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|--|--------------------------|
| Department Name                          | DEPARTMENT OF EDUCATION  |
| Agency Name                              | DIVISION OF ANGELES CITY |
| Sectoral Distribution of Public Expenses |                          |
| Cluster                                  |                          |
| Region                                   | III                      |
| Year                                     | CY 2015                  |
| Fund                                     |                          |

| PARTICULARS  | ALL FUNDS             | division angeles city | CONSO HS              | ACNHS                | ACNTS                 | ACSHS            | EPZA HS           | FGNMHS                | RLLMHS           |
|--|-----------------------|-----------------------|-----------------------|----------------------|-----------------------|------------------|-------------------|-----------------------|------------------|
|  | Amount                | Amount                | Amount                | Amount               | Amount                | Amount           | Amount            | Amount                | Amount           |
| <b>Balance at December 31, 2014</b>                                | <b>456,908,015.99</b> | <b>153,225,801.87</b> | <b>303,682,214.12</b> | <b>67,810,561.14</b> | <b>236,624,588.41</b> | <b>81,539.56</b> | <b>379,038.84</b> | <b>(1,239,146.29)</b> | <b>25,632.46</b> |
| Changes in Accounting Policy                                       | -                     | -                     | -                     | -                    | -                     | -                | -                 | -                     | -                |
| Prior Period Adjustments/Unrecorded Income and Expenses            | -                     | -                     | -                     | -                    | -                     | -                | -                 | -                     | -                |
| Other Adjustments  | 16,914,387.68         | 19,078,866.23         | (2,164,478.55)        | (1,535,682.94)       | (610,154.50)          | 2,807.35         |                   |                       | (21,448.46)      |
| Restated Balances  | 473,822,403.67        | 172,304,668.10        | 301,517,735.57        | 66,274,878.20        | 236,014,433.91        | 84,346.91        | 379,038.84        | (1,239,146.29)        | 4,184.00         |
| Changes in Net Assets/Equity for Calendar Year                     | -                     | -                     | -                     | -                    | -                     | -                | -                 | -                     | -                |
| Adjustment of Net Revenue recognized directly in Net Assets/Equity | -                     | -                     | -                     | -                    | -                     | -                | -                 | -                     | -                |
| Surplus/(Deficit) for the Period                                   | (10,841,540.85)       | (6,686,716.16)        | (4,154,824.69)        | (2,330,599.10)       | (1,764,755.32)        | (72,184.83)      | (4,446.65)        | (1,549.79)            | 18,711.00        |
| Total Recognized Revenue and Expenses for the Period               | (10,841,540.85)       | (6,686,716.16)        | (4,154,824.69)        | (2,330,599.10)       | (1,764,755.32)        | (72,184.83)      | (4,446.65)        | (1,549.79)            | 18,711.00        |
| Others   | -                     | -                     | -                     | -                    | -                     | -                | -                 | -                     | -                |
| <b>Balance at December 31, 2015 Carried Forward</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> |

Prepared:

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

Certified Correct:

**GAY Y. PANGILINAN**  
Accountant III