

*NATIONAL DEFENSE COLLEGE OF THE PHILIPPINES*

**TRIAL BALANCE**

As of April 30, 2011

Sheet No. 10-11

<b>PARTICULARS</b>	<b>ACCOUNT</b>		<b>CREDIT</b>
	<b>CODE</b>	<b>DEBIT</b>	
Petty Cash Fund	104	150,000.00	
Payroll Fund	106	1,352,923.59	
Cash in Bank-Local Currency, Current Account	111	13,623,933.03	
Cash in Bank Local Currency, Savings Account	112	1,031,351.67	
Accounts Receivable	121	18,027.00	
Due to National Treasury	131	51,000.00	
Due from NGAs	136	3,121,918.86	
Advances to Officers ang Employees	148	2,395,041.00	
Other Receivables	149	3,177.45	
Office Supplies Inventory	155	562,368.12	
Drug and Medicines Inventory	159	70,355.44	
Textbooks and Instructional Materials Inventory	163	4,997,089.38	
Other Supplies Inventory	165	855,310.89	
Construction Materials Inventory	168	45,550.00	
Prepaid Insurance	178	126,647.43	
Other Prepaid Expenses	185	248,835.32	
Guaranty Deposits	186	160,200.00	
Office Building	211	88,010,000.00	
Office Equipment	221	5,695,511.75	
Furniture and Fixtures	222	289,500.00	
IT Equipment and Software	223	10,099,903.56	
Library Books	224	1,902,252.88	
Motor Vehicles	241	8,864,533.25	
Other Property, Plant and Equipment	250	15,570,392.69	
Constructiion in Progress	264	10,000,000.00	
Arts, Archeological Specimen & Other Exhibits	283	45,100.00	
Other Assets	290	331,453.45	
Accumulated Depreciation-Office Building	311		37,184,225.00
Accumulated Depreciation-Office Equipment	321		4,045,741.77
Accumulated Depreciation-Furniture & Fixtures	322		94,486.56
Accumulated Depreciation-IT Equipment	323		5,564,125.35
Accumulated Depreciation-Library Books	324		1,468,155.15

PARTICULARS	ACCOUNT		CREDIT
	CODE	DEBIT	
Accumulated Depreciation-Motor Vehicles	341		6,525,132.20
Accumulated Depreciation-Other Property			
Plant and Equipment	350		14,013,353.42
Due to Officers and Employees	403		1,352,923.59
Due to BIR	412		312,522.32
Due to Other NGAs	416		4,246,160.44
Other Payables	439		193,709.64
Government Equity	501		94,541,911.36
Printing and Publication Income	641		25,821.80
Rent Income	642		27,800.00
Subsidy Income from National Government	651		16,898,336.52
Interest Income	664		32,842.04
Miscellaneous Income	678		1,360.00
Prior Years' Adjustment	684	1,384,976.90	.
Salaries and Wages - Regular	701	5,537,061.97	
Personal Economic Relief Allowance (PERA)	711	554,181.84	
Representation Allowance (RA)	713	107,000.00	
Transportation Allowance (TA)	714	72,000.00	
Clothing Allowance	715	216,000.00	
Productivity Incentive Benefits	717	107,875.00	
Honoraria	720	478,200.00	
Cash Gift	724	140,000.00	
Mid-Year Bonus	725	563,705.00	
Life and Retirement Insurance Contributions	731	666,712.29	
PAG-IBIG Contributions	732	27,800.00	
PHILHEALTH Contributions	733	62,662.50	
ECC Contribution	734	27,530.57	
Other Personnel Benefits	749	35,000.00	
Travelling Expense - Local	751	202,783.12	
Training Expenses	753	20,800.00	
Office Supplies Expenses	755	301,500.54	
Drugs and Medicine Expenses	759	31,934.00	
Gasoline, Oil and Lubricants Expenses	761	1,039,219.82	
Textbooks & Instructional Materials Expenses	763	5,970.00	
Other Supplies Expenses	765	239,968.87	
Water Expenses	766	14,900.00	

