



DEPARTMENT OF EDUCATION
REGION III - DIVISION OF ANGELES CITY AND AUTONOMOUS SCHOOLS
ALL FUNDS
CONSOLIDATED DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED DECEMBER 31, 2016



	2016	Account Code
Revenue		
Tax Revenue	-	
Tax Revenue - Individual and Corporation		
Tax Revenue - Property		
Tax Revenue - Goods and Services		
Tax Revenue - Others		
Tax Revenue - Fines and Penalties		
Service and Business Income		
Service Income	-	
Business Income	1,562,907.64	
Interest Income	1,562,907.64	4020221000
Shares, Grants and Donations	-	
Gains	-	
Total Revenue	1,562,907.64	
Less Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages - Regular	637,411,503.24	5010101000
Salaries and Wages - Casual/Contractual	2,556,445.15	5010102000
	639,967,948.39	
Other Compensation		
Personal Economic Relief Allowance (PERA)	57,334,393.84	5010201000
Representation Allowance (RA)	308,250.00	5010202000
Transportation Allowance (TA)	206,500.00	5010203000
Clothing/Uniform Allowance	12,340,000.00	5010204000
Subsistence Allowance	55,200.00	5010205000
Laundry Allowance	36,300.00	5010206000
Productivity Incentive Allowance	864,500.00	5010208000
Hazard Pay	409,301.64	5010211000
Longevity Pay	2,062,387.05	5010212000
Overtime and Night Pay	11,169.46	5010213000
Year End Bonus	102,842,764.31	5010214000
Cash Gift	12,094,250.00	5010215000
Other Bonuses and Allowances	27,678,000.00	5010299000
	216,243,016.30	
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	76,095,481.35	5010301000
Pag-IBIG Contributions	2,858,600.00	5010302000
PhilHealth Contributions	7,284,860.00	5010303000
Employees Compensation Insurance Premiums	2,866,609.83	5010304000
Provident/Welfare Fund Contributions	-	5010305000
	89,105,551.18	
Other Personnel Benefits		
Terminal Leave Benefits	1,177,163.95	5010403000
Other Personnel Benefits	7,088,630.06	5010499000
	8,265,794.01	
Total Personnel Services	953,582,309.88	
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local	751,203.77	5020101000
	751,203.77	
Training and Scholarship Expenses		
Training Expenses	9,665,970.94	5020201000
Scholarship Grants/Expenses	-	5020202000
	9,665,970.94	
Supplies and Materials Expenses		
Office Supplies Expenses	13,525,020.34	5020301000
Accountable Forms Expenses	3,000.00	5020302000
Drugs and Medicines Expenses	166,807.27	5020307000
Medical, Dental and Laboratory Supplies Expenses	33,685.00	5020308000
Fuel, Oil and Lubricants Expenses	235,614.47	5020309000
Other Supplies and Materials Expenses	6,543,493.49	5020399000
	20,507,620.57	
Utility Expenses		
Water Expenses	3,913,747.05	5020401000
Electricity Expenses	10,556,336.42	5020402000
	14,470,083.47	
Communication Expenses		
Postage and Courier Services	3,565.00	5020501000
Telephone Expenses	219,185.35	5020502000
Internet Subscription Expenses	1,372,477.25	5020503000
	1,595,227.60	
Awards/Rewards and Prizes	-	
Survey, Research, Exploration and Development Expenses	-	
Demolition/Relocation and Desilting/Dredging Expenses	-	
Generation, Transmission and Distribution Expenses	-	
Confidential, Intelligence and Extraordinary Expenses	-	
Professional Services		
Auditing Services	36,823.25	5021102000
Other Professional Services	1,443,867.55	5021199000
	1,480,690.80	
General Services		
Janitorial Services	5,804,640.11	5021202000
Security Services	4,638,160.23	5021203000



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	2016	Account Code
	<u>10,442,800.34</u>	
Repairs and Maintenance		
Repairs and Maintenance - Buildings and Other Structures	6,642,999.09	5021304000
Repairs and Maintenance - Machinery and Equipment	483,499.90	5021305000
Repairs and Maintenance - Transportation Equipment	127,787.36	5021306000
Repairs and Maintenance - Furniture and Fixtures	2,507,583.55	5021307000
Repairs and Maintenance - Other Property, Plant and Equipment	6,220.00	5021399000
	<u>9,768,089.90</u>	
Taxes, Insurance Premiums and Other Fees		
Fidelity Bond Premiums	362,237.50	5021502000
Insurance Expenses	2,246.00	5021503000
	<u>364,483.50</u>	
Labor and Wages		
Labor and Wages	260.00	5021601000
Other Maintenance and Operating Expenses		
Advertising Expenses	5,300.00	5029901000
Printing and Publication Expenses	305,043.10	5029902000
Representation Expenses	86,608.70	5029903000
Transportation and Delivery Expenses	1,400.00	5029904000
Rent/Lease Expenses	1,200.00	5029905000
Subscription Expenses	39,273.70	5029907000
Other Maintenance and Operating Expenses	15,620,348.12	5029999000
	<u>16,059,173.62</u>	
Total Maintenance and Other Operating Expenses	<u>85,105,604.51</u>	
Financial Expense		
Bank Charges	1,311.33	5030104000
Total Financial Expense	<u>1,311.33</u>	
Non-Cash Expenses		
Depreciation		
Depreciation - Land Improvements	66,746.28	5050102000
Depreciation - Buildings and Other Structures	6,302,002.88	5050104000
Depreciation - Machinery and Equipment	1,535,147.15	5050105000
Depreciation - Furniture, Fixtures and Books	681,037.27	5050107000
Depreciation - Other Property, Plant and Equipment	51,647.13	5050199000
	<u>8,636,580.71</u>	
Amortization		
Impairment Loss	-	
Losses	-	
Total Non-Cash Expenses	<u>8,636,580.71</u>	
Current Operating Expenses	<u>1,047,325,806.43</u>	
Surplus (Deficit) from Current Operations	<u>(1,045,762,898.79)</u>	
Financial Assistance/Subsidy from LGUs, GOCCs, NGOs/POs		
Subsidy from National Government	1,074,246,856.10	4030101000
	<u>1,074,246,856.10</u>	
Less: Financial Assistance/Subsidy to LGUs, GOCCs, NGOs/POs	-	
Net Financial Assistance/Subsidy	<u>1,074,246,856.10</u>	
Other Non-Operating Income		
Sale of Assets	-	
Gains	-	
Losses	-	
Total Other Non-Operating Income	-	
Surplus (Deficit) for the period	<u>28,483,957.31</u>	

Prepared by:

CHRISTINE R. LIM
Administrative Asst. III

Certified Correct:

GAY Y. PANGILINAN
Accountant III

Noted:

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