

Republic of the Philippines  
**TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY, REGION 02**  
Maura, Aparri, Cagayan  
**TRIAL BALANCE**  
**FUND 101**

**APARRI POLYTECHNIC INSTITUTE**

As at March 31, 2018

ACCOUNT NAMES	ACCOUNT CODE	DEBIT	CREDIT
<b>1 CURRENT ASSETS</b>			
<b>01 CASH and Cash Equivalents</b>			
<b>01 Cash on Hand</b>			
Cash - Collecting Officers	1 01 01 010		
Petty Cash	1 01 01 020	P20,000.00	
<b>02 Cash in Bank - Local Currency</b>			
Cash in Bank - Local Currency, Current Account	1 01 02 020		
<b>04 Treasury/Agency Cash Accounts</b>			
Cash- Treasury/Agency Deposit, Regular	1 01 04 010		
Cash- Treasury/Agency Deposit, Trust	1 01 04 030		
Cash- Modified Disbursement System (MDS), Regular	1 01 04 040		
Cash- Tax Remittance Advice	1 01 04 070		
<b>TOTAL CASH</b>		<b>P20,000.00</b>	<b>P0.00</b>
<b>03 RECEIVABLE</b>			
<b>01 Loans and Receivable Accounts</b>			
Accounts Receivable	1 03 01 010		
Allowance for Impairment-Accounts Receivable	1 03 01 011		
<b>03 Inter - Agency Receivables</b>			
Due from NGAs	1 03 03 010		
Due from GOCCs	1 03 03 020		
Due from LGUs	1 03 03 030		
<b>04 Intra - Agency Receivables</b>			
Due from Central Office	1 03 04 010		
Due from Regional Offices	1 03 04 030		
Due from Operating Units	1 03 04 040		
<b>05 Other Receivables</b>			
Receivables - Disallowances/Charges	1 03 05 010	P683,058.74	
Due from Officers and Employees	1 03 05 020		
Other Receivables	1 03 05 990		
<b>TOTAL RECEIVABLE</b>		<b>P683,058.74</b>	<b>P0.00</b>
<b>04 INVENTORIES</b>			
<b>01 Inventory Held for Sale</b>			
Merchandise Inventory	1 04 01 010		
<b>02 Inventory Held for Distribution</b>			
Textbooks and Instructional Materials for Distribution	1 04 02 070		
Property and Equipment for Distribution	1 04 02 090		
Other Supplies and Materials for Distribution	1 04 02 990		
<b>04 Inventory Held for Consumption</b>			
Office Supplies Inventory	1 04 04 010		
Accountable Forms, Plates and Stickers Inventory	1 04 04 020		
Animal/Zoological Supplies Inventory	1 04 04 040		
Food Supplies Inventory	1 04 04 050		
Drugs and Medicines Inventory	1 04 04 060		
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070		
Fuel, Oil, and Lubricants Inventory	1 04 04 080		
Agricultural and Marine Supplies Inventory	1 04 04 090		
Textbooks and Instructional Materials Inventory	1 04 04 100		
Construction Materials Inventory	1 04 04 130		
Other Supplies and Materials Inventory	1 04 04 990		
<b>05 Semi Expandable Machinery and Equipment</b>			
Semi-Expandable Machinery and Equipment	1 04 05 190		
Semi-Expandable Office Equipment	1 04 05 020		
Semi-Expandable ICT Equipment	1 04 05 030		
Semi-Expandable Technical and Scientific Equipment	1 04 05 130		
Semi-Expandable Other Machinery and Equipment	1 04 05 190		
Semi-Expandable Furniture and Fixtures	1 04 06 010		
<b>TOTAL INVENTORIES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>TOTAL CURRENT ASSETS</b>		<b>P703,058.74</b>	<b>P0.00</b>
<b>06 PROPERTY, PLANT AND EQUIPMENT</b>			
<b>01 Land</b>			
Land	1 06 01 010	P48,230.00	
<b>02 Land Improvements</b>			
Land Improvements, Aquaculture Structures	1 06 02 010		
Accumulated depreciation-Land Improvements	1 06 02 011		
Other Land Improvement	1 06 02 990	P459,747.60	
Accumulated depreciation-Other Land Improvement	1 06 04 991		P416,805.94
Water Supply Systems	1 06 03 040		
Accumulated depreciation-Water Supply Systems	1 06 03 041		
<b>03 Infrastructure Assets</b>			
Power Supply Systems	1 06 04 010		
<b>04 Buildings and Other Structures</b>			
Buildings	1 06 04 010		
Accumulated depreciation-Buildings	1 06 04 011		

School Buildings	1 06 04 020	P23,837,772.07	
Accumulated depreciation-School Buildings	1 06 04 021		P15,555,456.01
Hospitals and Health Centers	1 06 04 030		
Other Structures	1 06 04 990	P778,661.79	
Accumulated depreciation-Other Structures	1 06 04 991		P650,944.28
<b>05 Machinery and Equipment</b>			
Machinery	1 06 05 010		
Accumulated depreciation-Machinery	1 06 05 011		
Office Equipment	1 06 05 020		
Accumulated depreciation-Office Equipment	1 06 05 021		
Information and Communication Technology Equipment	1 06 05 030	P129,021.47	
Accumulated depreciation-ICTE	1 06 05 031		P122,570.40
Agricultural Forestry Equipment	1 06 05 040		
Accumulated depreciation-Agricultural Forestry Equipment	1 06 05 041		
Communication Equipment	1 06 05 070		
Accumulated depreciation-Communication Equipment	1 06 05 071		
Construction and Heavy Equipment	1 06 05 080		
Accumulated depreciation-Construction and Heavy Equipment	1 06 05 081		
Disaster Response and Rescue Equipment	1 06 05 090 00		
Accumulated depreciation-Disaster Response and Rescue Equipment	1 06 05 091		
Fiefighting Equipment	1 06 05 090 01		
Medical Equipment	1 06 05 110		
Accumulated depreciation-Medical Equipment	1 06 05 111		
Sports Equipment	1 06 05 130		
Accumulated depreciation-Sports Equipment	1 06 05 081		
Technical and Scientific Equipment	1 06 05 140	P121,015.00	
Accumulated depreciation-Technical and Scientific Equipment	1 06 05 141		P28,770.51
Other Machinery and Equipment	1 06 05 990	P21,851,236.62	
Accumulated depreciation-Other Machinery and Equipment	1 06 05 991		P17,784,455.90
<b>06 Transportation and Equipment</b>			
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		
Accumulated depreciation-Other Transportation Equipment	1 06 06 991		
<b>07 Furnitures, Fixtures and Books</b>			
Furnitures and Fixtures	1 06 07 010	P231,819.00	
Accumulated depreciation-Furnitures and Fixtures	1 06 07 011		P141,759.15
Books	1 06 07 020		
Accumulated depreciation-Books	1 06 07 021		
<b>08 Leased Assets</b>			
Leased Assets, Land	1 06 08 010		
Leased Assets, Buildings and Other Structures	1 06 08 020		
<b>10 Construction in Progress</b>			
Construction in Progress-Land Improvements	1 06 10 010		
Construction in Progress-Buildings and Other Structures	1 06 10 030		
<b>99 Other Property, Plant and Equipment</b>			
Work/Zoo Animals	1 06 99 010		
Other Property, Plant and Equipment	1 06 99 990		
Accumulated depreciation-Other PPE	1 06 99 991		
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b>P48,078,642.75</b>	<b>P35,290,844.43</b>
<b>07 BIOLOGICAL ASSET</b>			
<b>01 Bearer Biological Assets</b>			
Breeding Stocks	1 07 01 010		
Trees, Plants and Crops	1 07 01 030		
<b>TOTAL BIOLOGICAL ASSETS</b>		<b>P0.00</b>	<b>P0.00</b>
<b>99 OTHER ASSETS</b>			
<b>01 Advances</b>			
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030	P20,865.00	
Advances to Officers and Employees	1 99 01 040		
<b>02 Prepayments</b>			
Prepaid Rent	1 99 02 020		
Prepaid Insurance	1 99 02 050		
Prepaid Interest	1 99 02 040		
Advances to Contractors	1 99 02 010		
Other Prepayments	1 99 02 990		
Other Assets	1 99 99 990	P301,212.71	
Accumulated Impairment Losses-Other Assets	1 99 99 991		
<b>03 Deposits</b>			
Deposit on Letters of Credit	1 99 03 010		
Guaranty Deposits	1 99 03 020		
Other Deposits	1 99 03 990		
<b>TOTAL OTHER ASSETS</b>		<b>P322,077.71</b>	<b>P0.00</b>
<b>TOTAL ASSETS</b>		<b>P49,103,779.20</b>	<b>P35,290,844.43</b>
<b>2 LIABILITIES</b>			
<b>2 LIABILITIES</b>			
<b>01 Financial Liabilities</b>			
<b>01 Payables</b>			
Accounts Payable	2 01 01 010		
Due to Officers and Employees	2 01 01 020		
Interest Payable	2 01 01 050		
<b>02 Inter-Agency Payables</b>			
<b>01 Inter-Agency Payables</b>			
Due to BIR	2 02 01 010		
Due to GSIS	2 02 01 020		
Due to PAG - IBIG	2 02 01 030		
Due to PHILHEALTH	2 02 01 040		
Due to Other NGAs	2 02 01 050		
Due to GOCCs	2 02 01 060		

Due to LGUs	2 02 01 070		
<b>03 Intra-Agency Payables</b>			
<b>01 Intra-Agency Payables</b>			
Due to Central Office	2 03 01 010		
Due to Bureaus	2 03 01 020		
Due to Operating Units	2 03 01 040		
<b>04 Deferred Credits/Unearned Income</b>			
<b>01 Deferred Credits</b>			
Other Deferred Credits	2 05 01 990		
<b>99 Other Payables</b>			
<b>99 Other Payables</b>			
Other Payables	2 99 99 990		
<b>TOTAL LIABILITIES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>3 EQUITY</b>			
<b>3 EQUITY</b>			
<b>01 Government Equity</b>			
<b>01 Government Equity</b>			
Accumulated Surplus	3 01 01 010		P13,772,069.77
<b>03 Intermediate Accounts</b>			
<b>01 Intermediate Accounts</b>			
Revenue and Expense Summary	3 03 01 010		
<b>TOTAL EQUITY</b>			<b>P13,772,069.77</b>
<b>4 INCOME</b>			
<b>4 INCOME</b>			
<b>02 Service and Business Income</b>			
<b>01 Service Income</b>			
Permit Fees	4 02 01 010		
Registration Fees	4 02 01 020		
Clearance and Certification Fees	4 02 01 040		
Verification and Authentication Fees	4 02 01 110		
Accreditation Fees	4 02 01 110 01		
Processing Fees	4 02 01 130		
Other Service Income	4 02 01 990		
<b>02 Business Income</b>			
School Fees	4 02 02 010		
School Fees - Training Fees	4 02 02 010 01		
School Fees - Library Fees	5 02 02 010 02		
School Fees - Medical Fees	6 02 02 010 03		
School Fees - TSEC Fees	7 02 02 010 04		
School Fees - Student Publication	8 02 02 010 05		
School Fees - Student ID	9 02 02 010 06		
School Fees - Assessment -for Supplies and Materials	10 02 02 010 07		
School Fees - Assessment -for Assessors	11 02 02 010 08		
School Fees - Scholarship Fees	12 02 02 010 09		
Examination Fees	4 02 02 030		
Seminar/Training Fees	4 02 02 040		
Rent/Lease Income	4 02 02 050		
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130		
Sales Revenue	4 02 02 160		
Interest Income	4 02 02 210		
Other Business Income	4 02 02 990		
<b>03 Assistance and Subsidy</b>			
<b>01 Assistance and Subsidy</b>			
Subsidy from National Government	4 03 01 010		P5,615,103.35
Subsidy from Other National Government Agencies	4 03 01 020		
Assistance from LGU	4 03 01 030		
Subsidy from Other Funds	5 03 01 050		
Subsidy from Central Office	4 03 01 060		
Subsidy from Regional Office/Staff Bureau	4 03 01 070		
<b>04 Shares, Grants and Donations</b>			
<b>02 Grants and Donations</b>			
Income from Grants and Donations in Kind	4 04 02 020		
<b>05 Gains</b>			
<b>01 Gains</b>			
Gain on Sale of PPE	4 05 01 040		
Gain on Initial Recognition of Biological Assets	4 05 01 050		
Gain from Changes in FV less cost to sell of Biological Assets	5 05 01 070		
Other Gains	4 05 01 990		
<b>TOTAL INCOME</b>		<b>P0.00</b>	<b>P5,615,103.35</b>
<b>5 EXPENSES</b>			
<b>5 EXPENSES</b>			
<b>01 Personnel Services</b>			
<b>01 Salaries and Wages</b>			
Salaries and Wages - Regular	5 01 01 010 01	P4,252,011.73	
Salaries and Wages - Casual/Contractual	5 01 01 020		
<b>02 Other Compensation</b>			
Personnel Economic and Relief Allowance (PERA)	5 01 02 010	P293,000.00	
Representation Allowance (RA)	5 01 02 020	P15,000.00	
Transportation Allowance (TA)	5 01 02 030	P15,000.00	
Clothing/Uniform Allowance	5 01 02 040		
Subsistence Allowance	5 01 02 050		
Laundry Allowance	5 01 02 060		
Quarters Allowance	5 01 02 070		
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100		
Hazard Pay	5 01 02 110	P3,075.00	
Longevity Pay	5 01 02 120		
Overtime and Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		

Cash Gift	5 01 02 150		
Other Bonuses and Allowances	5 01 02 990		
Collective Negotiations Agreement	5 01 02 990 11		
Productivity Enhancement Incentive	5 01 02 990 12		
Performance Based Bonus	5 01 02 990 14		
Bonus and Allowances - Mid year bonus	5 01 02 990 36		
Monetization	5 01 02 990		
<b>03 Personnel Benefit Contributions</b>			
Life and Retirement Insurance Premiums	5 01 03 010	P509,717.77	
PAG-IBIG Contributions	5 01 03 020	P15,661.37	
PHILHEALTH Contributions	5 01 03 030	P50,305.80	
Employees Compensation Insurance Premiums	5 01 03 040	P14,999.81	
<b>04 Other Personnel Benefit s</b>			
Retirement Gratuity	5 01 04 020		
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits	5 01 04 990	P195,776.00	
<b>TOTAL PERSONAL SERVICES</b>		<b>P5,364,547.48</b>	<b>P0.00</b>
<b>02 MAINTENANCE AND OTHER OPERATING EXPENSES</b>			
<b>01 Travelling Expenses</b>			
Travelling Expenses - Local	5 02 01 010	P11,786.50	
Travelling Expenses - Foreign	5 02 01 020		
<b>02 Training and Scholarship Expenses</b>			
Training Expenses	5 02 02 010		
Scholarship Grants Expenses	5 02 02 020		
<b>03 Supplies and Materials Expenses</b>			
Office Supplies Expenses	5 02 03 010	P153,886.51	
Accountable Forms Expenses	5 02 03 020		
Animal/Zoological Supplies Expenses	5 02 03 040		
Food Supplies Expense	5 02 03 050		
Drugs and Medicines Expenses	5 02 03 070		
Medical, Dental and Laboratory Supplies Expense	5 02 03 080		
Fuel, Oil and Lubricants Expense	5 02 03 090		
Agricultural and Marine Supplies Expenses	5 02 03 100		
Textbooks and Instructional Materials Expenses	5 02 03 110		
Semi-Expendable Machinery and Equipment Expenses - Office Equipment Expenses	5 02 03 210 02		
Semi-Expendable Machinery and Equipment Expenses - ICT Equipment Expenses	6 02 03 210 03	P9,357.15	
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	7 02 03 210 04		
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	5 02 03 210 07		
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment	7 02 03 210 08		
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	7 02 03 210 11		
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	7 02 03 210 12		
Semi-Expendable Technical and Scientific Equipment Expenses	5 02 03 210 13		
Semi-Expendable Other Machinery & Equipment Expenses	5 02 03 210 99	P117.57	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00		
Other Supplies and Materials Expense	5 02 03 990	P27,791.64	
<b>04 Utility Expenses</b>			
Water Expense	5 02 04 010		
Electricity Expense	5 02 04 020		
<b>05 Communication Expenses</b>			
Postage and Courier Services	5 02 05 010		
Telephone Expenses - Mobile	5 02 05 020 01		
Telephone Expenses - Landline	5 02 05 020 02		
Internet Subscription Expenses	5 02 05 030		
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	P1,350.00	
<b>06 Awards/Rewards and Prizes</b>			
Awards/Rewards Expenses	5 02 06 010		
Prizes	5 02 06 020		
<b>07 Survey, Research, Exploration and Development Expenses</b>			
Survey Expenses	5 02 07 010		
<b>10 Confidential, Intelligence and Extraordinary Expenses</b>			
Extraordinary and Miscellaneous Expenses	5 02 10 030		
<b>11 Professional Services</b>			
Legal Services	5 02 11 010		
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990		
<b>12 General Services</b>			
Environment/Sanitary Services	5 02 12 010		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030		
Other General Services	5 02 12 990		
<b>13 Repairs and Maintenance</b>			
Repairs and Maintenance - Land Improvements	5 02 13 020		
Repairs and Maintenance - Infrastructure Assets - Water Supply Sys	5 02 13 030 04		
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01		
Repairs and Maintenance - Buildings and Other Structures - School Buildings	5 02 13 040 02		
Repairs and Maintenance - Buildings and Other Structures - Other Structures	5 02 13 040 99		
Repairs and Maintenance - Machinery and Equipment - Office Equipment	5 02 13 050 02		
Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 050 03		
Repairs and Maintenance - Machinery and Equipment - Comm Equipment	5 02 13 050 07		
Repairs and Maintenance - Machinery and Equipment - Printing Equipment	5 02 13 050 12		
Repairs and Maintenance - Machinery and Equipment - Other ME	5 02 13 050 99		
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01		
Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment	5 02 13 060 99		
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070		
Repairs and Maintenance - Leased Assets Improvements - Buildings	5 02 13 090 02		
Repairs and Maintenance - Leased Assets Improvements - Other LAI	5 02 13 090 99		
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5 02 13 210 00		
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment	5 02 13 210 03		
Repairs and Maintenance - Semi-Expendable Machinery - Other Machinery & Equipment	5 02 13 210 99		
Repairs and Maintenance - Other Property, Plant and Equipment	5 02 13 990 99		
<b>14 Financial Assistance/Subsidy</b>			
Subsidy to National Gov't Agencies	5 02 14 010		
Financial Assistance to NGAS	5 02 14 020		
Subsidy to Operating Units	5 02 14 080		
Subsidy to Other Funds	5 02 14 090		
Subsidies Others	5 02 14 990		

<b>15 Taxes, Insurance Premiums and Other Fees</b>			
Taxes, Duties and Licences	5 02 15 010		
Fidelity Bond Premiums	5 02 15 020	P4,996.50	
Insurance Expenses	5 02 15 030		
<b>16 Labor and Wages</b>			
Labor and Wages	5 02 16 010		
<b>99 Other Maintenance and Operating Expenses</b>			
Advertising Expenses	5 02 99 010		
Printing and Publication Expenses	5 02 99 020		
Representations Expenses	5 02 99 030		
Transportation and Delivery Expenses	5 02 99 040		
Rent/Lease Expenses	5 02 99 050		
Rents-Buildings and Structures	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03		
Rents-Living Quarters	5 02 99 050 05		
Membership Dues and contributions to Organizations	5 02 99 060		
Subscriptions Expenses	5 02 99 070	P405.00	
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01		
Other Maintenance and Operating Expenses	5 02 99 990 02		
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>P209,690.87</b>	<b>P0.00</b>
<b>03 FINANCIAL EXPENSES</b>			
<b>01 Financial Expenses</b>			
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990		
<b>TOTAL FINANCIAL EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>04 DIRECT COST</b>			
<b>01 Cost of Sales</b>			
Cost of Sales	5 04 02 010	P0.00	
<b>TOTAL DIRECT COST</b>		<b>P0.00</b>	<b>P0.00</b>
<b>05 Non-Cash Expenses</b>			
<b>01 Depreciation</b>			
Depreciation - Land Improvements	5 05 01 020		
Depreciation - Other Land Improvements	5 05 01 020 99		
Depreciation - Infrastructure Asset - Road Networks	5 05 01 030 01		
Depreciation - Buildings and Other Structures - Buildings	5 05 01 040 01		
Depreciation - Buildings and Other Structures - School Buildings	5 05 01 040 02		
Depreciation - Buildings and Other Structures - Other Structures	5 05 01 040 99		
Depreciation - Machinery and Equipment - Office Equipment	5 05 01 050 02		
Depreciation - Machinery and Equipment - ICT Equipment	5 05 01 050 03		
Depreciation - Machinery and Equipment - Agriculture and Forestry Equipment	5 05 01 050 04		
Depreciation - Machinery and Equipment - Communication Equipment	5 05 01 050 07		
Depreciation - Machinery and Equipment - Construction and Heavy Equipment	5 05 01 050 08		
Depreciation - Machinery and Equipment - Medical Equipment	5 05 01 050 11		
Depreciation - Machinery and Equipment - Printing Equipment	5 05 01 050 12		
Depreciation - Machinery and Equipment - Technical and Scientific Equipment	5 05 01 050 14		
Depreciation - Machinery and Equipment - Other ME	5 05 01 050 99		
Depreciation - Transportation Equipment - Motor Vehicle	5 05 01 60 01		
Depreciation - Furniture, Fixtures and Books - Furnitures & Fixtures	5 05 01 070 01		
Depreciation - Furniture, Fixtures and Books - Books	5 05 01 070 02		
Depreciation - Other Property, Plant and Equipment - Other PPE	5 05 01 990 99		
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>TOTAL EXPENSES</b>		<b>P5,574,238.35</b>	<b>P0.00</b>
<b>G R A N D T O T A L</b>		<b>P54,678,017.55</b>	<b>P54,678,017.55</b>

CERTIFIED CORRECT:

P0.00



SHERLY B. NEPOMUCENO, LPT  
Acting Accountant











