

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
<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	P0.00	
Petty Cash	1 01 01 020	P0.00	
<b>02 Cash in Bank - Local Currency</b>			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P0.00	
<b>04 Treassury/Agency Cash Accounts</b>			
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	
<b>TOTAL CASH</b>		<b>P0.00</b>	<b>P0.00</b>
<b>03 RECEIVABLE</b>			
<b>01 Loans and Receivable Accounts</b>			
Accounts Receivable	1 03 01 010	P0.00	
Allowance for Impairment-Accounts Receivable	1 03 01 011	P0.00	
<b>03 Inter - Agency Receivables</b>			
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	
<b>04 Intra - Agency Receivables</b>			
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	
<b>05 Other Receivables</b>			
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	
<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	P0.00	
<b>02 Inventory Held for Distribution</b>			
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	
<b>04 Inventory Held for Consumption</b>			
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	
<b>05 Semi Expandable Machinery and Equipment</b>			
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	
<b>TOTAL INVENTORIES</b>		<b>P0.00</b>	<b>P0.00</b>
<b>TOTAL CURRENT ASSETS</b>		<b>P683,058.74</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	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
<b>03 Infrastructure Assets</b>	Power Supply Systems	1 06 04 010	P0.00	
<b>04 Buildings and Other Structures</b>	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
<b>05 Machinery and Equipment</b>	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
<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	P0.00	
	Accumulated depreciation-Other Transportation Equipment	1 06 06 991		P0.00
<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		P163,781.97
	Books	1 06 07 020	P0.00	
	Accumulated depreciation-Books	1 06 07 021		P0.00
<b>08 Leased Assets</b>	Leased Assets, Land	1 06 08 010	P0.00	
	Leased Assets, Buildings and Other Structures	1 06 08 020	P0.00	
<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	P0.00	
<b>99 Other Property, Plant and Equipment</b>	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
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>			<b>P48,118,102.75</b>	<b>P37,321,442.61</b>
<b>07 BIOLOGICAL ASSET</b>	<b>01 Bearer Biological Assets</b>			
	Breeding Stocks	1 07 01 010	P0.00	
	Trees, Plants and Crops	1 07 01 030	P0.00	
<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	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	
	<b>02 Prepayments</b>			
	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	
	<b>03 Deposits</b>			
	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	
<b>TOTAL OTHER ASSETS</b>			<b>P301,212.71</b>	<b>P0.00</b>
<b>TOTAL ASSETS</b>			<b>P49,102,374.20</b>	<b>P37,321,442.61</b>

**2 LIABILITIES**

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**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
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**99 Other Payables**

**99 Other Payables**

Other Payables

2 99 99 990	P0.00
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**TOTAL LIABILITIES**

<b>P0.00</b>	<b>(P0.00)</b>
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**3 EQUITY**

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**01 Government Equity**

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Accumulated Surplus

3 01 01 010	P13,772,069.77
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**03 Intermediate Accounts**

**01 Intermediate Accounts**

Revenue and Expense Summary

3 03 01 010	P0.00
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**TOTAL EQUITY**

<b>P0.00</b>	<b>P13,772,069.77</b>
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**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

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
<b>04 Shares, Grants and Donations</b>			
<b>02 Grants and Donations</b>			
Income from Grants and Donations in Kind	4 04 02 020		P0.00
<b>05 Gains</b>			
<b>01 Gains</b>			
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
<b>06 Other Non-Operating Income</b>			
<b>03 Miscellaneous Income</b>			
Proceeds from Insurance/ Indemnities	4 06 090 01		P0.00
<b>TOTAL INCOME</b>		<b>P0.00</b>	<b>P29,479,109.99</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	P16,922,131.17	
Salaries and Wages - Casual/Contractual	5 01 01 020	P0.00	
<b>02 Other Compensation</b>			
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	
<b>03 Personnel Benefit Contributions</b>			
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	
<b>04 Other Personnel Benefits</b>			
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	
<b>TOTAL PERSONAL SERVICES</b>		<b>P25,666,205.89</b>	<b>P0.00</b>
<b>02 MAINTENANCE AND OTHER OPER</b>			
<b>01 Travelling Expenses</b>			
Travelling Expenses - Local	5 02 01 010	P224,329.56	
Travelling Expenses - Foreign	5 02 01 020	P0.00	
<b>02 Training and Scholarship Expenses</b>			
Training Expenses	5 02 02 010	P418,265.00	
Scholarship Grants Expenses	5 02 02 020	P556,500.00	
<b>03 Supplies and Materials Expenses</b>			
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	

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	
<b>04 Utility Expenses</b>			
Water Expense	5 02 04 010	P0.00	
Electricity Expense	5 02 04 020	P324,245.00	
<b>05 Communication Expenses</b>			
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	
<b>06 Awards/Rewards and Prizes</b>			
Awards/Rewards Expenses	5 02 06 010	P0.00	
Prizes	5 02 06 020	P0.00	
<b>07 Survey, Research, Exploration and Development Expenses</b>			
Survey Expenses	5 02 07 010	P0.00	
<b>10 Confidential, Intelligence and Extraordinary Expenses</b>			
Extraordinary and Miscellaneous Expenses	5 02 10 030	P0.00	
<b>11 Professional Services</b>			
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	
<b>12 General Services</b>			
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	
<b>13 Repairs and Maintenance</b>			
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	
<b>14 Financial Assistance/Subsidy</b>			
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	
<b>15 Taxes, Insurance Premiums and Other Fees</b>			
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	
<b>16 Labor and Wages</b>			
Labor and Wages	5 02 16 010	P0.00	
<b>99 Other Maintenance and Operating Expenses</b>			
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	
<b>TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES</b>		<b>P3,773,444.10</b>	<b>P0.00</b>
<b>03 FINANCIAL EXPENSES</b>			
<b>01 Financial Expenses</b>			
Bank Charges	5 03 01 040	P0.00	
Other Financial Charges	5 03 01 990	P0.00	
<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	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	
<b>02 Losses</b>			
Loss on Sale of Assets		P0.00	
<b>TOTAL DEPRECIATION EXPENSES</b>		<b>P2,030,598.18</b>	<b>P0.00</b>
<b>TOTAL EXPENSES</b>		<b>P31,470,248.17</b>	<b>P0.00</b>
<b>GRAND TOTAL</b>		<b>P80,572,622.37</b>	<b>P80,572,622.37</b>

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	-
<b>TOTAL CURRENT ASSETS</b>	<b>638,058.76</b>

**NON-CURRENT ASSETS**

PROPERTY, PLANT AND EQUIPMENT	10,796,660.14
BIOLOGICAL ASSET	-
OTHER ASSETS	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>-</b>

**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	
<b>05 Semi Expendable Machinery and Equipment</b>	
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	
<b>TOTAL CURRENT ASSETS</b>	
<b>06 PROPERTY, PLANT AND EQUIPM</b>	
<b>01 Land</b>	
Land	
<b>02 Land Improvements</b>	
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
<b>03 Infrastructure Assets</b>	
Power Supply Systems	
<b>04 Buildings and Other Structures</b>	
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)
<b>05 Machinery and Equipment</b>	
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)
<b>06 Transportation and Equipment</b>	
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
<b>07 Furnitures, Fixtures and Books</b>	

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



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

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**P683,058.74**

**P10,796,660.14**

P48,230.00

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P41,609.91

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P7,890,464.29

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P115,197.98

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P34,976.70

P63,473.98

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P2,503,563.29

P31,056.96

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P68,037.03

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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
<b>Total Revenue</b>	<b>₱0.00</b>

**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**

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P16,922,131.17  
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**P16,922,131.17**

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P0.00  
P0.00  
P12,300.00

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P255,000.00  
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P245,000.00  
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P0.00  
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P2,030,281.60  
P60,861.37  
P213,887.58  
P59,887.81  
**P2,364,918.36**

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**P340,776.00**  
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**P224,329.56**

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P556,500.00  
**P974,765.00**

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

P0.00  
P324,245.00  
**P324,245.00**

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P1,568.53  
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P3,150.00  
**P4,718.53**

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**P27,600.00**

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P2,305.00  
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**P243,090.50**

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P26,746.50  
P12,433.34  
**P39,179.84**

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P8,700.00  
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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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
Subsidy from Other National Government Agencies	
Assistance from Local Government Units	
Assistance from Government Owned and Controlled Corporations	
<i>Collection of Receivables</i>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
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>	<b>P0.00</b>
Adjustment for dishonored checks	
Adjustment for cash shortage	
Reversing entry for unreleased checks in previous year	
Other Adjustment-outflow	
<b>Total Cash Outflows</b>	<b>P0.00</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>P0.00</b>
<b>Cash Flow from Investing Activites:</b>	
Cash Inflows	
<i>Proceeds from Sale/Disposal of Property, Plant and Equipment</i>	
<i>Proceeds from Sale of Other Assets</i>	
Total Cash Inflows	<b>P0.00</b>
<b>Cash Outflows</b>	
<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>	
<b>Total Cash Outflows</b>	<b>P0.00</b>

**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