

Department Name : DEPARTMENT OF EDUCATION

Agency Name : DIVISION OF ANGELES CITY

Sectoral Distribution of Public Expenses

Cluster

Region III

Year CY 2015

Fund	ALL FUNDS	ALL FUNDS	div angeles city	CONSO HS	ACNHS	ACNTS	ACSHS	EPZA HS	FGNMHS	RLLMHS
	PARTICULARS	Amount	Amount		Amount	Amount	Amount	Amount	Amount	Amount
<b>ASSETS</b>										
<b>Current Assets</b>										
<b>Cash and Cash Equivalents</b>										
	<b>Cash on Hand</b>	<b>259,744.73</b>	<b>259,744.73</b>	-	-	-	-	-	-	-
	Cash - Collecting Officer	5,000.00	5,000.00	-	-	-	-	-	-	-
	Petty Cash	-	-	-	-	-	-	-	-	-
	Cash - Collecting Officer	5,000.00	5,000.00	-	-	-	-	-	-	-
	<b>Cash in Bank - Local Currency</b>	<b>254,744.73</b>	<b>254,744.73</b>	-	-	-	-	-	-	-
	Cash in Bank - Local Currency, Bangko Sentral Ng Pilipinas	-	-	-	-	-	-	-	-	-
	Cash in Bank - Local Currency, Current Account	254,744.73	254,744.73	-	-	-	-	-	-	-
	<b>Cash in Bank - Foreign Currency</b>	-	-	-	-	-	-	-	-	-
	<b>Treasury/Agency Cash Accounts</b>	-	-	-	-	-	-	-	-	-
	Cash - Modified Disbursement System (MDS), Regular	-	-	-	-	-	-	-	-	-
	<b>Cash Equivalents</b>	-	-	-	-	-	-	-	-	-
	Treasury Bills	-	-	-	-	-	-	-	-	-
	<b>Receivables</b>	<b>20,388,671.39</b>	<b>19,833,958.63</b>	<b>554,712.76</b>	-	<b>554,712.76</b>	-	-	-	-
	<b>Loans and Receivable Accounts</b>	<b>18,422,789.62</b>	<b>18,422,789.62</b>	-	-	-	-	-	-	-
	Loans Receivable - Others	18,422,789.62	18,422,789.62	-	-	-	-	-	-	-
	Allowance for Impairment - Loans Receivable - Others	-	-	-	-	-	-	-	-	-
	Net Value - Loans Receivable - Others	<b>18,422,789.62</b>	<b>18,422,789.62</b>	-	-	-	-	-	-	-
	<b>Lease Receivable</b>	-	-	-	-	-	-	-	-	-
	<b>Inter-Agency Receivables</b>	<b>7,861.60</b>	-	<b>7,861.60</b>	-	<b>7,861.60</b>	-	-	-	-
	Due from National Government Agencies	3,361.60	-	3,361.60	-	3,361.60	-	-	-	-
	Due from Government-Owned and/or Controlled Corporations	4,500.00	-	4,500.00	-	4,500.00	-	-	-	-
	Due from Local Government Units	-	-	-	-	-	-	-	-	-
	Due from Joint Venture	-	-	-	-	-	-	-	-	-
	<b>Intra-Agency Receivables</b>	<b>1,411,169.01</b>	<b>1,411,169.01</b>	-	-	-	-	-	-	-
	Due from Central Office	81,336.41	81,336.41	-	-	-	-	-	-	-
	Due from Bureaus	-	-	-	-	-	-	-	-	-
	Due from Regional Offices	1,329,832.60	1,329,832.60	-	-	-	-	-	-	-
	Due from Operating Units	-	-	-	-	-	-	-	-	-
	<b>Other Receivables</b>	<b>546,851.16</b>	-	<b>546,851.16</b>	-	<b>546,851.16</b>	-	-	-	-
	Receivables - Disallowances/Charges	546,491.16	-	546,491.16	-	546,491.16	-	-	-	-
	Due from Officers and Employees	-	-	-	-	-	-	-	-	-
	Due from Non-Government Organizations/People's Organizations	-	-	-	-	-	-	-	-	-
	Other Receivables	360.00	-	360.00	-	360.00	-	-	-	-
	Allowance for Impairment - Other Receivables	-	-	-	-	-	-	-	-	-
	Net Value - Other Receivables	<b>360.00</b>	-	<b>360.00</b>	-	<b>360.00</b>	-	-	-	-



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Fund	ALL FUNDS	ALL FUNDS	div angeles city	CONSO HS	ACNHS	ACNTS	ACSHS	EPZA HS	FGNMHS	RLLMHS
	PARTICULARS	Amount	Amount		Amount	Amount	Amount	Amount	Amount	Amount
	<b>Sinking Fund</b>	-	-	-	-	-	-	-	-	-
	Sinking Fund	-	-	-	-	-	-	-	-	-
	<b>Investment Property</b>	-	-	-	-	-	-	-	-	-
	<b>Land and Buildings</b>	-	-	-	-	-	-	-	-	-
	<b>Property, Plant and Equipment</b>	<b>469,517,336.28</b>	<b>171,470,159.61</b>	<b>298,047,176.67</b>	<b>62,988,557.19</b>	<b>234,358,025.18</b>	-	<b>390,268.23</b>	<b>310,326.07</b>	-
	<b>Land</b>	<b>180,101,000.00</b>	<b>20,000.00</b>	<b>180,081,000.00</b>	-	<b>180,081,000.00</b>	-	-	-	-
	Land	180,101,000.00	20,000.00	180,081,000.00		180,081,000.00				
	Accumulated Impairment Losses - Land	-	-	-	-	-	-	-	-	-
	Net Value	<b>180,101,000.00</b>	<b>20,000.00</b>	<b>180,081,000.00</b>	-	<b>180,081,000.00</b>	-	-	-	-
	<b>Land Improvements</b>	<b>778,724.86</b>	-	<b>778,724.86</b>	-	<b>778,724.86</b>	-	-	-	-
	Land Improvements, Aquaculture Structures	1,405,184.82		1,405,184.82		1,405,184.82				
	Accumulated Depreciation - Land Improvements, Aquaculture Structures	(626,459.96)		(626,459.96)		(626,459.96)				
	Net Value	<b>778,724.86</b>	-	<b>778,724.86</b>	-	<b>778,724.86</b>	-	-	-	-
	<b>Infrastructure Assets</b>	-	-	-	-	-	-	-	-	-
	<b>Buildings and Other Structures</b>	<b>180,998,296.32</b>	<b>72,466,368.79</b>	<b>108,531,927.53</b>	<b>60,317,438.47</b>	<b>48,214,489.06</b>	-	-	-	-
	Buildings	621,681.18		621,681.18	621,681.18					
	Accumulated Depreciation - Buildings	(37,301.32)		(37,301.32)	(37,301.32)					
	Accumulated Impairment Losses - Buildings	-		-	-					
	Net Value	<b>584,379.86</b>	-	<b>584,379.86</b>	<b>584,379.86</b>	-	-	-	-	-
	School Buildings	193,696,449.91	73,414,895.25	120,281,554.66	62,887,095.18	57,394,459.48				
	Accumulated Depreciation - School Buildings	(21,270,056.82)	(948,526.46)	(20,321,530.36)	(3,735,871.88)	(16,585,658.48)				
	Accumulated Impairment Losses - School Buildings	-		-	-					
	Net Value	<b>172,426,393.09</b>	<b>72,466,368.79</b>	<b>99,960,024.30</b>	<b>59,151,223.30</b>	<b>40,808,801.00</b>	-	-	-	-
	Other Structures	9,246,892.90		9,246,892.90	661,176.50	8,585,716.40				
	Accumulated Depreciation - Other Structures	(1,259,369.53)		(1,259,369.53)	(79,341.19)	(1,180,028.34)				
	Accumulated Impairment Losses - Other Structures	-		-	-					
	Net Value	<b>7,987,523.37</b>	-	<b>7,987,523.37</b>	<b>581,835.31</b>	<b>7,405,688.06</b>	-	-	-	-
	<b>Machinery and Equipment</b>	<b>8,946,236.87</b>	<b>4,117,641.28</b>	<b>4,828,595.59</b>	<b>1,137,430.02</b>	<b>3,548,915.10</b>	-	<b>21,635.10</b>	<b>120,615.37</b>	-
	Office Equipment	962,569.78		962,569.78	177,765.78	764,304.00			20,500.00	
	Accumulated Depreciation - Office Equipment	(284,334.05)		(284,334.05)	(43,544.09)	(224,184.96)			(16,605.00)	
	Accumulated Impairment Losses - Office Equipment	-		-	-					
	Net Value	<b>678,235.73</b>	-	<b>678,235.73</b>	<b>134,221.69</b>	<b>540,119.04</b>	-	-	<b>3,895.00</b>	-
	Information and Communication Technology Equipment	11,288,573.45	8,114,571.18	3,174,002.27	1,283,293.00	1,598,214.17		21,635.10	270,860.00	
	Accumulated Depreciation - Information and Communication Technology	(6,837,032.95)	(4,964,415.90)	(1,872,617.05)	(280,084.67)	(1,438,392.75)			(154,139.63)	
	Accumulated Impairment Losses - Information and Communication Tech	-		-	-					
	Net Value	<b>4,451,540.50</b>	<b>3,150,155.28</b>	<b>1,301,385.22</b>	<b>1,003,208.33</b>	<b>159,821.42</b>	-	<b>21,635.10</b>	<b>116,720.37</b>	-
	Medical Equipment	9,486.00	9,486.00	-						
	Accumulated Depreciation - Medical Equipment	-		-						
	Accumulated Impairment Losses - Medical Equipment	-		-						



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	PARTICULARS	Amount	Amount		Amount	Amount	Amount	Amount	Amount	Amount
	<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
	<b>Intangible Assets</b>									
	Other Non-Current Assets	-	-	-	-	-	-	-	-	-
	Other Non-Current Assets									
	Prepayments	-	-	-	-	-	-	-	-	-
	Deposits	-	-	-	-	-	-	-	-	-
	<b>Total Non-Current Assets</b>	<b>469,517,336.28</b>	<b>171,470,159.61</b>	<b>298,047,176.67</b>	<b>62,988,557.19</b>	<b>234,358,025.18</b>	<b>-</b>	<b>390,268.23</b>	<b>310,326.07</b>	<b>-</b>
	<b>TOTAL ASSETS</b>	<b>496,145,238.13</b>	<b>195,346,386.22</b>	<b>300,798,851.91</b>	<b>63,944,279.10</b>	<b>235,114,727.66</b>	<b>24,452.08</b>	<b>408,087.01</b>	<b>1,284,411.06</b>	<b>22,895.00</b>
	<b>LIABILITIES AND NET ASSETS/EQUITY</b>									
	<b>LIABILITIES</b>									
	<b>Current Liabilities</b>									
	<b>Financial Liabilities</b>	<b>24,891,577.98</b>	<b>22,414,255.52</b>	<b>2,477,322.46</b>	<b>-</b>	<b>4,354.08</b>	<b>12,290.00</b>	<b>8,790.00</b>	<b>2,451,888.38</b>	<b>-</b>
	<b>Payables</b>	<b>24,891,577.98</b>	<b>22,414,255.52</b>	<b>2,477,322.46</b>	<b>-</b>	<b>4,354.08</b>	<b>12,290.00</b>	<b>8,790.00</b>	<b>2,451,888.38</b>	<b>-</b>
	Accounts Payable	19,144,340.88	18,711,552.50	432,788.38		4,354.08	12,290.00	3,790.00	412,354.30	
	Due to Officers and Employees	5,747,237.10	3,702,703.02	2,044,534.08				5,000.00	2,039,534.08	
	<b>Bills/Bonds/Loans Payable</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Inter-Agency Payables</b>	<b>3,225,141.41</b>	<b>2,510,519.63</b>	<b>714,621.78</b>	<b>-</b>	<b>616,698.20</b>	<b>-</b>	<b>24,704.82</b>	<b>73,218.76</b>	<b>-</b>
	<b>Inter-Agency Payables</b>	<b>3,225,141.41</b>	<b>2,510,519.63</b>	<b>714,621.78</b>	<b>-</b>	<b>616,698.20</b>	<b>-</b>	<b>24,704.82</b>	<b>73,218.76</b>	<b>-</b>
	Due to BIR	2,219,774.11	2,219,774.11	-						
	Due to GSIS	1,002,942.30	290,745.52	712,196.78		616,698.20		24,154.82	71,343.76	
	Due to Pag-IBIG	1,000.00		1,000.00				200.00	800.00	
	Due to PhilHealth	1,425.00		1,425.00				350.00	1,075.00	
	<b>Intra-Agency Payables</b>	<b>3,706,907.49</b>	<b>3,706,907.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Intra-Agency Payables</b>	<b>3,706,907.49</b>	<b>3,706,907.49</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Due to Central Office	615,725.35	615,725.35	-						
	Due to Bureaus	52,761.35	52,761.35	-						
	Due to Regional Offices	3,038,420.79	3,038,420.79	-						
	Due to Operating Units	-	-	-						
	<b>Trust Liabilities</b>	<b>1,016,663.22</b>	<b>1,016,663.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Trust Liabilities</b>	<b>1,016,663.22</b>	<b>1,016,663.22</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Guaranty/Security Deposits Payable	1,016,663.22	1,016,663.22	-						
	<b>Deferred Credits/Unearned Income</b>	<b>80,088.42</b>	<b>80,088.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Deferred Credits/Unearned Income</b>	<b>80,088.42</b>	<b>80,088.42</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Other Deferred Credits	80,088.42	80,088.42	-						
	<b>Other Payables</b>	<b>243,996.79</b>	<b>-</b>	<b>243,996.79</b>	<b>-</b>	<b>243,996.79</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	Other Payables	243,996.79	-	243,996.79		243,996.79				

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	PARTICULARS	Amount	Amount		Amount	Amount	Amount	Amount	Amount	Amount
	<b>Total Current Liabilities</b>	<b>33,164,375.31</b>	<b>29,728,434.28</b>	<b>3,435,941.03</b>	-	<b>865,049.07</b>	<b>12,290.00</b>	<b>33,494.82</b>	<b>2,525,107.14</b>	-
	<b>Non- Current Liabilities</b>									
	<b>Financial Liabilities</b>	-	-	-	-	-	-	-	-	-
	<b>Payables</b>	-	-	-	-	-	-	-	-	-
	<b>Bills/Bonds/Loans Payable</b>	-	-	-	-	-	-	-	-	-
	<b>Deferred Credits/Unearned Income</b>	-	-	-	-	-	-	-	-	-
	<b>Deferred Credits/Unearned Income</b>	-	-	-	-	-	-	-	-	-
	<b>Provisions</b>	-	-	-	-	-	-	-	-	-
	<b>Trust Liabilities</b>	-	-	-	-	-	-	-	-	-
	<b>Other Payables</b>	-	-	-	-	-	-	-	-	-
	<b>Total Non--Current Liabilities</b>	-	-	-	-	-	-	-	-	-
	<b>TOTAL LIABILITIES</b>	<b>33,164,375.31</b>	<b>29,728,434.28</b>	<b>3,435,941.03</b>	-	<b>865,049.07</b>	<b>12,290.00</b>	<b>33,494.82</b>	<b>2,525,107.14</b>	-
	<b>NET ASSETS/EQUITY</b>									
	<b>Net Asset/Equity</b>	<b>462,980,862.82</b>	<b>165,617,951.94</b>	<b>297,362,910.88</b>	<b>63,944,279.10</b>	<b>234,249,678.59</b>	<b>12,162.08</b>	<b>374,592.19</b>	<b>(1,240,696.08)</b>	<b>22,895.00</b>
	<b>Net Asset/Equity</b>									
	Accumulated Surplus/(Deficit)	462,980,862.82	165,617,951.94	297,362,910.88	63,944,279.10	234,249,678.59	12,162.08	374,592.19	(1,240,696.08)	22,895.00
	<b>TOTAL NET ASSETS/EQUITY</b>	<b>462,980,862.82</b>	<b>165,617,951.94</b>	<b>297,362,910.88</b>	<b>63,944,279.10</b>	<b>234,249,678.59</b>	<b>12,162.08</b>	<b>374,592.19</b>	<b>(1,240,696.08)</b>	<b>22,895.00</b>
	<b>TOTAL LIABILITIES AND NET ASSETS/EQUITY</b>	<b>496,145,238.13</b>	<b>195,346,386.22</b>	<b>300,798,851.91</b>	<b>63,944,279.10</b>	<b>235,114,727.66</b>	<b>24,452.08</b>	<b>408,087.01</b>	<b>1,284,411.06</b>	<b>22,895.00</b>
		0.00	0.00	(0.00)	-	-	-	(0.00)	(0.00)	-

Certified Correct:

Prepared:

**CHRISTINE R. LIM**  
 Admin. Asst. III

**GAY Y. PANGILINAN**  
 Accountant III

Noted:

**LEILANI S. CUNANAN, CESO VI**  
 OIC-Schools Division Superintendent