

APARRI POLYTECHNIC INSTITUTE


**TRIAL BALANCE**

**As of March 31, 2017**

**Fund 101**

Particulars	Account Code	DEBIT	CREDIT
Petty Cash Fund	1 01 01 020	20,000.00	
Receivables- Disallowances/Charges	1 03 05 010	683,058.74	
Land	1 06 01 010	48,230.00	
Other Land Improvements	1 06 02 990	459,747.60	
Accumulated Depreciation - Other Land Improvements	1 06 02 991		415,474.19
School Buildings	1 06 04 020	22,619,565.19	
Accumulated Depreciation- School Buildings	1 06 04 021		15,316,669.86
Other Structures	1 06 04 990	778,661.79	
Accumulated Depreciation- Other Structures	1 06 04 991		638,424.75
Information and Communication Technology Equipment	1 06 05 030	129,021.47	
Accumulated Depreciation- Information and Communication Technology Equipment	1 06 05 031		111,636.03
Technical and Scientific Equipment	1 06 05 140	121,015.00	
Accumulated Depreciation- Technical and Scientific Equipment	1 06 05 141		15,727.48
Other Machinery and Equipment	1 06 05 990	21,851,236.62	
Accumulated Depreciation- Other Machinery and Equipment	1 06 05 991		16,233,794.84
Motor Vehicles	1 06 06 010	621,139.20	
Accumulated Depreciation- Motor Vehicles	1 06 06 011		590,082.24
Furniture and Fixtures	1 06 07 010	231,819.00	
Accumulated Depreciation- Furniture and Fixtures	1 06 07 011		119,736.33
Other Assets	1 06 99 990	964,263.86	
Accumulated Surplus/(Deficit)	3 01 01 010		15,066,212.75
Subsidy from National Government	NCA 4 03 01 010		4,633,403.54
Subsidy from National Government	TRA 4 03 01 010		553,415.17
Salaries and Wages- Regular	5 01 01 010	3,784,098.00	
Personnel Economic Relief Allow.(PERA)	5 01 02 010	286,000.00	
Representation Allowance (RA)	5 01 02 020	15,000.00	
Transportation (TA)	5 01 02 030	15,000.00	
Subsistence Allowance	5 01 02 050	2,700.00	
Laundry Allowance	5 01 02 060	375.00	
Longevity Pay	5 01 02 120	628.00	
Retirement and Life Insurance Premiums	5 01 03 010	454,091.76	
Pag-ibig Contributions	5 01 03 020	14,300.00	
PHILHEALTH Contributions	5 01 03 030	41,900.00	
Employees Compensation Insurance Premiums	5 01 03 040	14,295.38	
Traveling Expenses- Local	5 02 01 010	39,989.00	
Training Expenses	5 02 02 010	5,500.00	
Office Supplies Expenses	5 02 03 010	118,950.49	
Accountable Forms Expenses	5 02 03 020	1,200.00	
Textbooks and Instructional Materials Expenses	5 02 03 110	262,814.58	
Semi-Expendable Machinery and Equipment Expense- Office Equipment	5 02 03 21 002	750.00	
Semi-Expendable Machinery and Equipment Expense- Technical and Sci	5 02 03 21 013	13,850.00	
Semi-Expendable Machinery and Equipment Expense- Other Machinery &	5 02 03 21 099	31,445.00	
Other Supplies and Materials Expenses	5 02 03 990	6,669.00	
Cable, Satellite, Telegraph, and Radio Expenses	5 02 05 040	1,350.00	
Other General Services	5 02 12 990	7,300.00	
Repairs and Maintenance- Buildings and Other Structures	5 02 13 040	32,344.00	
Fidelity Bond Premiums	5 02 15 020	8,371.50	
Representation Expenses	5 02 99 030	4,009.00	
Subscription Expenses	5 02 99 070	3,888.00	
<b>TOTAL</b>		<b>53,694,577.18</b>	<b>53,694,577.18</b>

Prepared by;

  
**MELANIE M. MEMBROT**  
 Accountant I