

**APARRI POLYTECHNIC INSTITUTE**  
**Trial Balance**  
**As of September 25, 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	
Textbooks and Instructional Materials Inventory	1 04 04 100	1,148,705.50	
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 E	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	
Advances to Special Disbursing Officer	1 99 01 030	18,000.00	
Accumulated Surplus/(Deficit)	3 01 01 010		15,066,212.75
Subsidy from National Government NCA	4 03 01 010		16,637,923.01
Subsidy from National Government TRA	4 03 01 010		1,661,124.26
Salaries and Wages- Regular	5 01 01 010	11,265,279.42	
Personnel Economic Relief Allow.(PERA)	5 01 02 010	859,000.00	
Representation Allowance (RA)	5 01 02 020	45,000.00	
Transportation (TA)	5 01 02 030	45,000.00	
Clothing/Uniform Allowance	5 01 02 040	245,000.00	
Subsistence Allowance	5 01 02 050	8,100.00	
Laundry Allowance	5 01 02 060	1,125.00	
Longevity Pay	5 01 02 120	628.00	
Year-end Bonus	5 01 02 140	1,214,677.00	
Retirement and Life Insurance Premiums	5 01 03 010	1,352,289.72	
Pag-ibig Contributions	5 01 03 020	42,900.00	
PHILHEALTH Contributions	5 01 03 030	125,462.50	
Employees Compensation Insurance Premiums	5 01 03 040	42,894.43	
Other Personnel Benefits	5 01 04 990	85,000.00	
Traveling Expenses- Local	5 02 01 010	202,619.50	
Training Expenses	5 02 02 010	334,495.00	
Office Supplies Expenses	5 02 03 010	322,702.60	
Accountable Forms Expenses	5 02 03 020	2,400.00	
Fuel, Oil and Lubricants Expenses	5 02 03 090	24,979.94	
Textbooks and Instructional Materials Expenses	5 02 03 110	471,084.83	
Semi-Expendable Machinery and Equipment Expense- Office Equipment	5 02 03 21 002	6,355.00	
Semi-Expendable Machinery and Equipment Expense- ICTE	5 02 03 21 003	28,145.00	
Semi-Expandable Machinery and Equipment Expense- Technical and Scie	5 02 03 21 013	13,850.00	
Semi-Expandable Machinery and Equipment Expense- Other Machinery a	5 02 03 21 099	52,845.00	
Semi-Expandable Machinery and Equipment Expense- Furniture and Fixtu	5 02 03 22 001	13,394.00	
Other Supplies and Materials Expenses	5 02 03 990	39,505.21	
Electricity Expenses	5 02 04 020	91,741.12	
Cable, Satellite, Telegraph, and Radio Expenses	5 02 05 040	1,800.00	
Other Professional Services	5 02 11 990	9,600.00	
Other General Services	5 02 12 990	40,100.00	
Repairs and Maintenance- Buildings and Other Structures	5 02 13 040	32,344.00	
Repairs and Maintenance- Transportation Equipment	5 02 13 060	3,720.00	
Fidelity Bond Premiums	5 02 15 020	61,746.50	
Representation Expenses	5 02 99 030	22,670.00	
Subscription Expenses	5 02 99 070	3,888.00	
<b>GRAND TOTAL</b>		<b>66,806,805.74</b>	<b>66,806,805.74</b>

Prepared by:

  
**MELANIE M. MEMBROT**  
Acting Accountant I