



Republic of the Philippines  
Department of Education  
Lun Pandidu National High School



REGULAR AGENCY FUND  
TRIAL BALANCE

As Of July 31, 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	97,004.77	
Cash - Modified Disbursement System (MDS), Regular	1010404000	197,523.82	
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	
School Buildings	1060402000	14,964,481.16	
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		367,179.00
Due to Officers and Employees	2010102000	2,318.86	
Due to BIR	2020101000		
Due to GSIS	2020102000		16,236.27
Due to Pag-IBIG	2020103000		
Due to PhilHealth	2020104000		2,700.00
Other Payables	2999999000		79,375.76
Accumulated Surplus/(Deficit)	3010101000		13,154,563.98
Subsidy from National Government	4030101000		22,175,660.31
Salaries and Wages - Regular	5010101000	14,265,805.47	
Salaries and Wages - Casual/Contractual	5010102000	81,544.49	
Salaries and Wages - Substitute Teacher	5010103000	29,454.55	
Personnel Economic Relief Allowance (PERA)	5010201000	862,442.37	
Clothing/Uniform Allowance	5010204000	427,000.00	
Mid-Year Bonus	5010216000	2,016,046.00	
Retirement and Life Insurance Premiums	5010301000	1,740,293.32	
Pag-IBIG Contributions	5010302000	80,600.00	
PhilHealth Contributions	5010303000	356,113.35	
Employees Compensation Insurance Premiums	5010304000	43,000.00	
Traveling Expenses - Local	5020101000	292,204.32	
Training Expenses	5020201000	505,262.21	
Office Supplies Expenses	5020301000	285,981.00	
Other Supplies and Materials Expenses	5020399000	213,942.41	
Water Expenses	5020401000	6,575.00	
Electricity Expenses	5020402000	218,229.00	
Internet Subscription Expenses	5020503000	33,822.00	
Legal Services	5021101000	2,100.00	



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ACCOUNT TITLE	ACCOUNT CODE	DEBIT AMOUNT	CREDIT AMOUNT
Janitorial Services	5021202000	95,480.00	
Security Services	5021203000	275,400.00	
Repairs and Maintenance - Buildings and Other Structures	5021304000	149,016.00	
Fidelity Bond Premiums	5021502000	15,761.25	
Transportation and Delivery Expenses	5029904000	1,000.00	
<b>Total</b>		<b>38,501,500.32</b>	<b>38,501,500.32</b>

Certified Correct:

MARIZ A. SILVA  
Bookkeeper

Noted by:

SUSANA S. SUMAGKA, EdD.  
School Principal