

Republic of the Philippines
TECHNICAL EDUCATION AND SKILLS DEVELOPMENT AUTHORITY
Maura, Aparri, Cagayan
TRIAL BALANCE
SSP/IGP FUND

APARRI POLYTECHNIC INSTITUTE

As of March 31 2018

ACCOUNT NAMES	ACCOUNT CODE	DEBIT	CREDIT
1 CURRENT ASSETS			
01 CASH and Cash Equivalents			
01 Cash on Hand			
Cash - Collecting Officers	1 01 01 010		
Petty Cash	1 01 01 020	P25,000.00	
02 Cash in Bank - Local Currency			
Cash in Bank - Local Currency, Current Account	1 01 02 020	P2,701,215.77	
04 Treasury/Agency Cash Accounts			
Cash- Treasury/Agency Deposit, Regular	1 01 04 010		
Cash- Treasury/Agency Deposit, Trust	1 01 04 030		
Cash- Modified Disbursement System (MDS), Regular	1 01 04 040		
Cash- Tax Remittance Advice	1 01 04 070		
TOTAL CASH		P2,726,215.77	P0.00
03 RECEIVABLE			
01 Loans and Receivable Accounts			
Accounts Receivable	1 03 01 010	P922,875.00	
Allowance for Impairment-Accounts Receivable	1 03 01 011		
03 Inter - Agency Receivables			
Due from NGAs	1 03 03 010		
Due from GOCCs	1 03 03 020		
Due from LGUs	1 03 03 030		
04 Intra - Agency Receivables			
Due from Central Office	1 03 04 010		
Due from Regional Offices	1 03 04 030		
Due from Operating Units	1 03 04 040		
05 Other Receivables			
Receivables - Disallowances/Charges	1 03 05 010		
Due from Officers and Employees	1 03 05 020		
Other Receivables	1 03 05 990		
TOTAL RECEIVABLE		P922,875.00	P0.00
04 INVENTORIES			
01 Inventory Held for Sale			
Merchandise Inventory	1 04 01 010		
02 Inventory Held for Distribution			
Textbooks and Instructional Materials for Distribution	1 04 02 070		
Property and Equipment for Distribution	1 04 02 090		
Other Supplies and Materials for Distribution	1 04 02 990		
04 Inventory Held for Consumption			
Office Supplies Inventory	1 04 04 010		
Accountable Forms, Plates and Stickers Inventory	1 04 04 020		
Animal/Zoological Supplies Inventory	1 04 04 040		
Food Supplies Inventory	1 04 04 050		
Drugs and Medicines Inventory	1 04 04 060		
Medical, Dental and Laboratory Supplies Inventory	1 04 04 070		
Fuel, Oil, and Lubricants Inventory	1 04 04 080		
Agricultural and Marine Supplies Inventory	1 04 04 090		
Textbooks and Instructional Materials Inventory	1 04 04 100		
Construction Materials Inventory	1 04 04 130	P275,935.00	
Other Supplies and Materials Inventory	1 04 04 990	P94,500.00	
05 Semi-Expendable Machinery and Equipment			
Semi-Expendable Machinery and Equipment	1 04 05 190		
Semi-Expendable Office Equipment	1 04 05 020		
Semi-Expendable ICT Equipment	1 04 05 030		
Semi-Expendable Technical and Scientific Equipment	1 04 05 130		
Semi-Expendable Other Machinery and Equipment	1 04 05 190		
Semi-Expendable Furniture and Fixtures	1 04 06 010		
TOTAL INVENTORIES		P370,435.00	P0.00
TOTAL CURRENT ASSETS		P4,019,525.77	P0.00
06 PROPERTY, PLANT AND EQUIPMENT			
01 Land			
Land	1 06 01 010		
02 Land Improvements			
Land Improvements, Aquaculture Structures	1 06 02 010		
Accumulated depreciation-Land Improvements	1 06 02 011		
Other Land Improvement	1 06 02 990	P1,666,977.10	
Accumulated depreciation-Other Land Improvement	1 06 04 991		P1,451,172.01
Water Supply Systems	1 06 03 040	P70,215.00	
Accumulated depreciation-Water Supply Systems	1 06 03 041		P58,071.13
03 Infrastructure Assets			
Power Supply Systems	1 06 04 010		
04 Buildings and Other Structures			
Buildings	1 06 04 010		
Accumulated depreciation-Buildings	1 06 04 011		
School Buildings	1 06 04 020		
Accumulated depreciation-School Buildings	1 06 04 021		
Hospitals and Health Centers	1 06 04 030		
Other Structures	1 06 04 990	P247,797.50	
Accumulated depreciation-Other Structures	1 06 04 991		P58,030.29
05 Machinery and Equipment			
Machinery	1 06 05 010		
Accumulated depreciation-Machinery	1 06 05 011		

Office Equipment	1 06 05 020	P2,234,673.01	
Accumulated depreciation-Office Equipment	1 06 05 021		P1,592,319.49
Information and Communication Technology Equipment	1 06 05 030	P3,120,703.00	
Accumulated depreciation-ICTE	1 06 05 031		P1,746,225.96
Agricultural Forestry Equipment	1 06 05 040		
Accumulated depreciation-Agricultural Forestry Equipment	1 06 05 041		
Communication Equipment	1 06 05 070		
Accumulated depreciation-Communication Equipment	1 06 05 071		
Construction and Heavy Equipment	1 06 05 080		
Accumulated depreciation-Construction and Heavy Equipment	1 06 05 081		
Disaster Response and Rescue Equipment	1 06 05 090 00		
Accumulated depreciation-Disaster Response and Rescue Equipment	1 06 05 091		
Firefighting Equipment	1 06 05 090 01		
Medical Equipment	1 06 05 110		
Accumulated depreciation-Medical Equipment	1 06 05 111		
Sports Equipment	1 06 05 130		
Accumulated depreciation-Sports Equipment	1 06 05 081		
Technical and Scientific Equipment	1 06 05 140	P1,977,711.00	
Accumulated depreciation-Technical and Scientific Equipment	1 06 05 141		P741,871.33
Other Machinery and Equipment	1 06 05 990	P813,855.00	
Accumulated depreciation-Other Machinery and Equipment	1 06 05 991		P182,267.53
06 Transportation and Equipment			
Motor Vehicles	1 06 06 010	P381,458.33	
Accumulated depreciation-Motor Vehicles	1 06 06 011		P112,423.26
Other Transportation Equipment	1 06 06 990		
Accumulated depreciation-Other Transportation Equipment	1 06 06 991		
07 Furnitures, Fixtures and Books			
Furnitures and Fixtures	1 06 07 010	P523,384.00	
Accumulated depreciation-Furnitures and Fixtures	1 06 07 011		P257,891.99
Books	1 06 07 020		
Accumulated depreciation-Books	1 06 07 021		
08 Leased Assets			
Leased Assets, Land	1 06 08 010		
Leased Assets, Buildings and Other Structures	1 06 08 020		
10 Construction in Progress			
Construction in Progress-Land Improvements	1 06 10 010		
Construction in Progress-Buildings and Other Structures	1 06 10 030	P828,401.07	
99 Other Property, Plant and Equipment			
Work/Zoo Animals	1 06 99 010		
Other Property, Plant and Equipment	1 06 99 990		
Accumulated depreciation-Other PPE	1 06 99 991		
TOTAL PROPERTY, PLANT AND EQUIPMENT		P11,865,175.01	P6,200,273.01
07 BIOLOGICAL ASSETS			
01 Bearer Biological Assets			
Breeding Stocks	1 07 01 010		
Trees, Plants and Crops	1 07 01 030		
TOTAL BIOLOGICAL ASSETS		P0.00	P0.00
99 OTHER ASSETS			
01 Advances			
Advances for Operating Expenses	1 99 01 010		
Advances for Payroll	1 99 01 020		
Advances to Special Disbursing Officer	1 99 01 030		
Advances to Officers and Employees	1 99 01 040	P4,500.00	
02 Prepayments			
Prepaid Rent	1 99 02 020		
Prepaid Insurance	1 99 02 050		
Prepaid Interest	1 99 02 040		
Advances to Contractors	1 99 02 010		
Other Prepayments	1 99 02 990		
Other Assets	1 99 99 990	P229,716.50	
Accumulated Impairment Losses-Other Assets	1 99 99 991		
03 Deposits			
Deposit on Letters of Credit	1 99 03 010		
Guaranty Deposits	1 99 03 020		
Other Deposits	1 99 03 990		
TOTAL OTHER ASSETS		P234,216.50	P0.00
TOTAL ASSETS		P16,118,917.28	P6,200,273.01
2 LIABILITIES			
2 LIABILITIES			
01 Financial Liabilities			
01 Payables			
Accounts Payable	2 01 01 010		
Due to Officers and Employees	2 01 01 020		
Interest Payable	2 01 01 050		
02 Inter-Agency Payables			
01 Inter-Agency Payables			
Due to BIR	2 02 01 010		P41,764.79
Due to GSIS	2 02 01 020		
Due to PAG - IBIG	2 02 01 030		
Due to PHILHEALTH	2 02 01 040		
Due to Other NGAs	2 02 01 050		
Due to GOCCs	2 02 01 060		
Due to LGUs	2 02 01 070		
03 Intra-Agency Payables			
01 Intra-Agency Payables			
Due to Central Office	2 03 01 010		
Due to Bureaus	2 03 01 020		
Due to Operating Units	2 03 01 040		
04 Deferred Credits/Unearned Income			

01 Deferred Credits			
Other Deferred Credits	2 05 01 990		
99 Other Payables			
99 Other Payables			
Other Payables	2 99 99 990		
TOTAL LIABILITIES		P0.00	P41,764.79
3 EQUITY			
3 EQUITY			
01 Government Equity			
01 Government Equity			
Accumulated Surplus	3 01 01 010		P8,046,659.08
03 Intermediate Accounts			
01 Intermediate Accounts			
Revenue and Expense Summary	3 03 01 010		
TOTAL EQUITY			P8,046,659.08
4 INCOME			
4 INCOME			
02 Service and Business Income			
01 Service Income			
Permit Fees	4 02 01 010		
Registration Fees	4 02 01 020		
Clearance and Certification Fees	4 02 01 040		
Verification and Authentication Fees	4 02 01 110		
Accreditation Fees	4 02 01 110 01		
Processing Fees	4 02 01 130		
Other Service Income	4 02 01 990		
02 Business Income			
School Fees	4 02 02 010		P13,850.00
School Fees - Training Fees	4 02 02 010 01		
School Fees - Library Fees	4 02 02 010 02		
School Fees - Medical Fees	4 02 02 010 03		
School Fees - TSEC Fees	4 02 02 010 04		
School Fees - Student Publication	4 02 02 010 05		
School Fees - Student ID	4 02 02 010 06		
School Fees - Assessment - for Supplies and Materials	4 02 02 010 07		
School Fees - Assessment - for Assessors	4 02 02 010 08		
School Fees - Scholarship Fees	4 02 02 010 09		
Examination Fees	4 02 02 030		P1,315,030.00
Seminar/Training Fees	4 02 02 040		P2,013,990.00
Rent/Lease Income	4 02 02 050		
Income from Hotels/Dormitories and Other Like Facilities	4 02 02 130		P148,400.00
Sales Revenue	4 02 02 160		
Interest Income	4 02 02 210		P448.09
Other Business Income	4 02 02 990		P28,855.19
03 Assistance and Subsidy			
01 Assistance and Subsidy			
Subsidy from National Government	4 03 01 010		
Subsidy from Other National Government Agencies	4 03 01 020		
Assistance from LGU	4 03 01 030		
Subsidy from Other Funds	5 03 01 050		
Subsidy from Central Office	4 03 01 060		
Subsidy from Regional Office/Staff Bureau	4 03 01 070		
04 Shares, Grants and Donations			
02 Grants and Donations			
Income from Grants and Donations in Kind	4 04 02 020		
05 Gains			
Gains			
Gain on Sale of PPE	4 05 01 040		
Gain on Initial Recognition of Biological Assets	4 05 01 050		
Gain from Changes in FV less cost to sell of Biological Assets	4 05 01 070		
Other Gains	4 05 01 990		
TOTAL INCOME		P0.00	P3,520,573.28
5 EXPENSES			
5 EXPENSES			
01 Personnel Services			
01 Salaries and Wages			
Salaries and Wages - Regular	5 01 01 010 01		
Salaries and Wages - Casual/Contractual	5 01 01 020		
02 Other Compensation			
Personnel Economic and Relief Allowance (PERA)	5 01 02 010		
Representation Allowance (RA)	5 01 02 020		
Transportation Allowance (TA)	5 01 02 030		
Clothing/Uniform Allowance	5 01 02 040		
Subsistence Allowance	5 01 02 050		
Laundry Allowance	5 01 02 060		
Quarters Allowance	5 01 02 070		
Productivity Incentive Allowance	5 01 02 080		
Honoraria	5 01 02 100		
Hazard Pay	5 01 02 110		
Longevity Pay	5 01 02 120		
Overtime and Night Pay	5 01 02 130		
Year End Bonus	5 01 02 140		
Cash Gift	5 01 02 150		
Other Bonuses and Allowances	5 01 02 990		
Collective Negotiations Agreement	5 01 02 990 11		
Productivity Enhancement Incentive	5 01 02 990 12		
Performance Based Bonus	5 01 02 990 14		

Bonus and Allowances - Mid year bonus	5 01 02 990 36		
Monetization	5 01 02 990		
03 Personnel Benefit Contributions			
Life and Retirement Insurance Premiums	5 01 03 010		
PAG-IBIG Contributions	5 01 03 020		
PHILHEALTH Contributions	5 01 03 030		
Employees Compensation Insurance Premiums	5 01 03 040		
04 Other Personnel Benefit s			
Retirement Gratuity	5 01 04 020		
Terminal Leave Benefits	5 01 04 030		
Other Personnel Benefits	5 01 04 990		
TOTAL PERSONAL SERVICES		P0.00	P0.00
02 MAINTENANCE AND OTHER OPERATING EXPENSES			
01 Travelling Expenses			
Travelling Expenses - Local	5 02 01 010	P114,674.00	
Travelling Expenses - Foreign	5 02 01 020		
02 Training and Scholarship Expenses			
Training Expenses	5 02 02 010	P137,040.00	
Scholarship Grants Expenses	5 02 02 020		
03 Supplies and Materials Expenses			
Office Supplies Expenses	5 02 03 010	P4,285.50	
Accountable Forms Expenses	5 02 03 020	P11,450.00	
Animal/Zoological Supplies Expenses	5 02 03 040		
Food Supplies Expense	5 02 03 050		
Drugs and Medicines Expenses	5 02 03 070		
Medical, Dental and Laboratory Supplies Expense	5 02 03 080		
Fuel, Oil and Lubricants Expense	5 02 03 090	P58,097.16	
Agricultural and Marine Supplies Expenses	5 02 03 100		
Textbooks and Instructional Materials Expenses	5 02 03 110		
Semi-Expendable Machinery & Equipment - Office Equipment Expenses	5 02 03 210 02	P9,400.00	
Semi-Expendable Machinery & Equipment - ICT Equipment Expenses	5 02 03 210 03	P33,860.00	
Semi-Expendable Machinery and Equipment Expenses - Agricultural and Forestry Equipment	5 02 03 210 04		
Semi-Expendable Machinery and Equipment Expenses - Communication Equipment	5 02 03 210 07		
Semi-Expendable Machinery and Equipment Expenses - Disaster and Rescue Equipment	5 02 03 210 08		
Semi-Expendable Machinery and Equipment Expenses - Printing Equipment	5 02 03 210 11		
Semi-Expendable Machinery and Equipment Expenses - Sports Equipment	5 02 03 210 12		
Semi-Expendable Machinery & Equipment - Technical and Scientific Equipment Expenses	5 02 03 210 13	P59,500.00	
Semi-Expendable Other Machinery & Equipment Expenses	5 02 03 210 99	P64,814.50	
Semi-Expendable Furniture, Fixtures and Books Expenses	5 02 03 220 00	P14,300.00	
Other Supplies and Materials Expense	5 02 03 990	P369,160.33	
04 Utility Expenses			
Water Expense	5 02 04 010		
Electricity Expense	5 02 04 020	P126,932.43	
05 Communication Expenses			
Postage and Courier Services	5 02 05 010		
Telephone Expenses - Mobile	5 02 05 020 01	P30,422.31	
Telephone Expenses - Landline	5 02 05 020 02		
Internet Subscription Expenses	5 02 05 030	P16,471.27	
Cable, Satellite, Telegraph and Radio Expenses	5 02 05 040	P1,800.00	
06 Awards/Rewards and Prizes			
Awards/Rewards Expenses	5 02 06 010		
Prizes	5 02 06 020		
07 Survey, Research, Exploration and Development Expenses			
Survey Expenses	5 02 07 010		
10 Confidential, Intelligence and Extraordinary Expenses			
Extraordinary and Miscellaneous Expenses	5 02 10 030		
11 Professional Services			
Legal Services	5 02 11 010		
Auditing Services	5 02 11 020		
Consultancy Services	5 02 11 030		
Other Professional Services	5 02 11 990	P258,125.00	
12 General Services			
Environment/Sanitary Services	5 02 12 010		
Janitorial Services	5 02 12 020		
Security Services	5 02 12 030	P110,788.80	
Other General Services	5 02 12 990	P204,190.52	
13 Repairs and Maintenance			
Repairs and Maintenance - Land Improvements	5 02 13 020		
Repairs and Maintenance - Infrastructure Assets - Water supply Sys	5 02 13 030 04		
Repairs and Maintenance - Buildings and Other Structures - Buildings	5 02 13 040 01		
Repairs and Maintenance - Buildings and Other Structures - School Buildings	5 02 13 040 02	P40,862.00	
Repairs and Maintenance - Buildings and Other Structures - Other Structures	5 02 13 040 99		
Repairs and Maintenance - Machinery and Equipment - Office Equipment	5 02 13 050 02		
Repairs and Maintenance - Machinery and Equipment - ICT Equipment	5 02 13 050 03		
Repairs and Maintenance - Machinery and Equipment - Comm Equipment	5 02 13 050 07		
Repairs and Maintenance - Machinery and Equipment - Printing Equipment	5 02 13 050 12		
Repairs and Maintenance - Machinery and Equipment - Other ME	5 02 13 050 99		
Repairs and Maintenance - Transportation Equipment - Motor Vehicle	5 02 13 060 01	P10,300.00	
Repairs and Maintenance - Transportation Equipment - Other Transportation Equipment	5 02 13 060 99		
Repairs and Maintenance - Furnitures and Fixtures	5 02 13 070		
Repairs and Maintenance - Leased Assets Improvements - Buildings	5 02 13 090 02		
Repairs and Maintenance - Leased Assets Improvements - Other LAI	5 02 13 090 99		
Repairs and Maintenance - Semi-Expendable Machinery & Equipment	5 02 13 210 00		
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - ICT Equipment	5 02 13 210 03		
Repairs and Maintenance - Semi-Expendable Machinery & Equipment - Other Machinery & Equipment	5 02 13 210 99		
Repairs and Maintenance - Other Property, Plant and Equipment	5 02 13 990 99		
14 Financial Assistance/Subsidy			
Subsidy to National Gov't Agencies	5 02 14 010		
Financial Assistance to NGAs	5 02 14 020		
Subsidy to Operating Units	5 02 14 080		
Subsidy to Other Funds	6 02 14 090		
Subsidies Others	5 02 14 990		
15 Taxes, Insurance Premiums and Other Fees			

Taxes, Duties and Licences	5 02 15 010	P1,829.06	
Fidelity Bond Premiums	5 02 15 020		
Insurance Expenses	5 02 15 030		
16 Labor and Wages			
Labor and Wages	5 02 16 010		
99 Other Maintenance and Operating Expenses			
Advertising Expenses	5 02 99 010		
Printing and Publication Expenses	5 02 99 020		
Representations Expenses	5 02 99 030		
Transportation and Delivery Expenses	5 02 99 040		
Rent/Lease Expenses	5 02 99 050		
Rents-Buildings and Structures	5 02 99 050 01		
Rents-Motor Vehicles	5 02 99 050 03		
Rents-Living Quarters	5 02 99 050 05		
Membership Dues and contributions to Organizations	5 02 99 060		
Subscriptions Expenses	5 02 99 070		
Other Maintenance and Operating Expenses -Website Maintenance	5 02 99 990 01		
Other Maintenance and Operating Expenses	5 02 99 990 02	P12,050.00	
TOTAL MAINTENANCE AND OTHER OPERATING EXPENSES		P1,690,352.88	P0.00
03 FINANCIAL EXPENSES			
01 Financial Expenses			
Bank Charges	5 03 01 040		
Other Financial Charges	5 03 01 990		
TOTAL FINANCIAL EXPENSES		P0.00	P0.00
04 DIRECT COST			
01 Cost of Sales			
Cost of Sales	5 04 02 010		
TOTAL DIRECT COST		P0.00	P0.00
05 Non-Cash Expenses			
01 Depreciation			
Depreciation - Land Improvements	5 05 01 020		
Depreciation - Other Land Improvements	5 05 01 020 99		
Depreciation - Infrastructure Asset - Road Networks	5 05 01 030 01		
Depreciation - Buildings and Other Structures - Buildings	5 05 01 040 01		
Depreciation - Buildings and Other Structures - School Buildings	5 05 01 040 02		
Depreciation - Buildings and Other Structures - Other Structures	5 05 01 040 99		
Depreciation - Machinery and Equipment - Office Equipment	5 05 01 050 02		
Depreciation - Machinery and Equipment - ICT Equipment	5 05 01 050 03		
Depreciation - Machinery and Equipment - Agricultural & Forestry Equipment	5 05 01 050 04		
Depreciation - Machinery and Equipment - Communication Equipment	5 05 01 050 07		
Depreciation - Machinery and Equipment - Construction & Heavy Equipment	5 05 01 050 08		
Depreciation - Machinery and Equipment - Medical Equipment	5 05 01 050 11		
Depreciation - Machinery and Equipment - Printing Equipment	5 05 01 050 12		
Depreciation - Machinery and Equipment - Technical and Scientific Equipment	5 05 01 050 14		
Depreciation - Machinery and Equipment - Other ME	5 05 01 050 99		
Depreciation - Transportation Equipment - Motor Vehicle	5 05 01 60 01		
Depreciation - Furniture, Fixtures and Books - Furnitures & Fixtures	5 05 01 070 01		
Depreciation - Furniture, Fixtures and Books - Books	5 05 01 070 02		
Depreciation - Other Property, Plant and Equipment - Other PPE	5 05 01 990 99		
TOTAL DEPRECIATION EXPENSES		P0.00	P0.00
TOTAL EXPENSES		P1,690,352.88	P0.00
G R A N D T O T A L		P17,809,270.16	P17,809,270.16

CERTIFIED CORRECT:

P0.00



SHERLY B. NEPOMUCENO, LPT
Acting Accountant