50
Janitorial Services	5021202000	272,050.00
Security Services	5021203000	48,050.00
Total Operating Expenses		**18,762,297.68**
Surplus for the period		**59,548.28**

Certified Correct:

ANALYN H. ERIDA
Administrative Assistant III

Noted by:

MARJIE 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 June 30, 2025

	2024
Net Assets/(Deficit)-Equity Beginning	16,279,474.64
Add:	
Surplus for the period	59,548.28
Prior Years Adjustment	-
	-
Net Assets/Equity, End	16,339,022.92

Prepared by:

ANALYN H. ERIDA
Administartive Assistant III

Noted by:

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 June 30, 2025

ASSETS	
Current Assets	
Cash and Cash Equivalents	
Cash -Treasury /Agency Deposit, trust	250,245.08
Cash - National Treasury, MDS	-
Total Current Assets	**250,245.08**
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	**17,541,929.29**
LIABILITIES	
Current Liabilities	
Due to Officers and Employees	
Due to GSIS	728,648.00
Due to Pag ibig	88,800.00
Due to Philhealth	135,213.29
Other Payables	250,245.08
Total Current Liabilities	**1,202,906.37**
TOTAL LIABILITIES	**1,202,906.37**
NET ASSSETS/ EQUITY	
Accumulated Surplus/Deficit	**16,339,022.92**
TOTAL LIABILITIES AND NET ASSETS/EQUITY	**17,541,929.29**

Certified Correct:

ANALYN H. ERIDA
Administartive Assistant III

Noted by:

MARGIE B. MORALES
School Principal II

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

STATEMENT OF CASH FLOWS
As of June 30, 2025

Cash Flow from Operating Activities:		
Cash Inflows:		
Receipt of Notice of Cash Allocation (NCA)		
Regular Budget/Accounts	18,390,794.00	
Trust Accounts/Funds	-	18,390,794.00
Receipts of NTA		-
Collection of Registration/Seminar Fees		-
Collection of Service Income	45,944.74	250,245.08
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 ROF and Continuous forms)		-
Other Cash Receipts		-
		18,641,039.08
Less : Cash Outflows		
Cash payment of Operating expenses		13,565,687.96
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	-	
Advacnes 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		5,029,406.38
GSIS		
Philhealth		
Pag-Ibig		
Other Payables- GOCC	757,637.33	
Other Payables - Service income	45,944.74	
Other Payables- PLIs	4,225,824.31	
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		18,595,094.34
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		45,944.74
Add: Cash Balance, Beginning		-
Cash Balance, Ending		45,944.74

Prepared by:

ANALYN H. ERIDA
Administrative Assistant III

Approved by:

MARGIE B. MORALES
School Principal II

REPUBLIC OF THE PHILIPPINES
DepED 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 June 30, 2025

NCA RECEIVED	18,390,794.00
ADD:: TRA ISSUED	431,051.96
TOTAL	18,821,845.96
LESS: UNUSED NCA	-
TOTAL SUBSIDY	**18,821,845.96**
TOTAL SUBSIDY PER TRIAL BALANCE	**18,821,845.96**

PREPARED BY:

ANALYN H. ERIDA
Administartive Assistant III

NOTED BY:

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 June 30, 2025

	MDS Account Number:	2207-9005-27
Name of Book Account	Disbursing Officer	Period Covered:
LEONARD YOUNG SR. NATIONAL HIGH SCHOOL	**Ariel G. Rivamonte**	June 1 - 30, 2025
Authorized Depository Bank	Address of Depository Bank	
LAND BANK OF THE PHILIPPINES	Sarangani Cultural Center, Alabel, Sarangani Province	
Alabel Branch		

BOOK BALANCE- Add(Deduct)		-
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.

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. **RA 2025-06-001**
Date **June 2, 2025**

	Collection		Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Cash-National Treasury, MDS	1010404000	P	2,195,000.00	P
	Subsidy Income from NG	4030101000			2,195,000.000
	To record NCA PS for the Month of June, 2025				
	Cash-National Treasury, MDS	1010404000		280,000.00	
	Subsidy Income from NG	4030101000			280,000.000
	To record NCA MOOE for the Month of June, 2025				
	Cash-National Treasury, MDS	1010404000		207,299.00	
	Subsidy Income from NG	4030101000			207,299.00
	To record NCA for Salary differential june 2025				
				2,682,299.00	**2,682,299.00**

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 2025-06-002 Date June 27, 2025

Collection		Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

esponsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Salaries and Wages - Regular	5010101000		1,934,863.16	
	PERA	5010201000		122,000.00	
	Life and Retirement Insurance Cont.	5010301000		234,225.12	
	PAG-IBIG Contributions	5010302000		12,200.00	
	PHILHEALTH Contributions	5010303000		48,796.90	
	ECC Contributions	5010304000		6,100.00	
	Cash-National Treasury, MDS	1010404000			715,895.89
	Due to BIR	2020101000			66,300.00
	Due to Pag-IBIG	2020103000			24,400.00
	Due to Philhealth	2020104000			97,593.80
	Due to GSIS	2020102000			609,943.61
	Due to GOCC	2020106000			129,295.91
	Other Payables	2999999000			714,755.97
	To record Salaries and Wages for PS for the month of June 2025				
				2,358,185.18	**2,358,185.18**

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 2025-06-003**
Date **June 27, 2025**

	Collection			Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Due to GOCC	2020106000		128,649.43	
	Other Payables- PLIs	2999999000		707,618.08	
	Cash-National Treasury, MDS	1010404000			836,267.51
	Cash			7,784.37	
	Other Payables -Service Income				7,784.37
	Collection of service fee				
	Cash-Treasury			7,784.37	
	Cash				7,784.37
	Remittance to BTr - June 2025				
				856,472.69	**856,472.69**

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 2025-06-004**
Date **June 27, 2025**

Collection	**Cash Disbursement**	Check Disbursement	X GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Salaries and Wages - Regular	5010102000			
	Cash-National Treasury, MDS	1010404000			-
	To record payment of salary Manuel Bagus Jan-Apr 2025				
	Mid-Year-Bonus	5010299036			
	Cash-National Treasury, MDS	1010404000			-
	to record payment of midyear bonus 2025				
	Salaries and Wages - Substitute	5010102000		66,152.16	
	Cash-National Treasury, MDS	1010404000			66,152.16
	To record payment of substitute teacher from may-june 2025				
				66,152.16	**66,152.16**

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 2025-06-005
Date June 27, 2025

	Collection			Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Due to GSIS	2020102000		609,943.61	
	Due to Pag-IBIG	2020103000		24,400.00	
	Due to Philhealth	2020104000		97,593.80	
	Cash-National Treasury, MDS	1010404000			731,937.41
	To record payment of remittances				
	June 2025				
				731,937.41	**731,937.41**

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 2025-06-006
Date June 27, 2025

Collection		Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount	
				Debit	Credit
	Traveling Expenses - Local	5020101000		75,529.86	
	Training Expenses	5020201000		34,000.00	
	Other General Services	5021299000			
	Repairs and Maintenance-Buildings and Other Structures-School Bldg	5021304002		-	
	Representation Expenses	5029903000		5,500.00	
	Other Supplies Expenses	5020399000		51,498.00	
	Office Supplies Expenses	5020301000		82,389.75	
	Internet Expenses	5020503000		3,800.00	
	Mobile Expenses	5020502001		-	
	Electricity Expenses	5020402000		10,316.00	
	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		11,150.00	
	Janitorial Services	5021203000		40,000.00	
	Cash-National Treasury, MDS	1010404000			311,848.42
	Due to BIR	2020101000			2,335.19
	To record MOOE for the month of May 2025				
				314,183.61	**314,183.61**

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 2025-06-007**
Date **June 27, 2025**

	Collection		Cash Disbursement	Check Disbursement	X	GJ

ACCOUNTING ENTRIES

Responsibility Center	Account Name and Explaination	Account Code	Ref.	Amount Debit	Amount Credit
	Due to BIR	2020101000		66,300.00	
	Cash-Tax Remittance Advice	1010407000			66,300.00
	To recognize remittance of taxes witheld through TRA (PS) June 2025				
	Cash-Tax Remittance Advice	1010407000		66,300.00	
	Subsidy from National Government	4030101000			66,300.00
	To recognize constructive receipt of NCA for TRA(PS) June 2025				
	Due to BIR	2020101000		2,335.19	
	Cash-Tax Remittance Advice	1010407000			2,335.19
	To recognize remittance of taxes witheld through TRA (MOOE) June 2025				
	Cash-Tax Remittance Advice	1010407000		2,335.19	
	Subsidy from National Government	4030101000			2,335.19
	To recognize constructive receipt of NCA for TRA (MOOE) June 2025				

Certified Correct:

ANALYN H. ERIDA
ADMINISTRATIVE ASSISTANT III