



Republic of the Philippines  
Department of Education



Lun Pandidu National High School

REGULAR AGENCY FUND  
TRIAL BALANCE

As Of June 30, 2024

Org. Code 070010912182  
Location Co 128006000

Fund Cluster Code : 01  
MFO/PAP : 00000000000000

| ACCOUNT TITLE  | ACCOUNT CODE | DEBIT AMOUNT  | CREDIT AMOUNT |
|--|--------------|---------------|---------------|
| Cash - Treasury/Agency Deposit, Trust                              | 1010403000   | 89,325.52     |               |
| Cash - Modified Disbursement System (MDS), Regular                 | 1010404000   |               |               |
| 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   |               | 71,696.51     |
| Accumulated Surplus/(Deficit)                                      | 3010101000   |               | 13,154,563.98 |
| Subsidy from National Government                                   | 4030101000   |               | 19,361,583.40 |
| Salaries and Wages - Regular                                       | 5010101000   | 12,267,279.47 |               |
| Salaries and Wages - Casual/Contractual                            | 5010102000   | 71,644.49     |               |
| Salaries and Wages - Substitute Teacher                            | 5010103000   | 29,454.55     |               |
| Personnel Economic Relief Allowance (PERA)                         | 5010201000   | 740,442.37    |               |
| Clothing/Uniform Allowance   | 5010204000   | 427,000.00    |               |
| Mid-Year Bonus   | 5010216000   | 2,016,046.00  |               |
| Retirement and Life Insurance Premiums                             | 5010301000   | 1,500,470.20  |               |
| Pag-IBIG Contributions   | 5010302000   | 68,400.00     |               |
| PhilHealth Contributions   | 5010303000   | 306,150.01    |               |
| Employees Compensation Insurance Premiums                          | 5010304000   | 36,900.00     |               |
| Traveling Expenses - Local   | 5020101000   | 242,038.32    |               |
| Training Expenses  | 5020201000   | 505,262.21    |               |
| Office Supplies Expenses   | 5020301000   | 252,799.00    |               |
| Other Supplies and Materials Expenses                              | 5020399000   | 213,441.90    |               |
| Water Expenses   | 5020401000   | 6,575.00      |               |
| Electricity Expenses   | 5020402000   | 204,344.88    |               |
| Internet Subscription Expenses                                     | 5020503000   | 29,124.00     |               |
| Legal Services   | 5021101000   | 2,100.00      |               |



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|--|--------------|----------------------|----------------------|
| Janitorial Services                                      | 5021202000   | 81,480.00            |                      |
| Security Services  | 5021203000   | 252,450.00           |                      |
| Repairs and Maintenance - Buildings and Other Structures | 5021304000   | 110,356.00           |                      |
| Fidelity Bond Premiums                                   | 5021502000   | 15,761.25            |                      |
| Transportation and Delivery Expenses                     | 5029904000   | 1,000.00             |                      |
| <b>Total</b>   |              | <b>35,679,744.16</b> | <b>35,679,744.16</b> |

Certified Correct:

MARIZ A. SILVA  
Bookkeeper

Noted by:

  
SUSANA S. SUMAGKA, EdD  
Principal II