

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
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Cash - Collecting Officers	1 01 01 010	P0.00	
Petty Cash	1 01 01 020	P0.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P0.00	
04 Treassury/Agency Cash Accounts			
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	
TOTAL CASH		P0.00	P0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
Accounts Receivable	1 03 01 010	P0.00	
Allowance for Impairment-Accounts Receivable	1 03 01 011	P0.00	
03 Inter - Agency Receivables			
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	
04 Intra - Agency Receivables			
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	
05 Other Receivables			
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	
TOTAL RECEIVABLE		P683,058.74	P0.00
04 INVENTORIES			
01 Inventory Held for Sale			
Merchandise Inventory	1 04 01 010	P0.00	
02 Inventory Held for Distribution			
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	
04 Inventory Held for Consumption			
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	
05 Semi Expandable Machinery and Equipment			
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	
TOTAL INVENTORIES		P0.00	P0.00
TOTAL CURRENT ASSETS		P683,058.74	P0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			
Land	1 06 01 010	P48,230.00	
02 Land Improvements			
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
03 Infrastructure Assets	Power Supply Systems	1 06 04 010	P0.00	
04 Buildings and Other Structures	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
05 Machinery and Equipment	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
	Fiefighting 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
06 Transportation and Equipment	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
07 Furnitures, Fixtures and Books	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
08 Leased Assets	Leased Assets, Land	1 06 08 010	P0.00	
	Leased Assets, Buildings and Other Structures	1 06 08 020	P0.00	
10 Construction in Progress	Construction in Progress-Land Improvements	1 06 10 010		
	Construction in Progress-Buildings and Other Structures	1 06 10 030	P0.00	
99 Other Property, Plant and Equipment	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
TOTAL PROPERTY, PLANT AND EQUIPMENT			P48,118,102.75	P37,321,442.61
07 BIOLOGICAL ASSET	01 Bearer Biological Assets			
	Breeding Stocks	1 07 01 010	P0.00	
	Trees, Plants and Crops	1 07 01 030	P0.00	
TOTAL BIOLOGICAL ASSETS			P0.00	P0.00
99 OTHER ASSETS	01 Advances			
	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	
	02 Prepayments			
	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	
	03 Deposits			
	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	
TOTAL OTHER ASSETS			P301,212.71	P0.00
TOTAL ASSETS			P49,102,374.20	P37,321,442.61

2 LIABILITIES

2 LIABILITIES

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

P0.00	(P0.00)
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3 EQUITY

3 EQUITY

01 Government Equity

01 Government Equity

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

P0.00	P13,772,069.77
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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
04 Shares, Grants and Donations			
02 Grants and Donations			
Income from Grants and Donations in Kind	4 04 02 020		P0.00
05 Gains			
01 Gains			
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
06 Other Non-Operating Income			
03 Miscellaneous Income			
Proceeds from Insurance/ Indemnities	4 06 090 01		P0.00
TOTAL INCOME		P0.00	P29,479,109.99
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
01 Salaries and Wages			
Salaries and Wages - Regular	5 01 01 010 01	P16,922,131.17	
Salaries and Wages - Casual/Contractual	5 01 01 020	P0.00	
02 Other Compensation			
Personnel 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	
03 Personnel Benefit Contributions			
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	
04 Other Personnel Benefits			
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	
TOTAL PERSONAL SERVICES		P25,666,205.89	P0.00
02 MAINTENANCE AND OTHER OPER			
01 Travelling Expenses			
Travelling Expenses - Local	5 02 01 010	P224,329.56	
Travelling Expenses - Foreign	5 02 01 020	P0.00	
02 Training and Scholarship Expenses			
Training Expenses	5 02 02 010	P418,265.00	
Scholarship Grants Expenses	5 02 02 020	P556,500.00	
03 Supplies and Materials Expenses			
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	
04 Utility Expenses			
Water Expense	5 02 04 010	P0.00	
Electricity Expense	5 02 04 020	P324,245.00	
05 Communication Expenses			
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	
06 Awards/Rewards and Prizes			
Awards/Rewards Expenses	5 02 06 010	P0.00	
Prizes	5 02 06 020	P0.00	
07 Survey, Research, Exploration and Development Expenses			
Survey Expenses	5 02 07 010	P0.00	
10 Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	5 02 10 030	P0.00	
11 Professional Services			
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	
12 General Services			
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	
13 Repairs and Maintenance			
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	
14 Financial Assistance/Subsidy			
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	
15 Taxes, Insurance Premiums and Other Fees			
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	
16 Labor and Wages			
Labor and Wages	5 02 16 010	P0.00	
99 Other Maintenance and Operating Expenses			
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	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P3,773,444.10	P0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
Bank Charges	5 03 01 040	P0.00	
Other Financial Charges	5 03 01 990	P0.00	
TOTAL FINANCIAL EXPENSES		P0.00	P0.00

04 DIRECT COST			
01 Cost of Sales			
Cost of Sales	5 04 02 010	P0.00	
TOTAL DIRECT COST		P0.00	P0.00
05 Non-Cash Expenses			
01 Depreciation			
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	
02 Losses			
Loss on Sale of Assets		P0.00	
TOTAL DEPRECIATION EXPENSES		P2,030,598.18	P0.00
TOTAL EXPENSES		P31,470,248.17	P0.00
GRAND TOTAL		P80,572,622.37	P80,572,622.37

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	-
TOTAL CURRENT ASSETS	638,058.76

NON-CURRENT ASSETS

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

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
05 Semi Expendable Machinery and Equipment
 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

TOTAL CURRENT ASSETS

06 PROPERTY, PLANT AND EQUIPM

01 Land

Land

02 Land Improvements

Land Improvements, Aquaculture Structures P0.00

Accumulated depreciation-Other Land Improvements P0.00

Other Land Improvements P459,747.60

Accumulated depreciation-Buildings (P418,137.69)

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 P23,837,722.07

Accumulated depreciation-School Buildings (P15,947,257.78)

Hospitals and Health Centers

Other Structures P778,661.79

Accumulated depreciation-Other Structures (P663,463.81)

05 Machinery and Equipment

Machinery P0.00

Accumulated depreciation-Machinery P0.00

Office Equipment P0.00

Accumulated depreciation-Office Equipment P0.00

Information and Communication Technology Equipment P168,481.47

Accumulated depreciation-ICTE (P133,504.77)

Agricultural Forestry Equipment P121,015.00

Accumulated depreciation-Agricultural Forestry Equipment (P57,541.02)

Communication Equipment P0.00

Accumulated depreciatio-Communication Equipment P0.00

Construction and Heavy Equipment P0.00

Accumulated depreciatio-Construction and Heavy P0.00

Disaster Response and Rescue Equipment P0.00

Accumulated depreciation-DRRE P0.00

Fiefigthing Equipment

Medical Equipment P0.00

Accumulated depreciation-Medical Equipment P0.00

Sports Equipment P0.00

Accumulated depreciation-Sports Equipment P0.00

Technical and Scientific Equipment P0.00

Accumulated depreciation-Technical and Scientific P0.00

Other Machinery and Equipment P21,851,236.62

Accumulated depreciation-Other Machinery and (P19,347,673.33)

06 Transportation and Equipment

Motor Vehicles P621,139.20

Accumulated depreciation-Motor Vehicles (P590,082.24)

Other Transportation Equipment P0.00

Accumulated depreciation-Other Transportation P0.00

07 Furnitures, Fixtures and Books

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
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	P0.00
<i>Accumulated depreciation-Books</i>	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	P301,212.71
<i>Accumulated Impairment Losses-Other Assets</i>	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)

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

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P0.00

P683,058.74

P10,796,660.14

P48,230.00

P0.00

P41,609.91

P0.00

P0.00

P0.00

P7,890,464.29

P0.00

P115,197.98

P0.00

P0.00

P34,976.70

P63,473.98

P0.00

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P0.00

P0.00

P2,503,563.29

P31,056.96

P0.00

P68,037.03

P0.00

P0.00

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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 December 30, 2018

REVENUE

Service Income	₱0.00
Business Income	₱0.00
Shares, Grants and Donations	₱0.00
Gains	₱0.00

Total Revenue **₱0.00**

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

P0.00
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P16,922,131.17
P0.00

P16,922,131.17

P1,191,000.00
P60,000.00
P60,000.00
P306,000.00
P0.00
P0.00
P0.00
P0.00
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P12,300.00

P0.00
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P2,796,889.00
P255,000.00
P392,302.00
P719,877.36
P245,000.00
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P0.00
P0.00
P6,038,368.36

P2,030,281.60
P60,861.37
P213,887.58
P59,887.81
P2,364,918.36

P0.00
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P340,776.00
P340,776.00
P25,666,205.89

P224,329.56
P0.00
P224,329.56

P418,265.00
P556,500.00
P974,765.00

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

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P324,245.00
P324,245.00

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P0.00
P1,568.53
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P3,150.00
P4,718.53

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P0.00
P240,785.50
P0.00
P0.00
P0.00
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P0.00
P0.00
P2,305.00
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P0.00
P243,090.50

P0.00
P26,746.50
P12,433.34
P39,179.84

P0.00

P8,700.00
P0.00
P0.00
P0.00
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P40,865.00
P49,970.00
P377,344.10

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P1,331.75
P0.00

P0.00
P0.00
P391,801.77
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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
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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>	P0.00
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>	P0.00
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>	P0.00
Subsidy from Other National Government Agencies	
Assistance from Local Government Units	
Assistance from Government Owned and Controlled Corporations	
<i>Collection of Receivables</i>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
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>	P0.00
Adjustment for dishonored checks	
Adjustment for cash shortage	
Reversing entry for unreleased checks in previous year	
Other Adjustment-outflow	
Total Cash Outflows	P0.00
NET CASH PROVIDED BY OPERATING ACTIVITIES	P0.00
Cash Flow from Investing Activites:	
Cash Inflows	
<i>Proceeds from Sale/Disposal of Property, Plant and Equipment</i>	
<i>Proceeds from Sale of Other Assets</i>	
Total Cash Inflows	P0.00
Cash Outflows	
<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>	
Total Cash Outflows	P0.00

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