

**NATIONAL CAPITAL REGION
CITY OF NAVOTAS**

**N AVOTAS POLYTECHNIC COLLEGE
TRIAL BALANCE**

As of April 30, 2011

Account Title	Code	Debit	Credit
Cash in Vault	101	15,000.00	
Payroll Fund	106	33,209.37	
Cash in Bank - Local Currency, Current Account	111	688,091.52	
Due From Other Funds	144	1,021.65	
Advances to Officers and Employees	148	35,625.02	
Due to BIR	412		54,499.25
Due to GSIS	413		102,874.88
Due to PAG-IBIG	414		9,600.00
Due to PHILHEALTH	415		8,900.00
Due to Other Funds	424		23,000.00
Other Payables	439		113,988.00
Athletic and Cultural Fees	612		800.00
Diploma and Graduation Fees	615		57,840.00
Medical ,Dental and Laboratory Fees	619		400.00
Transcript of Records	624		69,000.00
Other Service Income	628		6,820.00
Rent Income	642		15,000.00
Tuition Fees	644		968,985.50
Subsidy From Other Funds	657		3,000,000.00
Interest Income	664		1,867.59
Prior Years Adjustment	684	50,000.00	
Salaries and Wages - Regular	701	381,268.00	
Personnel Economic Relief Allowance (PERA)	711	40,000.00	
Clothing Allowance	715	63,000.00	
Honoraria	720	62,000.00	
Life and Retirement Insurance Contributions	731	44,109.60	
PAG-IBIG Contributions	732	4,800.00	
PHILHEALTH Contributions	733	4,450.00	
ECC Contributions	734	1,981.44	
Water Expenses	766	131,007.60	
Electricity Expenses	767	227,798.86	
Telephone Expenses - Landline	772	49,039.80	
General Services	795	2,563,072.36	
Other Maintenance and Other Operating Expenses	969	37,750.00	
Bank Charges	971	350.00	
Total		4,433,575.22	4,433,575.22

