

Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, REGION 02
 Carig, Tuguegarao City
TRIAL BALANCE
FUND 101

APARRI POLYTECHNIC INSTITUTE

As at December 30, 2018

| ACCOUNT NAMES | ACCOUNT CODE | API | |
|--|--------------|--------------------|--------------|
| | | DEBIT | CREDIT |
| 1 CURRENT ASSETS | | | |
| 01 CASH and Cash Equivalents | | | |
| 01 Cash on Hand | | | |
| Cash - Collecting Officers | 1 01 01 010 | P0.00 | |
| Petty Cash | 1 01 01 020 | P0.00 | |
| 02 Cash in Bank - Local Currency | | | |
| Cash in Bank - Local Currency, Current Account | 1 01 02 020 | P0.00 | |
| 04 Treassury/Agency Cash Accounts | | | |
| Cash- Treasury/Agency Deposit, Regular | 1 01 04 010 | P0.00 | |
| Cash- Treasury/Agency Deposit, Trust | 1 01 04 030 | P0.00 | |
| Cash- Modified Disbursement System (MDS), Regular | 1 01 04 040 | P0.00 | |
| Cash- Tax Remittance Advice | 1 01 04 070 | P0.00 | |
| TOTAL CASH | | P0.00 | P0.00 |
| 03 RECEIVABLE | | | |
| 01 Loans and Receivable Accounts | | | |
| Accounts Receivable | 1 03 01 010 | P0.00 | |
| Allowance for Impairment-Accounts Receivable | 1 03 01 011 | P0.00 | |
| 03 Inter - Agency Receivables | | | |
| Due from NGAs | 1 03 03 010 | P0.00 | |
| Due from GOCCs | 1 03 03 020 | P0.00 | |
| Due from LGUs | 1 03 03 030 | P0.00 | |
| 04 Intra - Agency Receivables | | | |
| Due from Central Office | 1 03 04 010 | P0.00 | |
| Due from Regional Offices | 1 03 04 030 | P0.00 | |
| Due from Operating Units | 1 03 04 040 | P0.00 | |
| 05 Other Receivables | | | |
| Receivables - Disallowances/Charges | 1 03 05 010 | P683,058.74 | |
| Due from Officers and Employees | 1 03 05 020 | P0.00 | |
| Other Receivables | 1 03 05 990 | P0.00 | |
| TOTAL RECEIVABLE | | P683,058.74 | P0.00 |
| 04 INVENTORIES | | | |
| 01 Inventory Held for Sale | | | |
| Merchandise Inventory | 1 04 01 010 | P0.00 | |
| 02 Inventory Held for Distribution | | | |
| Textbooks and Instructional Materials for Distribution | 1 04 02 070 | P0.00 | |
| Property and Equipment for Distribution | 1 04 02 090 | P0.00 | |
| Other Supplies and Materials for Distribution | 1 04 02 990 | P0.00 | |
| 04 Inventory Held for Consumption | | | |
| Office Supplies Inventory | 1 04 04 010 | P0.00 | |
| Accountable Forms, Plates and Stickers Inventory | 1 04 04 020 | P0.00 | |
| Animal/Zoological Supplies Inventory | 1 04 04 040 | P0.00 | |
| Food Supplies Inventory | 1 04 04 050 | P0.00 | |
| Drugs and Medicines Inventory | 1 04 04 060 | P0.00 | |
| Medical, Dental and Laboratory Supplies Inventory | 1 04 04 070 | P0.00 | |
| Fuel, Oil, and Lubricants Inventory | 1 04 04 080 | P0.00 | |
| Agricultural and Marine Supplies Inventory | 1 04 04 090 | P0.00 | |
| Textbooks and Instructional Materials Inventory | 1 04 04 100 | P0.00 | |
| Construction Materials Inventory | 1 04 04 130 | P0.00 | |
| Other Supplies and Materials Inventory | 1 04 04 990 | P0.00 | |
| 05 Semi Expandable Machinery and Equipment | | | |
| Semi-Expandable Machinery and Equipment | 1 04 05 190 | P0.00 | |
| Semi-Expandable Office Equipment | 1 04 05 020 | P0.00 | |
| Semi-Expandable ICT Equipment | 1 04 05 030 | P0.00 | |
| Semi-Expandable Communication Equipment | 1 04 05 070 | P0.00 | |
| Semi-Expandable Technical and Scientific Equipment | 1 04 05 130 | P0.00 | |
| Semi-Expandable Other Machinery and Equipment | 1 04 05 190 | P0.00 | |
| Semi-Expandable Furniture and Fixtures | 1 04 06 010 | P0.00 | |
| TOTAL INVENTORIES | | P0.00 | P0.00 |
| TOTAL CURRENT ASSETS | | P683,058.74 | P0.00 |
| 06 PROPERTY, PLANT AND EQUIPMENT | | | |
| 01 Land | | | |
| Land | 1 06 01 010 | P48,230.00 | |
| 02 Land Improvements | | | |
| Land Improvements, Aquaculture Structures | 1 06 02 010 | P0.00 | |
| Accumulated depreciation-Land Improvements | 1 06 02 011 | | P0.00 |
| Other Land Improvement | 1 06 02 990 | P459,747.60 | |
| Accumulated depreciation-Other Land Improvement | 1 06 04 991 | | P418,137.69 |
| Water Supply Systems | 1 06 03 040 | P0.00 | |

| | | | | |
|---|---|----------------|-----------------------|-----------------------|
| | Accumulated depreciation-Water Supply Systems | 1 06 03 041 | | P0.00 |
| 03 Infrastructure Assets | Power Supply Systems | 1 06 04 010 | P0.00 | |
| 04 Buildings and Other Structures | Buildings | 1 06 04 010 | P0.00 | |
| | Accumulated depreciation-Buildings | 1 06 04 011 | | P0.00 |
| | School Buildings | 1 06 04 020 | P23,837,772.07 | |
| | Accumulated depreciation-School Buildings | 1 06 04 021 | | P15,947,257.78 |
| | Hospitals and Health Centers | 1 06 04 030 | P0.00 | |
| | Other Structures | 1 06 04 990 | P778,661.79 | |
| | Accumulated depreciation-Other Structures | 1 06 04 991 | | P663,463.81 |
| 05 Machinery and Equipment | Machinery | 1 06 05 010 | P0.00 | |
| | Accumulated depreciation-Machinery | 1 06 05 011 | | P0.00 |
| | Office Equipment | 1 06 05 020 | P0.00 | |
| | Accumulated depreciation-Office Equipment | 1 06 05 021 | | P0.00 |
| | Information and Communication Technology Equipment | 1 06 05 030 | P168,481.47 | |
| | Accumulated depreciation-ICTE | 1 06 05 031 | | P133,504.77 |
| | Agricultural Forestry Equipment | 1 06 05 040 | P121,015.00 | |
| | Accumulated depreciation-Agricultural Forestry Equipment | 1 06 05 041 | | P57,541.02 |
| | Communication Equipment | 1 06 05 070 | P0.00 | |
| | Accumulated depreciation-Communication Equipment | 1 06 05 071 | | P0.00 |
| | Construction and Heavy Equipment | 1 06 05 080 | P0.00 | |
| | Accumulated depreciation-Construction and Heavy Equipment | 1 06 05 081 | | P0.00 |
| | Disaster Response and Rescue Equipment | 1 06 05 090 00 | P0.00 | |
| | Accumulated depreciation-Disaster Response and Rescue Equipment | 1 06 05 091 | | P0.00 |
| | Fiefigthing Equipment | 1 06 05 090 01 | P0.00 | |
| | Medical Equipment | 1 06 05 110 | P0.00 | |
| | Accumulated depreciation-Medical Equipment | 1 06 05 111 | | P0.00 |
| | Sports Equipment | 1 06 05 130 | P0.00 | |
| | Accumulated depreciation-Sports Equipment | 1 06 05 081 | | P0.00 |
| | Technical and Scientific Equipment | 1 06 05 140 | P0.00 | |
| | Accumulated depreciation-Technical and Scientific Equipment | 1 06 05 141 | | P0.00 |
| | Other Machinery and Equipment | 1 06 05 990 | P21,851,236.62 | |
| | Accumulated depreciation-Other Machinery and Equipment | 1 06 05 991 | | P19,347,673.33 |
| 06 Transportation and Equipment | Motor Vehicles | 1 06 06 010 | P621,139.20 | |
| | Accumulated depreciation-Motor Vehicles | 1 06 06 011 | | P590,082.24 |
| | Other Transportation Equipment | 1 06 06 990 | P0.00 | |
| | Accumulated depreciation-Other Transportation Equipment | 1 06 06 991 | | P0.00 |
| 07 Furnitures, Fixtures and Books | Furnitures and Fixtures | 1 06 07 010 | P231,819.00 | |
| | Accumulated depreciation-Furnitures and Fixtures | 1 06 07 011 | | P163,781.97 |
| | Books | 1 06 07 020 | P0.00 | |
| | Accumulated depreciation-Books | 1 06 07 021 | | P0.00 |
| 08 Leased Assets | Leased Assets, Land | 1 06 08 010 | P0.00 | |
| | Leased Assets, Buildings and Other Structures | 1 06 08 020 | P0.00 | |
| 10 Construction in Progress | Construction in Progress-Land Improvements | 1 06 10 010 | | |
| | Construction in Progress-Buildings and Other Structures | 1 06 10 030 | P0.00 | |
| 99 Other Property, Plant and Equipment | Work/Zoo Animals | 1 06 99 010 | P0.00 | |
| | Other Property, Plant and Equipment | 1 06 99 990 | P0.00 | |
| | Accumulated depreciation-Other PPE | 1 06 99 991 | | P0.00 |
| TOTAL PROPERTY, PLANT AND EQUIPMENT | | | P48,118,102.75 | P37,321,442.61 |
| 07 BIOLOGICAL ASSET | 01 Bearer Biological Assets | | | |
| | Breeding Stocks | 1 07 01 010 | P0.00 | |
| | Trees, Plants and Crops | 1 07 01 030 | P0.00 | |
| TOTAL BIOLOGICAL ASSETS | | | P0.00 | P0.00 |
| 99 OTHER ASSETS | 01 Advances | | | |
| | Advances for Operating Expenses | 1 99 01 010 | P0.00 | |
| | Advances for Payroll | 1 99 01 020 | P0.00 | |
| | Advances to Special Disbursing Officer | 1 99 01 030 | P0.00 | |
| | Advances to Officers and Employees | 1 99 01 040 | P0.00 | |
| | 02 Prepayments | | | |
| | Prepaid Rent | 1 99 02 020 | P0.00 | |
| | Prepaid Insurance | 1 99 02 050 | P0.00 | |
| | Prepaid Interest | 1 99 02 040 | P0.00 | |
| | Advances to Contractors | 1 99 02 010 | P0.00 | |
| | Other Prepayments | 1 99 02 990 | P0.00 | |
| | Other Assets | 1 99 99 990 | P301,212.71 | |
| | Accumulated Impairment Losses-Other Assets | 1 99 99 991 | P0.00 | |
| | 03 Deposits | | | |
| | Deposit on Letters of Credit | 1 99 03 010 | P0.00 | |
| | Guaranty Deposits | 1 99 03 020 | P0.00 | |
| | Other Deposits | 1 99 03 990 | P0.00 | |
| TOTAL OTHER ASSETS | | | P301,212.71 | P0.00 |
| TOTAL ASSETS | | | P49,102,374.20 | P37,321,442.61 |

2 LIABILITIES

2 LIABILITIES

01 Financial Liabilities

01 Payables

Accounts Payable
Due to Officers and Employees
Interest Payable

| | |
|-------------|-------|
| 2 01 01 010 | P0.00 |
| 2 01 01 020 | P0.00 |
| 2 01 01 050 | P0.00 |

02 Inter-Agency Payables

01 Inter-Agency Payables

Due to BIR
Due to GSIS
Due to PAG - IBIG
Due to PHILHEALTH
Due to Other NGAs
Due to GOCCs
Due to LGUs

| | |
|-------------|---------|
| 2 02 01 010 | (P0.00) |
| 2 02 01 020 | P0.00 |
| 2 02 01 030 | P0.00 |
| 2 02 01 040 | P0.00 |
| 2 02 01 050 | P0.00 |
| 2 02 01 060 | P0.00 |
| 2 02 01 070 | P0.00 |

03 Intra-Agency Payables

01 Intra-Agency Payables

Due to Central Office
Due to Bureaus
Due to Operating Units

| | |
|-------------|-------|
| 2 03 01 010 | P0.00 |
| 2 03 01 020 | P0.00 |
| 2 03 01 040 | P0.00 |

04 Deferred Credits/Unearned Income

01 Deferred Credits

Other Deferred Credits

| | |
|-------------|-------|
| 2 05 01 990 | P0.00 |
|-------------|-------|

99 Other Payables

99 Other Payables

Other Payables

| | |
|-------------|-------|
| 2 99 99 990 | P0.00 |
|-------------|-------|

TOTAL LIABILITIES

| | |
|--------------|----------------|
| P0.00 | (P0.00) |
|--------------|----------------|

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

Accumulated Surplus

| | |
|-------------|----------------|
| 3 01 01 010 | P13,772,069.77 |
|-------------|----------------|

03 Intermediate Accounts

01 Intermediate Accounts

Revenue and Expense Summary

| | |
|-------------|-------|
| 3 03 01 010 | P0.00 |
|-------------|-------|

TOTAL EQUITY

| | |
|--------------|-----------------------|
| P0.00 | P13,772,069.77 |
|--------------|-----------------------|

4 INCOME

4 INCOME

02 Service and Business Income

01 Service Income

Permit Fees
Registration Fees
Clearance and Certification Fees
Verification and Authentication Fees
Accreditation Fees
Processing Fees
Other Service Income

| | |
|----------------|-------|
| 4 02 01 010 | P0.00 |
| 4 02 01 020 | P0.00 |
| 4 02 01 040 | P0.00 |
| 4 02 01 110 | P0.00 |
| 4 02 01 110 01 | P0.00 |
| 4 02 01 130 | P0.00 |
| 4 02 01 990 | P0.00 |

02 Business Income

School Fees
School Fees - Training Fees
School Fees - Library Fees
School Fees - Medical Fees
School Fees - TSEC Fees
School Fees - Student Publication
School Fees - Student ID
School Fees - Assessment -for Supplies and Materials
School Fees - Assessment -for Assessors
School Fees - Scholarship Fees
Examination Fees
Seminar/Training Fees
Rent/Lease Income
Income from Hotels/Dormitories and Other Like Facilities
Sales Revenue
Interest Income
Other Business Income

| | |
|-----------------|-------|
| 4 02 02 010 | P0.00 |
| 4 02 02 010 01 | P0.00 |
| 5 02 02 010 02 | P0.00 |
| 6 02 02 010 03 | P0.00 |
| 7 02 02 010 04 | P0.00 |
| 8 02 02 010 05 | P0.00 |
| 9 02 02 010 06 | P0.00 |
| 10 02 02 010 07 | P0.00 |
| 11 02 02 010 08 | P0.00 |
| 12 02 02 010 09 | P0.00 |
| 4 02 02 030 | P0.00 |
| 4 02 02 040 | P0.00 |
| 4 02 02 050 | P0.00 |
| 4 02 02 130 | P0.00 |
| 4 02 02 160 | P0.00 |
| 4 02 02 210 | P0.00 |
| 4 02 02 990 | P0.00 |

03 Assistance and Subsidy

01 Assistance and Subsidy

Subsidy from National Government
Subsidy from Other National Government Agencies

| | |
|-------------|----------------|
| 4 03 01 010 | P29,479,109.99 |
| 4 03 01 020 | P0.00 |

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|--|----------------|-----------------------|-----------------------|
| Assistance from LGU | 4 03 01 030 | | P0.00 |
| Subsidy from Other Funds | 5 03 01 050 | | |
| Subsidy from Central Office | 4 03 01 060 | | P0.00 |
| Subsidy from Regional Office/Staff Bureau | 4 03 01 070 | | P0.00 |
| 04 Shares, Grants and Donations | | | |
| 02 Grants and Donations | | | |
| Income from Grants and Donations in Kind | 4 04 02 020 | | P0.00 |
| 05 Gains | | | |
| 01 Gains | | | |
| Gain on Sale of PPE | 4 05 01 040 | | P0.00 |
| Gain on Initial Recognition of Biological Assets | 4 05 01 050 | | P0.00 |
| Gain from Changes in FV less cost to sell of Biological Assets | 5 05 01 070 | | P0.00 |
| Other Gains | 4 05 01 990 | | P0.00 |
| 06 Other Non-Operating Income | | | |
| 03 Miscellaneous Income | | | |
| Proceeds from Insurance/ Indemnities | 4 06 090 01 | | P0.00 |
| TOTAL INCOME | | P0.00 | P29,479,109.99 |
| 5 EXPENSES | | | |
| 5 EXPENSES | | | |
| 01 Personnel Services | | | |
| 01 Salaries and Wages | | | |
| Salaries and Wages - Regular | 5 01 01 010 01 | P16,922,131.17 | |
| Salaries and Wages - Casual/Contractual | 5 01 01 020 | P0.00 | |
| 02 Other Compensation | | | |
| Peronnel Economic and Relief Allowance (PERA) | 5 01 02 010 | P1,191,000.00 | |
| Representation Allowance (RA) | 5 01 02 020 | P60,000.00 | |
| Transportation Allowance (TA) | 5 01 02 030 | P60,000.00 | |
| Clothing/Uniform Allowance | 5 01 02 040 | P306,000.00 | |
| Subsistence Allowance | 5 01 02 050 | P0.00 | |
| Laundry Allowance | 5 01 02 060 | P0.00 | |
| Quarters Allowance | 5 01 02 070 | P0.00 | |
| Productivity Incentive Allowance | 5 01 02 080 | P0.00 | |
| Honoraria | 5 01 02 100 | P0.00 | |
| Hazard Pay | 5 01 02 110 | P12,300.00 | |
| Longevity Pay | 5 01 02 120 | P0.00 | |
| Overtime and Night Pay | 5 01 02 130 | P0.00 | |
| Year End Bonus | 5 01 02 140 | P2,796,889.00 | |
| Cash Gift | 5 01 02 150 | P255,000.00 | |
| Other Bonuses and Allowances | 5 01 02 990 | P392,302.00 | |
| Collective Negotiations Agreement | 5 01 02 990 11 | P719,877.36 | |
| Productivity Enhancement Incentive | 5 01 02 990 12 | P245,000.00 | |
| Performance Based Bonus | 5 01 02 990 14 | P0.00 | |
| Bonus and Allowances - Mid year bonus | 5 01 02 990 36 | P0.00 | |
| Monetization | 5 01 02 990 | P0.00 | |
| 03 Personnel Benefit Contributions | | | |
| Life and Retirement Insurance Premiums | 5 01 03 010 | P2,030,281.60 | |
| PAG-IBIG Contributions | 5 01 03 020 | P60,861.37 | |
| PHILHEALTH Contributions | 5 01 03 030 | P213,887.58 | |
| Employees Compensation Insurance Premiums | 5 01 03 040 | P59,899.81 | |
| 04 Other Personnel Benefits | | | |
| Retirement Gratuity | 5 01 04 020 | P0.00 | |
| Terminal Leave Benefits | 5 01 04 030 | P0.00 | |
| Other Personnel Benefits | 5 01 04 990 | P340,776.00 | |
| TOTAL PERSONAL SERVICES | | P25,666,205.89 | P0.00 |
| 02 MAINTENANCE AND OTHER OPER | | | |
| 01 Travelling Expenses | | | |
| Travelling Expenses - Local | 5 02 01 010 | P224,329.56 | |
| Travelling Expenses - Foreign | 5 02 01 020 | P0.00 | |
| 02 Training and Scholarship Expenses | | | |
| Training Expenses | 5 02 02 010 | P418,265.00 | |
| Scholarship Grants Expenses | 5 02 02 020 | P556,500.00 | |
| 03 Supplies and Materials Expenses | | | |
| Office Supplies Expenses | 5 02 03 010 | P152,200.43 | |
| Accountable Forms Expenses | 5 02 03 020 | P42,997.92 | |
| Animal/Zoological Supplies Expenses | 5 02 03 040 | P0.00 | |
| Food Supplies Expense | 5 02 03 050 | P0.00 | |
| Drugs and Medicines Expenses | 5 02 03 070 | P0.00 | |
| Medical, Dental and Laboratory Supplies Expense | 5 02 03 080 | P0.00 | |
| Fuel, Oil and Lubricants Expense | 5 02 03 090 | P34,004.80 | |
| Agricultural and Marine Supplies Expenses | 5 02 03 100 | P0.00 | |
| Textbooks and Instructional Materials Expenses | 5 02 03 110 | P0.00 | |
| Semi-Expendable Machinery and Equipment Expenses - Office Equipment Expenses | 5 02 03 210 02 | P23,570.00 | |
| Semi-Expendable Machinery and Equipment Expenses - ICT Equipment Expenses | 6 02 03 210 03 | P86,927.15 | |
| Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment | 7 02 03 210 04 | P0.00 | |
| Semi-Expendable Machinery and Equipment Expenses - Communication Equipment | 5 02 03 210 07 | P0.00 | |
| Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment | 7 02 03 210 08 | P0.00 | |
| Semi-Expendable Machinery and Equipment Expenses - Printing Equipment | 7 02 03 210 11 | P0.00 | |
| Semi-Expendable Machinery and Equipment Expenses - Sports Equipment | 7 02 03 210 12 | P0.00 | |

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|---|----------------|----------------------|--------------|
| Semi-Expendable Technical and Scientific Equipment Expenses | 5 02 03 210 13 | P0.00 | |
| Semi-Expendable Other Machinery & Equipment Expenses | 5 02 03 210 99 | P21,082.17 | |
| Semi-Expendable Furniture, Fixtures and Books Expenses | 5 02 03 220 00 | P0.00 | |
| Other Supplies and Materials Expense | 5 02 03 990 | P1,524,763.20 | |
| 04 Utility Expenses | | | |
| Water Expense | 5 02 04 010 | P0.00 | |
| Electricity Expense | 5 02 04 020 | P324,245.00 | |
| 05 Communication Expenses | | | |
| Postage and Courier Services | 5 02 05 010 | P0.00 | |
| Telephone Expenses - Mobile | 5 02 05 020 01 | P0.00 | |
| Telephone Expenses - Landline | 5 02 05 020 02 | P1,568.53 | |
| Internet Subscription Expenses | 5 02 05 030 | P0.00 | |
| Cable, Satellite, Telegraph and Radio Expenses | 5 02 05 040 | P3,150.00 | |
| 06 Awards/Rewards and Prizes | | | |
| Awards/Rewards Expenses | 5 02 06 010 | P0.00 | |
| Prizes | 5 02 06 020 | P0.00 | |
| 07 Survey, Research, Exploration and Development Expenses | | | |
| Survey Expenses | 5 02 07 010 | P0.00 | |
| 10 Confidential, Intelligence and Extraordinary Expenses | | | |
| Extraordinary and Miscellaneous Expenses | 5 02 10 030 | P0.00 | |
| 11 Professional Services | | | |
| Legal Services | 5 02 11 010 | P0.00 | |
| Auditing Services | 5 02 11 020 | P0.00 | |
| Consultancy Services | 5 02 11 030 | P0.00 | |
| Other Professional Services | 5 02 11 990 | P27,600.00 | |
| 12 General Services | | | |
| Environment/Sanitary Services | 5 02 12 010 | P0.00 | |
| Janitorial Services | 5 02 12 020 | P0.00 | |
| Security Services | 5 02 12 030 | P0.00 | |
| Other General Services | 5 02 12 990 | P0.00 | |
| 13 Repairs and Maintenance | | | |
| Repairs and Maintenance - Land Improvements | 5 02 13 020 | P0.00 | |
| Repairs and Maintenance - Infrastructure Assets - Water Supply Sys | 5 02 13 030 04 | P0.00 | |
| Repairs and Maintenance - Buildings and Other Structures - Buildings | 5 02 13 040 01 | P0.00 | |
| Repairs and Maintenance - Buildings and Other Structures - School Buildings | 5 02 13 040 02 | P240,785.50 | |
| Repairs and Maintenance - Buildings and Other Structures - Other Structures | 5 02 13 040 99 | P0.00 | |
| Repairs and Maintenance - Machinery and Equipment - Office Equipment | 5 02 13 050 02 | P0.00 | |
| Repairs and Maintenance - Machinery and Equipment - ICT Equipment | 5 02 13 050 03 | P0.00 | |
| Repairs and Maintenance - Machinery and Equipment - Comm Equipment | 5 02 13 050 07 | P0.00 | |
| Repairs and Maintenance - Machinery and Equipment - Printing Equipment | 5 02 13 050 12 | P0.00 | |
| Repairs and Maintenance - Machinery and Equipment - Other ME | 5 02 13 050 99 | P0.00 | |
| Repairs and Maintenance - Transportation Equipment - Motor Vehicle | 5 02 13 060 01 | P2,305.00 | |
| Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment | 5 02 13 060 99 | P0.00 | |
| Repairs and Maintenance - Furnitures and Fixtures | 5 02 13 070 | P0.00 | |
| Repairs and Maintenance - Leased Assets Improvements - Buildings | 5 02 13 090 02 | P0.00 | |
| Repairs and Maintenance - Leased Assets Improvements - Other LAI | 5 02 13 090 99 | P0.00 | |
| Repairs and Maintenance - Semi-Expendable Machinery & Equipment | 5 02 13 210 00 | P0.00 | |
| Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment | 5 02 13 210 03 | P0.00 | |
| Repairs and Maintenance - Semi-Expendable Machinery - Other Machinery & Equipment | 5 02 13 210 99 | P0.00 | |
| Repairs and Maintenance - Other Property, Plant and Equipment | 5 02 13 990 99 | P0.00 | |
| 14 Financial Assistance/Subsidy | | | |
| Subsidy to National Gov't Agencies | 5 02 14 010 | P0.00 | |
| Financial Assistance to NGAs | 5 02 14 020 | P0.00 | |
| Subsidy to Operating Units | 5 02 14 080 | P0.00 | |
| Subsidy to Other Funds | 5 02 14 090 | | |
| Subsidies Others | 5 02 14 990 | P0.00 | |
| 15 Taxes, Insurance Premiums and Other Fees | | | |
| Taxes, Duties and Licences | 5 02 15 010 | P0.00 | |
| Fidelity Bond Premiums | 5 02 15 020 | P26,746.50 | |
| Insurance Expenses | 5 02 15 030 | P12,433.34 | |
| 16 Labor and Wages | | | |
| Labor and Wages | 5 02 16 010 | P0.00 | |
| 99 Other Maintenance and Operating Expenses | | | |
| Advertising Expenses | 5 02 99 010 | P8,700.00 | |
| Printing and Publication Expenses | 5 02 99 020 | P0.00 | |
| Representations Expenses | 5 02 99 030 | P0.00 | |
| Transportation and Delivery Expenses | 5 02 99 040 | P0.00 | |
| Rent/Lease Expenses | 5 02 99 050 | P0.00 | |
| Rents-Buildings and Structures | 5 02 99 050 01 | P0.00 | |
| Rents-Motor Vehicles | 5 02 99 050 03 | P0.00 | |
| Rents-Living Quarters | 5 02 99 050 05 | P0.00 | |
| Membership Dues and contributions to Organizations | 5 02 99 060 | P0.00 | |
| Subscriptions Expenses | 5 02 99 070 | P405.00 | |
| Other Maintenance and Operating Expenses -Website Maintenance | 5 02 99 990 01 | P0.00 | |
| Other Maintenance and Operating Expenses | 5 02 99 990 02 | P40,865.00 | |
| TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES | | P3,773,444.10 | P0.00 |
| 03 FINANCIAL EXPENSES | | | |
| 01 Financial Expenses | | | |
| Bank Charges | 5 03 01 040 | P0.00 | |
| Other Financial Charges | 5 03 01 990 | P0.00 | |
| TOTAL FINANCIAL EXPENSES | | P0.00 | P0.00 |

| | | | |
|---|----------------|-----------------------|-----------------------|
| 04 DIRECT COST | | | |
| 01 Cost of Sales | | | |
| Cost of Sales | 5 04 02 010 | P0.00 | |
| TOTAL DIRECT COST | | P0.00 | P0.00 |
| 05 Non-Cash Expenses | | | |
| 01 Depreciation | | | |
| Depreciation - Land Improvements | 5 05 01 020 | P1,331.75 | |
| Depreciation - Other Land Improvements | 5 05 01 020 99 | | |
| Depreciation - Infrastructure Asset - Road Networks | 5 05 01 030 01 | P0.00 | |
| Depreciation - Buildings and Other Structures - Buildings | 5 05 01 040 01 | P0.00 | |
| Depreciation - Buildings and Other Structures - School Buildings | 5 05 01 040 02 | P391,801.77 | |
| Depreciation - Buildings and Other Structures - Other Structures | 5 05 01 040 99 | P12,519.53 | |
| Depreciation - Machinery and Equipment - Office Equipment | 5 05 01 050 02 | P0.00 | |
| Depreciation - Machinery and Equipment - ICT Equipment | 5 05 01 050 03 | P10,934.37 | |
| Depreciation - Machinery and Equipment - Agriculture and Forestry Equipment | 5 05 01 050 04 | P0.00 | |
| Depreciation - Machinery and Equipment - Communication Equipment | 5 05 01 050 07 | P0.00 | |
| Depreciation - Machinery and Equipment - Construction and Heavy Equipment | 5 05 01 050 08 | P0.00 | |
| Depreciation - Machinery and Equipment - Medical Equipment | 5 05 01 050 11 | P0.00 | |
| Depreciation - Machinery and Equipment - Printing Equipment | 5 05 01 050 12 | P0.00 | |
| Depreciation - Machinery and Equipment - Technical and Scientific Equipment | 5 05 01 050 14 | P28,770.51 | |
| Depreciation - Machinery and Equipment - Other ME | 5 05 01 050 99 | P1,563,217.43 | |
| Depreciation - Transportation Equipment - Motor Vehicle | 5 05 01 60 01 | P0.00 | |
| Depreciation - Furniture, Fixtures and Books - Furnitures & Fixtures | 5 05 01 070 01 | P0.00 | |
| Depreciation - Furniture, Fixtures and Books - Books | 5 05 01 070 02 | P22,022.82 | |
| Depreciation - Other Property, Plant and Equipment - Other PPE | 5 05 01 990 99 | P0.00 | |
| 02 Losses | | | |
| Loss on Sale of Assets | | P0.00 | |
| TOTAL DEPRECIATION EXPENSES | | P2,030,598.18 | P0.00 |
| | | P31,470,248.17 | P0.00 |
| | | P80,572,622.37 | P80,572,622.37 |

CERTIFIED CORRECT:

P0.00

SHERLY B. NEPOMUCENO, LPT
Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
 AS OF THE QUARTER ENDING December 30, 2018

APARRI POLYTECHNIC INSTITUTE

ASSETS

CURRENT ASSETS

| | |
|-----------------------------|-------------------|
| CASH and Cash Equivalents | - |
| RECEIVABLE | 638,058.76 |
| INVENTORIES | - |
| TOTAL CURRENT ASSETS | 638,058.76 |

NON-CURRENT ASSETS

| | |
|---------------------------------|---------------|
| PROPERTY, PLANT AND EQUIPMENT | 10,796,660.14 |
| BIOLOGICAL ASSET | - |
| OTHER ASSETS | - |
| TOTAL NON-CURRENT ASSETS | - |

TOTAL ASSETS

LIABILITIES

CURRENT LIABILITIES

| | |
|----------------------------------|---|
| Financial Liabilities | - |
| Inter-Agency Payables | - |
| Intra-Agency Payables | - |
| Deferred Credits/Unearned Income | - |
| Other Payables | - |

TOTAL LIABILITES

NET ASSETS/ EQUITY

| | |
|-------------------------------|---------------|
| Accumulated Surplus/(Deficit) | 11,780,931.59 |
| Revenue and Expense Summary | - |

TOTAL EQUITY

TOTAL LIABILITES and NET ASSETS/EQUITY

11,780,931.59

11,780,931.59

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT
 Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
APPARI POLYTECHNIC INSTITUTE
 AS OF THE QUARTER ENDING December 30, 2018

1 ASSETS

1 CURRENT ASSETS

01 CASH and Cash Equivalents

01 Cash on Hand

Cash - Collecting Officers

Petty Cash

02 Cash in Bank - Local Currency

Cash in Bank - Local Currency, Current Account

04 Treasury/Agency Cash Accounts

Cash- Treasury/Agency Deposit, Regular

Cash- Treasury/Agency Deposit, Trust

Cash- Modified Disbursement System (MDS), Regular

Cash- Tax Remittance Advice

03 RECEIVABLE

01 Loans and Receivable Accounts

Accounts Receivable

Allowance for Impairment-Accounts Receivable

03 Inter - Agency Receivables

Due from NGAs

Due from GOCCs

Due from LGUs

04 Intra - Agency Receivables

Due from Central Office

Due from Regional Offices

Due from Operating Units

05 Other Receivables

Receivables - Disallowances/Charges

Due from Officers and Employees

Other Receivables

04 INVENTORIES

02 Inventory Held for Sale

Merchandise Inventory

02 Inventory Held for Distribution

Textbooks and Instructional Materials for Distribution

Property and Equipment for Distribution

Other Supplies and Materials for Distribution

04 Inventory Held for Consumption

Office Supplies Inventory

Accountable Forms, Plates and Stickers Inventory

Animal/Zoological Supplies Inventory

Food Supplies Inventory

Drugs and Medicines Inventory

Medical, Dental and Laboratory Supplies Inventory

Fuel, Oil, and Lubricants Inventory

Agricultural and Marine Supplies Inventory

Textbooks and Instructional Materials Inventory

Construction Materials Inventory

| | |
|---|------------------|
| Other Supplies and Materials Inventory | |
| 05 Semi Expendable Machinery and Equipment | |
| Semi-Expandable Machinery and Equipment | |
| Semi-Expandable Office Equipment | |
| Semi-Expandable ICT Equipment | |
| Semi-Expandable Communicaton Equipment | |
| Semi-Expandable Technical and Scientific Equipment | |
| Semi-Expandable Other Machinery and Equipment | |
| Semi-Expandable Furniture and Fixtures | |
| TOTAL CURRENT ASSETS | |
| 06 PROPERTY, PLANT AND EQUIPM | |
| 01 Land | |
| Land | |
| 02 Land Improvements | |
| Land Improvements, Aquaculture Structures | P0.00 |
| <i>Accumulated depreciation-Other Land Improvements</i> | P0.00 |
| Other Land Improvements | P459,747.60 |
| <i>Accumulated depreciation-Buildings</i> | (P418,137.69) |
| Water Supply Systems | P0.00 |
| <i>Accumulated depreciation-Water Supply Systems</i> | P0.00 |
| 03 Infrastructure Assets | |
| Power Supply Systems | |
| 04 Buildings and Other Structures | |
| Buildings | P0.00 |
| <i>Accumulated depreciation-Buildings</i> | P0.00 |
| School Buildings | P23,837,722.07 |
| <i>Accumulated depreciation-School Buildings</i> | (P15,947,257.78) |
| Hospitals and Health Centers | |
| Other Structures | P778,661.79 |
| <i>Accumulated depreciation-Other Structures</i> | (P663,463.81) |
| 05 Machinery and Equipment | |
| Machinery | P0.00 |
| <i>Accumulated depreciation-Machinery</i> | P0.00 |
| Office Equipment | P0.00 |
| <i>Accumulated depreciation-Office Equipment</i> | P0.00 |
| Information and Communication Technology Equipment | P168,481.47 |
| <i>Accumulated depreciation-ICTE</i> | (P133,504.77) |
| Agricultural Forestry Equipment | P121,015.00 |
| <i>Accumulated depreciation-Agricultural Forestry Equipment</i> | (P57,541.02) |
| Communication Equipment | P0.00 |
| <i>Accumulated depreciatio-Communication Equipment</i> | P0.00 |
| Construction and Heavy Equipment | P0.00 |
| <i>Accumulated depreciatio-Construction and Heavy</i> | P0.00 |
| Disaster Response and Rescue Equipment | P0.00 |
| <i>Accumulated depreciation-DRRE</i> | P0.00 |
| Fiefigthing Equipment | |
| Medical Equipment | P0.00 |
| <i>Accumulated depreciation-Medical Equipment</i> | P0.00 |
| Sports Equipment | P0.00 |
| <i>Accumulated depreciation-Sports Equipment</i> | P0.00 |
| Technical and Scientific Equipment | P0.00 |
| <i>Accumulated depreciation-Technical and Scientific</i> | P0.00 |
| Other Machinery and Equipment | P21,851,236.62 |
| <i>Accumulated depreciation-Other Machinery and</i> | (P19,347,673.33) |
| 06 Transportation and Equipment | |
| Motor Vehicles | P621,139.20 |
| <i>Accumulated depreciation-Motor Vehicles</i> | (P590,082.24) |
| Other Transportation Equipment | P0.00 |
| <i>Accumulated depreciation-Other Transportation</i> | P0.00 |
| 07 Furnitures, Fixtures and Books | |

| | |
|---|---------------|
| Furnitures and Fixtures | P231,819.00 |
| <i>Accumulated depreciation-Furnitures and Fixtures</i> | (P163,781.97) |
| Books | P0.00 |
| <i>Accumulated depreciation-Books</i> | P0.00 |
| 08 Leased Assets | |
| Leased Assets, Land | |
| Leased Assets, Buildings and Other Structures | |
| 10 Construction in Progress | |
| Construction in Progress-Land Improvements | |
| Construction in Progress-Buildings and Other Structures | |
| 99 Other Property, Plant and Equipment | |
| Work/Zoo Animals | |
| Other Property, Plant and Equipment | P0.00 |
| <i>Accumulated depreciation-Books</i> | P0.00 |
| 07 BIOLOGICAL ASSET | |
| 01 Bearer Biological Assets | |
| Breeding Stocks | |
| Trees, Plants and Crops | |
| 99 OTHER ASSETS | |
| 01 Advances | |
| Advances for Operating Expenses | |
| Advances for Payroll | |
| Advances for Special Disbursing Officer | |
| Advances to Officers and Employees | |
| 02 Prepayments | |
| Prepaid Rent | |
| Prepaid Insurance | |
| Prepaid Interest | |
| Advances to Contractors | |
| Other Prepayments | |
| Other Assets | P301,212.71 |
| <i>Accumulated Impairment Losses-Other Assets</i> | P0.00 |
| 03 Deposits | |
| Deposit on Letters of Credit | |
| Guaranty Deposits | |
| Other Deposits | |
| TOTAL ASSETS | |
| 2 LIABILITIES | |
| 2 LIABILITIES | |
| 01 Financial Liabilities | |
| 01 Payables | |
| Accounts Payable | |
| Due to Officers and Employees | |
| Interest Payable | |
| 02 Inter-Agency Payables | |
| 01 Inter-Agency Payables | |
| Due to BIR | |
| Due to GSIS | |
| Due to PAG - IBIG | |
| Due to PHILHEALTH | |
| Due to Other NGAs | |
| Due to GOCCs | |
| Due to LGUs | |
| 03 Intra-Agency Payables | |
| 01 Intra-Agency Payables | |

Due to Central Office
Due to Bureaus
Due to Operating Units

04 Deferred Credits/Unearned Income

01 Deferred Credits

Other Deferred Credits

99 Other Payables

99 Other Payables

Other Payables

TOTAL LIABILITES

3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

Accumulated Surplus (Deficit)

P11,780,931.59

03 Intermediate Accounts

01 Intermediate Accounts

Revenue and Expense Summary

TOTAL EQUITY

TOTAL LIABILITES and NET ASSETS/EQUITY

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P683,058.74

P10,796,660.14

P48,230.00

P0.00

P41,609.91

P0.00

P0.00

P0.00

P7,890,464.29

P0.00

P115,197.98

P0.00

P0.00

P34,976.70

P63,473.98

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P2,503,563.29

P31,056.96

P0.00

P68,037.03

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P301,212.71

P0.00

P0.00

P0.00

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P0.00

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P0.00

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P301,212.71

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P11,780,931.59

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P11,780,931.59

P11,780,931.59

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101

APARRI POLYTECHNIC INSTITUTE

AS OF THE QUARTER ENDING December 30, 2018

REVENUE

| | |
|------------------------------|-------|
| Service Income | ₱0.00 |
| Business Income | ₱0.00 |
| Shares, Grants and Donations | ₱0.00 |
| Gains | ₱0.00 |

Total Revenue **₱0.00**

Less: Current Operating Expenses

| | |
|--|----------------|
| Personnel Services | ₱25,666,205.89 |
| Maintenance and Other Operating Expenses | ₱3,773,444.10 |
| Financial Expenses | ₱0.00 |
| Non-Cash Expenses | ₱2,030,598.18 |

Total Current Operating Expenses **₱31,470,248.17**

Surplus/(Deficit) from Current Operations **-₱31,470,248.17**

Net Financial Assistance/Subsidy ₱29,479,109.99

Surplus/(Deficit) for the period **-₱1,991,138.18**

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING December 30, 2018

REVENUE

Service and Business Income

Service Income

Permit Fees
Registration Fees
Clearance and Certification Fees
Verification and Authentication Fees
Accreditation Fees
Processing Fees
Other Service Income
Total Service Income

Business Income

School Fees
School Fees - Training Fees
School Fees - Library Fees
School Fees - Medical Fees
School Fees - TSEC Fees
School Fees - Student Publication
School Fees - Student ID
School Fees - Assessment -for Supplies and Materials
School Fees - Assessment -for Assessors
School Fees - Scholarship Fees
Examination Fees
Seminar/Training Fees
Rent/Lease Income
Income from Hotels/Dormitories and Other Like Facilities
Sales Revenue
Interest Income
Other Business Income
Total Business Income

Shares, Grants and Donations

Income from Grants and Donations in Kind
Total Shares, Grants and Donations

Gains

Gain on Sale of PPE
Gain on Initial Recognition of Biological Assets
Gain from Changes in FV less cost to sell of Biological Assets
Other Gains
Total Gains

Other Non-Operating Income

Proceeds from Insurance/ Indemnities
Total Other Non-Operating Income

TOTAL REVENUE

Less: Current Operating Expenses

Personnel Services

Salaries and Wages

Salaries and Wages-Regular Pay
Salaries and Wages-Casual/Contractual
Total Salaries and Wages

Other Compensation

Personnel Economic and Relief Allowance (PERA)
Representation Allowance (RA)
Transportation Allowance (TA)
Clothing/Uniform Allowance
Subsistence Allowance
Laundry Allowance
Quarters Allowance
Productivity Incentive Allowance
Honoraria
Hazard Pay

Longevity Pay
Overtime and Night Pay
Year End Bonus
Cash Gift
Other Bonuses and Allowances
Collective Negotiations Agreement
Productivity Enhancement Incentive
Performance Based Bonus
Bonus and Allowances - Mid year bonus
Monetization

Total Other Compensation

Personnel Benefit Contributions

Life and Retirement Insurance Premiums
PAG-IBIG Contributions
PHILHEALTH Contributions
Employees Compensation Insurance Premiums

Total Other Compensation

Other Personnel Benefit

Retirement Gratuity
Terminal Leave Benefits
Other Personnel Benefits

Total Other Personnel Benefit

TOTAL PERSONNEL SERVICES

Maintenance and Other Operating Expenses

Travelling Expenses

Travelling Expenses - Local
Travelling Expenses - Foreign

Total Travelling Expenses

Training and Scholarship Expenses

Training Expenses
Scholarship Grants Expenses

Total Training and Scholarship Expenses

Supplies and Materials Expenses

Office Supplies Expense
Accountable Forms Expenses
Animal/Zoological Supplies Expenses
Food Supplies Expense
Drugs and Medicines Expenses
Medical, Dental and Laboratory Supplies Expense
Fuel, Oil and Lubricants Expense
Agricultural and Marine Supplies Expenses
Textbooks and Instructional Materials Expenses
Semi-Expendable Machinery and Equipment Expenses - Office Equipment Expenses
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment Expenses
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment
Semi-Expendable Other Machinery & Equipment Expenses -Communication Equipment
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment
Semi-Expendable Technical and Scientific Equipment Expenses
Semi-Expendable Other Machinery & Equipment Expenses
Semi-Expendable Furniture, Fixtures and Books Expenses
Other Supplies and Materials Expense

Total Supplies and Materials Expenses

Utility Expenses

Water Expense
Electricity Expense

Total Utility Expenses

Communication Expenses

Postage and Courier Services
Telephone Expenses - Mobile
Telephone Expenses - Landline
Internet Subscription Expenses
Cable, Satellite, Telegraph and Radio Expenses

Total Communication Expenses

Award/Rewards and Prizes

Awards/Rewards Expenses
Prizes

Total Award/Rewards and Prizes

Survey, Research, Exploration and Development Expenses

Survey Expenses

Total Survey, Research, Exploration and

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

Total Confidential, Intelligence and

Professional Services

Legal Services

Auditing Services

Consultancy Services

Other Professional Services

Total Professional Services

General Services

Environment/Sanitary Services

Janitorial Services

Security Services

Other General Services

Total General Services

Repairs and Maintenance

Repairs and Maintenance - Land Improvements

Repairs and Maintenance - Infrastructure Assets - Water Supply Sys

Repairs and Maintenance - Buildings and Other Structures-Buildings

Repairs and Maintenance - Buildings and Other Structures-School Buildings

Repairs and Maintenance - Buildings and Other Structures-Other Structures

Repairs and Maintenance - Machinery and Equipment-Office Equipment

Repairs and Maintenance - Machinery and Equipment-ICT Equipment

Repairs and Maintenance - Machinery and Equipment-Communication Equipment

Repairs and Maintenance - Machinery and Equipment-Printing Equipment

Repairs and Maintenance - Machinery and Equipment-Other ME

Repairs and Maintenance - Transportation Equipment-Motor Vehicle

Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment

Repairs and Maintenance - Furnitures and Fixtures

Repairs and Maintenance - Leased Assets Improvements-Buildings

Repairs and Maintenance - Leased Assets Improvements-Other LAI

Repairs and Maintenance - Semi-Expendable Machinery & Equipment

Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment

Repairs and Maintenance - Semi-Expendable Machinery - Other Machinery & Equipment

Repairs and Maintenance - Other Property, Plant and Equipment

Total Repairs and Maintenance

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses

Fidelity Bond Premiums

Insurance Expenses

Total Taxes, Insurance Premiums

Labor and Wages

Labor and Wages

Total Labor and Wages

Other Maintenance and Operating Expenses

Advertising Expenses

Printing and Publication Expenses

Representations Expenses

Transportation and Delivery Expenses

Rent/Lease Expenses

Rents-Buildings and Structures

Rents-Motor Vehicles

Rents-Living Quarters

Membership Dues and contributions to Organizations

Subscriptions Expenses

Other Maintenance and Operating Expenses - Website Maintenance

Other Maintenance and Operating Expenses

Total Other Maintenance and

TOTAL MAINTENANCE AND OTHER OPERATING

Financial Expenses

Bank Charges

Other Financial Charges

Total Financial Expenses

DIRECT COST

Cost of Sales

Cost of Sales

Total Direct Cost

NON-CASH EXPENSES

Depreciation

Depreciation - Land Improvements

Depreciation - Other Land Improvements

Depreciation - Infrastructure Asset - Road Networks
Depreciation - Buildings and Other Structures - Buildings
Depreciation - Buildings and Other Structures - School Buildings
Depreciation - Buildings and Other Structures - Other Structures
Depreciation - Machinery and Equipment - Office Equipment
Depreciation - Machinery and Equipment - ICT Equipment
Depreciation - Machinery and Equipment - Agriculture and Forestry Equipment
Depreciation - Machinery and Equipment -Communication Equipment
Depreciation - Machinery and Equipment - Construction and Heavy Equipment
Depreciation - Machinery and Equipment - Medical Equipment
Depreciation - Machinery and Equipment - Printing Equipment
Depreciation - Machinery and Equipment - Technical and Scientific Equipment
Depreciation - Machinery and Equipment - Other ME
Depreciation - Transportation Equipment
Depreciation - Furniture, Fixtures and Books - furnitures and Fixtures
Depreciation - Furniture, Fixtures and Books - Books
Depreciation - Other Property, Plant and Equipment - Other PPE

Losses

Loss on Sale of Assets
Total Non-Cash Expenses

CURRENT OPERATING EXPENSES

SURPLUS (DEFICIT) FROM CURRENT OPERATIONS

Financial Assistance/Subsidy From NGAs, LGUs, GOCCs

Subsidy from National Government
Subsidy from Other National Government Agencies
Assistance from LGU
Subsidy from ther Funds
Subsidy from Central Office
Subsidy from Regional Office/Staff Bureau
Total Financial Assistance/Subsidy

Less: Financial Assistance/Subsidy to NGAs, LGUs,

Subsidy to National Gov't Agencies
Financial Assistance to NGAs
Subsidy to Operating Units
Subsidy to Other Funds
Subsidies Others
Total Financial Assistance/Subsidy

NET FINANCIAL ASSISTANCE/SUBSIDY

SURPLUS/(DEFICIT) FOR THE PERIOD

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT
Acting Accountant

Annex B1

P0.00
P0.00
P0.00
P0.00
P0.00
P0.00
P0.00

P0.00

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P0.00

P0.00
P0.00

P0.00

P0.00

P0.00

P16,922,131.17
P0.00

P16,922,131.17

P1,191,000.00
P60,000.00
P60,000.00
P306,000.00
P0.00
P0.00
P0.00
P0.00
P0.00
P12,300.00

P0.00
P0.00
P2,796,889.00
P255,000.00
P392,302.00
P719,877.36
P245,000.00
P0.00
P0.00
P0.00
P6,038,368.36

P2,030,281.60
P60,861.37
P213,887.58
P59,887.81
P2,364,918.36

P0.00
P0.00
P340,776.00
P340,776.00
P25,666,205.89

P224,329.56
P0.00
P224,329.56

P418,265.00
P556,500.00
P974,765.00

P152,200.43
P42,997.92
P0.00
P0.00
P0.00
P0.00
P34,004.80
P0.00
P0.00
P23,570.00
P86,927.15
P0.00
P0.00
P0.00
P0.00
P0.00
P0.00
P21,082.17
P0.00
P1,524,763.20
P1,885,545.67

P0.00
P324,245.00
P324,245.00

P0.00
P0.00
P1,568.53
P0.00
P3,150.00
P4,718.53

P0.00
P0.00
P0.00

P0.00
P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P27,600.00

P27,600.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P240,785.50

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P2,305.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P243,090.50

P0.00

P26,746.50

P12,433.34

P39,179.84

P0.00

P8,700.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P405.00

P0.00

P40,865.00

P49,970.00

P377,344.10

P0.00

P0.00

P0.00

P0.00

P0.00

P1,331.75

P0.00

P0.00
P0.00
P391,801.77
P12,519.53
P0.00
P10,934.37
P0.00
P0.00
P0.00
P0.00
P0.00
P28,770.51
P1,563,217.43
P0.00
P0.00
P22,022.82

P0.00
P2,030,598.18

P31,470,248.17

(31,470,248.17)

P29,479,109.99
P0.00
P0.00
P0.00
P0.00
P0.00

P29,479,109.99

P0.00
P0.00
P0.00
P0.00
P0.00
P0.00

P29,479,109.99

(1,991,138.99)

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02
FUND 101
CASH FLOW STATEMENT

APARRI POLYTECHNIC INSTITUTE

AS OF THE QUARTER ENDING December 30, 2018

Cash Flow from Operating Activities:

Cash Inflows

| | |
|---|-------|
| Receipt of Notice of Cash Allocation | P0.00 |
| Collection of Income/Revenues | P0.00 |
| Receipt of Assistance and Subsidy from Other NGA's, LGU's and GOCCs | P0.00 |
| Collection of Receivables | P0.00 |
| Receipt of Inter-Agency Fund Transfers | P0.00 |
| Receipt of Intra-Agency Fund Transfers | P0.00 |
| Trust Receipts | P0.00 |
| Other Receipts | P0.00 |
| Adjustments | P0.00 |

Total Cash Inflows

P0.00

Cash Outflows

| | |
|--|-------|
| Replenishment of Negotiated MDS Checks (for BTr) | P0.00 |
| Remittance to National Treasury | P0.00 |
| Payment of Expenses | P0.00 |
| Purchase of Inventories | P0.00 |
| Purchase of Consumable Biological Assets | P0.00 |
| Grant of Cash Advances | P0.00 |
| Pre-payments | P0.00 |
| Refund of Deposits | P0.00 |
| Payment of Accounts Payable | P0.00 |
| Remittance of Personnel Benefit Contributions and Mandatory Deductions | P0.00 |
| Grant of Financial Assistance/Subsidy | P0.00 |
| Release of Inter-Agency Fund Transfers | P0.00 |
| Release of Intra-Agency Fund Transfers | P0.00 |
| Other Disbursements | P0.00 |
| Reversal of Unutilized NCA | P0.00 |
| Adjustment | P0.00 |

Total Cash Outflows

P0.00

NET CASH PROVIDED BY OPERATING ACTIVITIES

P0.00

NET CASH PROVIDED BY INVESTING ACTIVITIES

P0.00

NET CASH PROVIDED BY FINANCING ACTIVITIES

P0.00

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

P0.00

CASH AND CASH EQUIVALENTS, January 1, 2018

P0.00

CASH AND CASH EQUIVALENTS, December 30, 2018

P0.00

Certified Correct:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02
FUND 101
CASH FLOW STATEMENT

APARRI POLYTECHNIC INSTITUTE

AS OF THE QUARTER ENDING December 30, 2018

Cash Flow from Operating Activities:

Cash Inflows

| | |
|--|--------------|
| <i>Receipt of Notice of Cash Allocation</i> | P0.00 |
| Receipt of Notice of Cash Allocation | |
| Receipt of Notice of Transfer of Cash Allocation | |
| Receipt of NCA for Trust and other receipts | |
| Receipt of Working Fund fro Foreign-Assisted Projects | |
| <i>Collection of Income/Revenues</i> | P0.00 |
| Collection of Tax Revenue | |
| Collection of Service and Business Income | |
| Collection of Other Income | |
| Receipt of Shares, grants and donations | |
| Receipt of prior years' income | |
| <i>Receipt of Assistance and Subsidy from Other NGA's, LGU's and GOCCs</i> | P0.00 |
| Subsidy from Other National Government Agencies | |
| Assistance from Local Government Units | |
| Assistance from Government Owned and Controlled Corporations | |
| <i>Collection of Receivables</i> | P0.00 |
| Collection of Loans and Receivables | |
| Collection of Lease Receivables | |
| Collection of Receivables from Audit Disallowances | |
| Collection of Other Receivables | |
| <i>Receipt of Inter-Agency Fund Transfers</i> | P0.00 |
| Receipt of Cash for the account of NGAs/LGUs/GOCCs | |
| Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs | |
| Receipt of funds for other Inter-Agency transactions | |
| <i>Receipt of Intra-Agency Fund Transfers</i> | P0.00 |
| Receipt of funds from CO/Bureaus/Ros/Ous for the implementation of prog/projects | |
| Receipt of working fund for foreign-assisted projects | |
| Receipt of funds for other intra-agency transactions | |
| <i>Trust Receipts</i> | P0.00 |
| Receipts of Disaster Risk Reduction and Management Fund | |
| Receipt of bail bonds | |
| Receipt of guaranty/security deposits | |
| Receipt of customers' deposits | |
| Collection of Other Trust receipts | |
| <i>Other Receipts</i> | P0.00 |
| Advance Collection of Income | |
| Receipts of Deposits on Letter of Credits | |
| Receipt of refund of guaranty deposits | |
| Receipt of refund for liquidated damages | |
| Unused Petty Cash Fund | |
| Other deferred credits | |
| Refund of overpayment of Personnel Services | |
| Refund of overpayment of Maintenance and Other Operating Expenses | |
| Receipt of refund of cash advances | |
| Proceeds from terminatred treasury bills | |
| Collection from trust receipts from entities other than NGAs/LGUs/GOCCs | |
| Other miscellaneous receipts | |
| <i>Adjustments</i> | P0.00 |
| Restoration ofm cash for cancelled/lost/stale checks/ADA | |
| Restoration of cash for unreleased checks | |
| Other adjustments-inflow | |
| Total Cash Inflows | P0.00 |

Cash Outflows

| | |
|---|--------------|
| Replenishment of Negotiated MDS Checks (for BTr) | |
| Remittance to National Treasury | |
| <i>Payment of Expenses</i> | P0.00 |
| Payment of personnel services | |
| Payment of maintenance & operating expenses | |
| Payment of financial expenses | |
| Payment of expenses pertaining to/incurred in the prior years | |
| Liquidation of prior year's cash advance | |
| <i>Purchase of Inventories</i> | P0.00 |
| Purchase of inventories for sale | |
| Purchase of inventories for distribution | |
| Purchase of inventories held for consumption | |
| Purchase of raw materials inventory | |

| | |
|---|--------------|
| <i>Purchase of Consumable Biological Assets</i> | P0.00 |
| Purchase of livestock held fro consumption/sale/distribution | |
| Purchase of trees, plants and crops held from consumption/sale/distribution | |
| Purchase of aquaculture | |
| Purchase of other consumable biological assets | |
| <i>Grant of Cash Advances</i> | P0.00 |
| Advances for Operating expenses | |
| Advances for Payroll | |
| Advances for special purpose/time-bound undertakings | |
| Advances to Special Disbursing Officer | |
| Advances to officers and employees | |
| <i>Pre-payments</i> | P0.00 |
| Advances to Contractors for repair and maintenance of property, plant and equipment | |
| prepaid Rent | |
| Prepaid Registration | |
| Prepaid Interest | |
| Prepaid Insurance | |
| Other Prepayments | |
| <i>Refund of Deposits</i> | P0.00 |
| Payment of deposits on letter of credits | |
| Payment of guaranty deposits | |
| Payment of other deposits | |
| <i>Payment of Accounts Payable</i> | |
| <i>Remittance of Personnel Benefit Contributions and Mandatory Deductions</i> | P0.00 |
| Remittance of taxes withheld not covered by TRA | |
| Remittance of GSIS/PAG-IBIG/PHILHEALTH | |
| Remittance of personnel benefit contributions | |
| Remittance of Other Payables | |
| <i>Grant of Financial Assistance/Subsidy</i> | P0.00 |
| Subsidy to NGAs | |
| Grant of Financial Assistance to NGAs/LGUs/GOCCs | |
| Grant of financial assistance to NGOs/Pos | |
| Payment of Internal Revenue Allotment | |
| Subsidy to OUs | |
| Grant of other subsidies | |
| <i>Release of Inter-Agency Fund Transfers</i> | P0.00 |
| Advances to Procurement Service | |
| Advances to other NGAs/GOCCs/LGUs for purchase of goods and services as authorized by law | |
| Release of funds to NGAs, GOCCs, LGUs for the implementation of projects | |
| Release of other inter-agency fund transfers | |
| <i>Release of Intra-Agency Fund Transfers</i> | P0.00 |
| Issuance of Working Fund to Foreign service posts and regional consular office | |
| Issuance of NTCA by CO/Ros to Ros/Ous | |
| Issuance of funding checks by HO/CO/Ros to Ros/Ous | |
| Release of other intra-agency fund transfers | |
| <i>Other Disbursements</i> | P0.00 |
| Refund of Excess income | |
| Refund of excess Working Fund/Fund transfers/Trust Fund | |
| Refund of bail bond | |
| Refund of guaranty/security deposits | |
| Refund of customer's deposit | |
| Refund of cash advances | |
| Other Disbursements | |
| <i>Reversal of Unutilized NCA</i> | |
| <i>Adjustment</i> | P0.00 |
| Adjustment for dishonored checks | |
| Adjustment for cash shortage | |
| Reversing entry for unreleased checks in previous year | |
| Other Adjustment-outflow | |
| Total Cash Outflows | P0.00 |
| NET CASH PROVIDED BY OPERATING ACTIVITIES | P0.00 |
| Cash Flow from Investing Activites: | |
| Cash Inflows | |
| <i>Proceeds from Sale/Disposal of Property, Plant and Equipment</i> | |
| <i>Proceeds from Sale of Other Assets</i> | |
| Total Cash Inflows | P0.00 |
| Cash Outflows | |
| <i>Payment for Land Improvements</i> | |
| <i>Construction of Buildings and Other Structures</i> | |
| <i>Purchase of Machinery and Equipment</i> | |
| <i>Purchase of Information and Communication Technology Equipment</i> | |
| Total Cash Outflows | P0.00 |

NET CASH PROVIDED BY INVESTING ACTIVITIES
NET CASH PROVIDED BY FINANCING ACTIVITIES

P0.00

P0.00

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

P0.00

CASH AND CASH EQUIVALENTS, January 1, 2018

CASH AND CASH EQUIVALENTS, MARCH 31, 2018

P0.00

Certified Correct:

SHERLY B. NEPOMUCENO, LPT
Acting Accountant

P0.00

**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FUND 101**

APARRI POLYTECHNIC INSTITUTE

AS OF THE QUARTER ENDING December 30, 2018

Balance at January 1, 2018

Changes in accounting policy
Prior Period Adjustments/Unrecorded Income and Expenses
Other Adjustments

Restated balance

P0.00

Changes in Net Assets/Equity for the Calendar Year

Adjustment of net revenue recognized directly in net assets/equity
Surplus for the period

Total Recognized revenue and expense for the

- 1,991,138.18
- 1,991,138.18

Others

Balance at 30 December 2018

- 1,991,138.18

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant