



Republic of the Philippines  
Department of Education



Lun Pandidu National High School

REGULAR AGENCY FUND  
TRIAL BALANCE

As Of February 29, 2024

Org. Code 070010912182

Fund Cluster Code : 01

Location Co 128006000

MFO/PAP : 000000000000000

ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Cash - Treasury/Agency Deposit, Trust	1010403000	133,567.70	
Cash - Modified Disbursement System (MDS), Regular	1010404000	176,692.67	
Other Supplies and Materials Inventory	1040499000	31,524.00	
Semi-Expendable Office Equipment	1040502000	43,374.82	
Semi-Expendable Information and Communications Technology Equipmen	1040503000	368,990.34	
Semi-Expendable Technical and Scientific Equipment	1040513000	121,000.00	
Accumulated Depreciation - School Buildings	1060402100		2,567,463.25
Office Equipment	1060502000	146,209.81	
Accumulated Depreciation - Office Equipment	1060502100		138,321.75
Technical and Scientific Equipment	1060514000	532,000.00	
Accumulated Depreciation - Technical and Scientific Equipment	1060514100	14,597,302.16	
Due to Officers and Employees	2010102000	2,318.86	
Due to BIR	2020101000		
Due to GSIS	2020102000		28,217.72
Due to Pag-IBIG	2020103000		400.00
Due to PhilHealth	2020104000		2,700.00
Other Payables	2999999000		115,938.70
Accumulated Surplus/(Deficit)	3010101000		13,154,563.98
Subsidy from National Government	4030101000		5,619,989.25
Salaries and Wages - Regular	5010101000	4,041,600.64	
Salaries and Wages - Casual/Contractual	5010102000	27,638.00	
Salaries and Wages - Substitute Teacher	5010103000	29,454.55	
Personnel Economic Relief Allowance (PERA)	5010201000	244,078.73	
Retirement and Life Insurance Premiums	5010301000	486,985.98	
Pag-IBIG Contributions	5010302000	18,400.00	
PhilHealth Contributions	5010303000	99,174.66	
Employees Compensation Insurance Premiums	5010304000	12,200.00	
Traveling Expenses - Local	5020101000	32,018.00	
Training Expenses	5020201000	144,602.10	
Office Supplies Expenses	5020301000	86,941.00	
Other Supplies and Materials Expenses	5020399000	57,964.00	
Water Expenses	5020401000	4,150.00	
Electricity Expenses	5020402000	33,092.38	
Internet Subscription Expenses	5020503000	10,195.00	
Legal Services	5021101000	300.00	
Janitorial Services	5021202000	20,580.00	
Security Services	5021203000	60,750.00	
Repairs and Maintenance - Buildings and Other Structures	5021304000	48,728.00	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Fidelity Bond Premiums	5021502000	15,761.25	
<b>Total</b>		<b>21,627,594.65</b>	<b>21,627,594.65</b>

Certified Correct:

Noted by:

MARIZ A. SILVA  
Bookkeeper

SUSANA S. SUMAGKA, EdD.  
Principal II