



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



REGULAR AGENCY FUND  
TRIAL BALANCE

As Of October 31, 2024

Org. Code 070010912182

Fund Cluster Code : 01

Location Co 128006000

MFO/PAP : 0000000000000000

| ACCOUNT TITLE  | ACCOUNT CODE | DEBIT AMOUNT  | CREDIT AMOUNT |
|--|--------------|---------------|---------------|
| Cash - Treasury/Agency Deposit, Trust                              | 1010403000   | 76,046.64     |               |
| Cash - Modified Disbursement System (MDS), Regular                 | 1010404000   | 420,658.18    |               |
| 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    |
| Advances to Officers and Employees                                 | 1990104000   |               |               |
| Due to Officers and Employees                                      | 2010102000   | 2,318.86      |               |
| Due to BIR   | 2020101000   |               |               |
| Due to GSIS  | 2020102000   |               | 350.91        |
| Due to Pag-IBIG  | 2020103000   |               |               |
| Due to PhilHealth  | 2020104000   |               |               |
| Other Payables   | 2999999000   |               | 58,417.67     |
| Accumulated Surplus/(Deficit)                                      | 3010101000   |               | 13,154,563.98 |
| Subsidy from National Government                                   | 4030101000   |               | 33,210,584.17 |
| Salaries and Wages - Regular                                       | 5010101000   | 21,480,690.41 |               |
| Salaries and Wages - Casual/Contractual                            | 5010102000   | 172,354.49    |               |
| Salaries and Wages - Substitute Teacher                            | 5010103000   | 103,326.55    |               |
| Personnel Economic Relief Allowance (PERA)                         | 5010201000   | 1,488,585.25  |               |
| Clothing/Uniform Allowance   | 5010204000   | 434,000.00    |               |
| Mid-Year Bonus   | 5010216000   | 2,016,046.00  |               |
| Retirement and Life Insurance Premiums                             | 5010301000   | 2,251,746.77  |               |
| Pag-IBIG Contributions   | 5010302000   | 117,600.00    |               |
| PhilHealth Contributions   | 5010303000   | 533,081.08    |               |
| Employees Compensation Insurance Premiums                          | 5010304000   | 61,500.00     |               |
| Other Personnel Benefits   | 5010499000   | 1,225,369.69  |               |
| Traveling Expenses - Local   | 5020101000   | 358,383.04    |               |
| Training Expenses  | 5020201000   | 661,488.21    |               |
| Office Supplies Expenses   | 5020301000   | 381,542.80    |               |
| Other Supplies and Materials Expenses                              | 5020399000   | 366,997.47    |               |
| Water Expenses   | 5020401000   | 11,075.00     |               |
| Electricity Expenses   | 5020402000   | 355,097.79    |               |

Friday, November 8, 2024

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|--|--------------|----------------------|----------------------|
| Internet Subscription Expenses                           | 5020503000   | 49,975.12            |                      |
| Legal Services   | 5021101000   | 2,250.00             |                      |
| Janitorial Services                                      | 5021202000   | 125,930.00           |                      |
| Security Services  | 5021203000   | 361,800.00           |                      |
| Repairs and Maintenance - Buildings and Other Structures | 5021304000   | 208,426.00           |                      |
| Fidelity Bond Premiums                                   | 5021502000   | 15,761.25            |                      |
| Representation Expenses                                  | 5029903000   | 4,000.00             |                      |
| Transportation and Delivery Expenses                     | 5029904000   | 3,250.00             |                      |
| <b>Total</b>   |              | <b>49,496,880.73</b> | <b>49,496,880.73</b> |

Certified Correct:

MARIZ A. SILVA  
Bookkeeper

Approved by:

  
SUSANA S. SUMAGKA, EdD.  
Principal II