

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
 REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
APARRI POLYTECHNIC INSTITUTE
 AS OF THE QUARTER ENDING MARCH 31, 2018

ASSETS**CURRENT ASSETS**

CASH and Cash Equivalents	P20,000.00
RECEIVABLE	P683,058.74
INVENTORIES	P0.00
TOTAL CURRENT ASSETS	<u>P703,058.74</u>

NON-CURRENT ASSETS

PROPERTY, PLANT AND EQUIPMENT	P12,787,798.32
BIOLOGICAL ASSET	P0.00
OTHER ASSETS	P322,077.71
TOTAL NON-CURRENT ASSETS	<u>P13,109,876.03</u>

TOTAL ASSETS **P13,812,934.77**

LIABILITIES**CURRENT LIABILITIES**

Financial Liabilities	P0.00
Inter-Agency Payables	P0.00
Intra-Agency Payables	P0.00
Deferred Credits/Unearned Income	P0.00
Other Payables	P0.00
	<u>P0.00</u>

TOTAL LIABILITIES **P0.00**

NET ASSETS/ EQUITY

Accumulated Surplus/(Deficit)	P13,812,934.77
Revenue and Expense Summary	P0.00
	<u>P13,812,934.77</u>

TOTAL EQUITY **P13,812,934.77**

TOTAL LIABILITIES and NET ASSETS/EQUITY **P13,812,934.77**
P0.00

Certified Correct By:



SHERLY B. NEPOMUCENO, LPT
Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL POSITION
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 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 Technical and Scientific Equipment

Semi-Expandable Other Machinery and Equipment

Semi-Expandable Furniture and Fixtures

TOTAL CURRENT ASSETS

EQUIPMENT

01 Land

Land

02 Land Improvements

Land Improvements, Aquaculture Structures P0.00

Improvements P0.00

Other Land Improvements P459,747.60

Accumulated depreciation-Buildings (P416,805.94)

Water Supply Systems P0.00

Accumulated depreciation-water supply

Systems P0.00

03 Infrastructure Assets

Power Supply Systems

04 Buildings and Other Structures

Buildings P0.00

Accumulated depreciation-Buildings P0.00

School Buildings P23,837,772.07

Accumulated depreciation-School Buildings (P15,555,456.01)

Hospitals and Health Centers	
Other Structures	P778,661.79
Accumulated depreciation-Other Structures	<i>(P650,944.28)</i>
05 Machinery and Equipment	
Machinery	P0.00
Accumulated depreciation-Machinery	<i>P0.00</i>
Office Equipment	P0.00
Accumulated depreciation-Office Equipment	<i>P0.00</i>
Information and Communication Technology Equipment	P129,021.47
Accumulated depreciation-ICTE	<i>(P122,570.40)</i>
Agricultural Forestry Equipment	P0.00
<i>Accumulated depreciation-Agricultural Forest</i>	<i>P0.00</i>
Communication Equipment	P0.00
<i>Equipment</i>	<i>P0.00</i>
Construction and Heavy Equipment	P604,804.15
<i>Heavy Equipment</i>	<i>P0.00</i>
Disaster Response and Rescue Equipment	P0.00
Accumulated depreciation-DRRE	<i>P0.00</i>
Firefighting Equipment	
Medical Equipment	P0.00
<i>Accumulated depreciation-Medical Equipment</i>	<i>P0.00</i>
Sports Equipment	P0.00
<i>Accumulated depreciation-Sports Equipment</i>	<i>P0.00</i>
Technical and Scientific Equipment	P121,015.00
<i>Scientific Equipment</i>	<i>(P28,770.51)</i>
Other Machinery and Equipment	P21,851,236.62
<i>and Equipment</i>	<i>(P17,784,455.90)</i>
06 Transportation and Equipment	
Motor Vehicles	P621,139.20
Accumulated depreciation-Motor Vehicles	<i>(P590,082.24)</i>
Other Transportation Equipment	P0.00
<i>Accumulated depreciation-Other</i>	
<i>Transportation Equipment</i>	<i>P0.00</i>
07 Furnitures, Fixtures and Books	
Furnitures and Fixtures	P231,819.00
<i>Fixtures</i>	<i>(P141,759.15)</i>
Books	P0.00
<i>Accumulated depreciation-Books</i>	<i>P0.00</i>
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
Accumulated depreciation-Books

P0.00
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
Assets

P301,212.71
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)

P13,812,934.77

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

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P48,230.00

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P42,941.66

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P8,282,316.06

P0.00

P127,717.51

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P6,451.07

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P92,244.49

P4,066,780.72

P31,056.96

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P90,059.85

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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
REGION 02
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 2018

REVENUE

Service Income
Business Income
Shares, Grants and Donations
Gains

Total Revenue

Less: Current Operating Expenses

Personnel Services
Maintenance and Other Operating Expenses
Financial Expenses
Non-Cash Expenses

Total Current Operating Expenses

Surplus/(Deficit) from Current Operations

Net Financial Assistance/Subsidy

Surplus/(Deficit) for the period

Certified Correct By:

SHERLY B. NEPOMUCENO, LPT
Acting Accountant

Annex B

ORITY

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P0.00
P0.00
P0.00

P0.00

P5,364,547.48
P209,690.87
P0.00
P0.00

P5,574,238.35

(P5,574,238.35)

P5,615,103.35

P40,865.00

(P0.00)

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHOR
REGION 02
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 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

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 Forest

Semi-Expendable Other Machinery & Equipment Expenses -Communication

Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Ec

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
Development Expenses**

Confidential, Intelligence and Extraordinary Expenses

Extraordinary and Miscellaneous Expenses

Total Confidential, Intelligence

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 Buildii

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
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

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 their Funds

Subsidy from Central Office

Subsidy from Regional Office/Staff Bureau

Total Financial Assistance/Subsidy

**Less: Financial Assistance/Subsidy to NGAs, LGUs,
GOCCs, NGOs/POs**

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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P5,615,103.35

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P0.00

Annex C

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R02
FUND 101
CASH FLOW STATEMENT
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 2018

Cash Flow from Operating Activities:

Cash Inflows

Receipt of Notice of Cash Allocation	P5,466,771.00
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	P20,000.00
Adjustments	P0.00

Total Cash Inflows

P5,486,771.00

Cash Outflows

Replenishment of Negotiated MDS Checks (for BTr)	P0.00
Remittance to National Treasury	P0.00
Payment of Expenses	P5,342,693.91
Purchase of Inventories	P0.00
Purchase of Consumable Biological Assets	P0.00
Grant of Cash Advances	P40,865.00
Pre-payments	P0.00
Refund of Deposits	P0.00
Payment of Accounts Payable	
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	P83,212.09
Adjustment	P0.00

Total Cash Outflows

P5,466,771.00

NET CASH PROVIDED BY OPERATING ACTIVITIES

P20,000.00

NET CASH PROVIDED BY INVESTING ACTIVITIES

P0.00

NET CASH PROVIDED BY FINANCING ACTIVITIES

P0.00

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

P20,000.00

CASH AND CASH EQUIVALENTS, January 1, 2018

P0.00

CASH AND CASH EQUIVALENTS, MARCH 31, 2018

P20,000.00

P0.00

Certified Correct:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant

TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
FUND 101
CASH FLOW STATEMENT
APARRI POLYTEHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 2018

Cash Flow from Operating Activities:
Cash Inflows

- Receipt of Notice of Cash Allocation
 - 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

- Collection of Income/Revenues
 - 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

- Receipt of Assistance and Subsidy from Other NGA's, LGU's and GOCCs
 - Subsidy from Other National Government Agencies
 - Assistance from Local Government Units
 - Assistance from Government Owned and Controlled Corporations

- Collection of Receivables
 - Collection of Loans and Receivables
 - Collection of Lease Receivables
 - Collection of Receivables from Audit Disallowances
 - Collection of Other Receivables

- Receipt of Inter-Agency Fund Transfers
 - Receipt of Cash for the account of NGAs/LGUs/GOCCs
 - Receipt of funds for the implementation of projects from NGAs/LGU
 - Receipt of funds for other Inter-Agency transactions

- Receipt of Intra-Agency Fund Transfers
 - Receipt of funds from CO/Bureaus/Ros/Ous for the implementation
 - Receipt of working fund for foreign-assisted projects
 - Receipt of funds for other intra-agency transactions

- Trust Receipts

- 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

Other Receipts

- 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 terminated treasury bills
- Collection from trust receipts from entities other than NGAs/LGUs/
- Other miscellaneous receipts

Adjustments

- Restoration of cash for cancelled/lost/stale checks/ADA
- Restoration of cash for unreleased checks
- Other adjustments-inflow

Total Cash Inflows

Cash Outflows

- Replenishment of Negotiated MDS Checks (for BTr)
- Remittance to National Treasury

Payment of Expenses

- 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

Purchase of Inventories

- Purchase of inventories for sale
- Purchase of inventories for distribution
- Purchase of inventories held for consumption
- Purchase of raw materials inventory

Purchase of Consumable Biological Assets

- Purchase of livestock held for consumption/sale/distribution
- Purchase of trees, plants and crops held for consumption/sale/distribution

- Purchase of aquaculture
- Purchase of other consumable biological assets

Grant of Cash Advances

- Advances for Operating expenses
- Advances for Payroll
- Advances for special purpose/time-bound undertakings
- Advances to Special Disbursing Officer
- Advances to officers and employees

Pre-payments

- Advances to Contractors for repair and maintenance of property, pl
- prepaid Rent
- Prepaid Registration
- Prepaid Interest
- Prepaid Insurance
- Other Prepayments

Refund of Deposits

- Payment of deposits on letter of credits
- Payment of guaranty deposits
- Payment of other deposits

Payment of Accounts Payable

Remittance of Personnel Benefit Contributions and Mandatory Deductions

- Remittance of taxes withheld not covered by TRA
- Remittance of GSIS/PAG-IBIG/PHILHEALTH
- Remittance of personnel benefit contributions
- Remittance of Other Payables

Grant of Financial Assistance/Subsidy

- 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

Release of Inter-Agency Fund Transfers

- Advances to Procurement Service
- Advances to other NGAs/GOCCs/LGUs for purchase of goods and se
- Release of funds to NGAs, GOCCs, LGUs for the implementation of p
- Release of other inter-agency fund transfers

Release of Intra-Agency Fund Transfers

Issuance of Working Fund to Foreign service posts and regional con
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

Other Disbursements

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

Reversal of Unutilized NCA

Adjustment

Adjustment for dishonored checks
Adjustment for cash shortage
Reversing entry for unreleased checks in previous year
Other Adjustment-outflow

Total Cash Outflows

NET CASH PROVIDED BY OPERATING ACTIVITIES

Cash Flow from Investing Activities:

Cash Inflows

Proceeds from Sale/Disposal of Property, Plant and Equipment
Proceeds from Sale of Other Assets

Total Cash Inflows

Cash Outflows

Payment for Land Improvements
Construction of Buildings and Other Structures
Purchase of Machinery and Equipment
Purchase of Information and Communication Technology Equipment

Total Cash Outflows

NET CASH PROVIDED BY INVESTING ACTIVITIES

NET CASH PROVIDED BY FINANCING ACTIVITIES

INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS, January 1, 2018

CASH AND CASH EQUIVALENTS, MARCH 31, 2018

Certified Correct:

SHERLY B. NEPOMUCENO, LPT
Acting Accountant

Annex C1

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TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY R
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
FUND 101
APARRI POLYTECHNIC INSTITUTE
AS OF THE QUARTER ENDING MARCH 31, 2018

Balance at January 1, 2018

 Changes in accounting policy

 Prior Period Adjustments/Unrecorded Income and Expenses

 Other Adjustments

 Restated balance

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 period

Others

Balance at 31 March 2018

Certitified Correct By:

SHERLY B. NEPOMUCENO, LPT

Acting Accountant

Annex D

02

Accumulated
Surplus/(Deficit)

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