

**NATIONAL CAPITAL REGION
CITY OF NAVOTAS**

**N AVOTAS POLYTECHNIC COLLEGE
TRIAL BALANCE**

As of February 28,, 2011

| Account Title | Code | Debit | Credit |
|--|------|---------------------|---------------------|
| Cash in Vault | 101 | 16,860.00 | |
| Payroll Fund | 106 | 49,250.00 | |
| Cash in Bank - Local Currency, Current Account | 111 | 1,645,329.18 | |
| Due to BIR | 412 | | 26,180.48 |
| Due to GSIS | 413 | | 51,437.44 |
| Due to PAG-IBIG | 414 | | 4,800.00 |
| Due to PHILHEALTH | 415 | | 4,450.00 |
| Due to Other Funds | 424 | | 23,000.00 |
| Other Payables | 439 | | 6,204.00 |
| Diploma and Graduation Fees | 615 | | 600.00 |
| Transcript of Records | 624 | | 6,480.00 |
| Other Service Income | 628 | | 2,420.00 |
| Rent Income | 642 | | 15,000.00 |
| Tuition Fees | 644 | | 413,034.00 |
| Subsidy From Other Funds | 657 | | 3,000,000.00 |
| Salaries and Wages - Regular | 701 | 183,790.00 | |
| Personnel Economic Relief Allowance (PERA) | 711 | 20,000.00 | |
| Honoraria | 720 | 23,000.00 | |
| Life and Retirement Insurance Contributions | 731 | 22,054.80 | |
| PAG-IBIG Contributions | 732 | 2,400.00 | |
| PHILHEALTH Contributions | 733 | 2,225.00 | |
| ECC Contributions | 734 | 990.72 | |
| Water Expenses | 766 | 61,890.06 | |
| Electricity Expenses | 767 | 67,649.64 | |
| Telephone Expenses - Landline | 772 | 16,346.60 | |
| General Services | 795 | 1,441,469.92 | |
| Bank Charges | 971 | 350.00 | |
| Total | | 3,553,605.92 | 3,553,605.92 |

