



DEPARTMENT OF EDUCATION
REGION III - DIVISION OF ANGELES CITY AND AUTONOMOUS SCHOOLS
ALL FUNDS
CONSOLIDATED DETAILED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2016



	<u>2016</u>	<u>Account Code</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	936,269.78	
Cash on Hand	5,000.00	
Cash - Collecting Officer	-	1010101000
Petty Cash	5,000.00	1010102000
Cash in Bank - Local Currency	931,269.78	
Cash in Bank - Local Currency, Current Account	931,269.78	1010202000
Cash in Bank - Foreign Currency	-	
Treasury/Agency Cash Accounts	-	
Cash - Treasury/Agency Deposit, Regular	-	1010401000
Cash - Modified Disbursement System (MDS), Regular	-	1010404000
Receivables	20,907,188.38	
Loans and Receivable Accounts	18,908,081.26	
Accounts Receivable	0.02	1030101000
Allowance for Impairment - Accounts Receivable	-	1030101100
Net Value - Accounts Receivable	0.02	
Loans Receivable - Others	18,908,081.24	1030199000
Allowance for Impairment - Loans Receivable - Others	-	1030199100
Net Value - Loans Receivable - Others	18,908,081.24	
Lease Receivable	-	
Inter-Agency Receivables	4,500.00	
Due from Government-Owned and/or Controlled Corporations (GSIS)	4,500.00	1030302000
Intra-Agency Receivables	1,411,169.01	
Due from Central Office	81,336.41	1030401000
Due from Bureaus	-	1030402000
Due from Regional Offices	1,329,832.60	1030403000
Other Receivables	583,438.11	
Receivables - Disallowances/Charges	546,491.16	1030501000
Due from Officers and Employees	36,946.95	1030502000
Inventories	2,414,593.42	
Inventory Held for Sale	-	
Inventory Held for Distribution	-	
Inventory Held for Manufacturing	-	
Inventory Held for Consumption	2,414,593.42	
Office Supplies Inventory	481,910.51	1040401000
Medical, Dental and Laboratory Supplies Inventory	127,862.27	1040407000
Textbooks and Instructional Materials Inventory	871,510.26	1040410000
Construction Materials Inventory	11,439.22	1040413000
Other Supplies and Materials Inventory	921,871.16	1040499000
Semi-Expendable Machinery and Equipment	-	
Investments	-	
Financial Assets at Fair Value Through Surplus or Deficit	-	
Financial Assets - Held to Maturity	-	
Other Assets	2,892,240.00	
Advances	2,892,240.00	
Advances for Operating Expenses	-	1990101000
Advances for Payroll	-	1990102000
Advances to Special Disbursing Officer	2,892,240.00	1990103000
Advances to Officers and Employees	-	1990104000
Prepayments	-	
Deposits	-	
Total Current Assets	27,150,291.58	
Non - Current Assets		
Investments	-	
Financial Assets - Held to Maturity	-	
Financial Assets - Others	-	
Investments in GOCCs	-	
Investments in Joint Venture	-	
Sinking Fund	-	1020701000
Investment Property	-	
Land and Buildings	-	
Property, Plant and Equipment	569,992,553.00	



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Land	180,101,000.00	1060101000
Land Improvements	711,978.58	
Other Land Improvements	1,405,184.82	1060299000
Accumulated Depreciation - Other Land Improvements	(693,206.24)	1060299100
Accumulated Impairment Losses - Other Land Improvements	-	1060299200
Net Value	<u>711,978.58</u>	
Infrastructure Assets	<u>-</u>	
Buildings and Other Structures	274,387,356.60	
Buildings	8,520,570.06	1060401000
Accumulated Depreciation - Buildings	(55,951.76)	1060401100
Accumulated Impairment Losses - Buildings	-	1060401200
Net Value	<u>8,464,618.30</u>	
School Buildings	290,678,600.06	1060402000
Accumulated Depreciation - School Buildings	(27,386,371.59)	1060402100
Accumulated Impairment Losses - School Buildings	-	1060402200
Net Value	<u>263,292,228.47</u>	
Other Structures	4,056,917.03	1060499000
Accumulated Depreciation - Other Structures	(1,426,407.20)	1060499100
Accumulated Impairment Losses - Other Structures	-	1060499200
Net Value	<u>2,630,509.83</u>	
Machinery and Equipment	9,227,538.55	
Office Equipment	1,176,151.18	1060502000
Accumulated Depreciation - Office Equipment	(487,976.20)	1060502100
Accumulated Impairment Losses - Office Equipment	-	1060502200
Net Value	<u>688,174.98</u>	
Information and Communication Technology Equipment	11,357,507.53	1060503000
Accumulated Depreciation - Information and Communication Technology Equipment	(7,318,997.46)	1060503100
Accumulated Impairment Losses - Information and Communication Technology Equipmer	-	1060503200
Net Value	<u>4,038,510.07</u>	
Medical Equipment	9,486.00	1060511000
Accumulated Depreciation - Medical Equipment	-	1060511100
Accumulated Impairment Losses - Medical Equipment	-	1060511200
Net Value	<u>9,486.00</u>	
Other Machinery and Equipment	6,260,934.98	1060599000
Accumulated Depreciation - Other Machinery and Equipment	(1,769,567.48)	1060599100
Accumulated Impairment Losses - Other Machinery and Equipment	-	1060599200
Net Value	<u>4,491,367.50</u>	
Transportation Equipment	20,500.00	
Motor Vehicles	410,000.00	1060601000
Accumulated Depreciation - Motor Vehicles	(389,500.00)	1060601100
Accumulated Impairment Losses - Motor Vehicles	-	1060601200
Net Value	<u>20,500.00</u>	
Furniture, Fixtures and Books	26,273,186.31	
Furniture and Fixtures	30,606,980.39	1060701000
Accumulated Depreciation - Furniture and Fixtures	(4,333,794.08)	1060701100
Accumulated Impairment Losses - Furniture and Fixtures	-	1060701200
Net Value	<u>26,273,186.31</u>	
Books	-	1060702000
Accumulated Depreciation - Books	-	1060702100
Accumulated Impairment Losses - Books	-	1060702200
Net Value	<u>-</u>	
Leased Assets	<u>-</u>	
Leased Assets Improvements	<u>-</u>	
Construction in Progress	79,243,810.26	
Construction in Progress - Buildings and Other Structures	79,243,810.26	1061003000
Heritage Assets	<u>-</u>	
Service Concession Assets	<u>-</u>	
Other Property, Plant and Equipment	27,182.70	
Other Property, Plant and Equipment	543,654.00	1069999000
Accumulated Depreciation - Other Property, Plant and Equipment	(516,471.30)	1069999100
Accumulated Impairment Losses - Other Property, Plant and Equipment	-	1069999200
Net Value	<u>27,182.70</u>	
Biological Assets	<u>-</u>	
Bearer Biological Assets	<u>-</u>	
Consumable Biological Assets	<u>-</u>	
Intangible Assets	<u>-</u>	
Intangible Assets	<u>-</u>	
Other Non-Current Assets	<u>-</u>	
Prepayments	<u>-</u>	
Deposits	<u>-</u>	
Total Non-Current Assets	<u>569,992,553.00</u>	
TOTAL ASSETS	<u>597,142,844.58</u>	
LIABILITIES AND NET ASSETS/EQUITY		
Liabilities		



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Current Liabilities		
Financial Liabilities	12,813,897.54	
Payables	12,813,897.54	
Accounts Payable	8,649,753.20	2010101000
Due to Officers and Employees	4,164,144.34	2010102000
Bills/Bonds/Loans Payable (Current Portion)	-	
Inter-Agency Payables	8,471,050.82	
Due to BIR	5,935,138.84	2020101000
Due to GSIS	1,993,090.81	2020102000
Due to Pag-IBIG	268,196.17	2020103000
Due to PhilHealth	274,625.00	2020104000
Intra-Agency Payables	1,748,478.42	
Due to Regional Offices	1,748,478.42	2030103000
Trust Liabilities	1,258,879.25	
Guaranty/Security Deposits Payable	1,258,879.25	2040104000
Deferred Credits/Unearned Income	-	
Other Payables		
Other Payables	959,737.84	2999999000
Total Current Liabilities	25,252,043.87	
Non- Current Liabilities		
Financial Liabilities	-	
Payables	-	
Bills/Bonds/Loans Payable	-	
Deferred Credits/Unearned Income	-	
Provisions	-	
Trust Liabilities	-	
Other Payables	-	
Total Non -Current Liabilities	-	
Total Liabilities	25,252,043.87	
Net Assets/Equity		
Government Equity	571,890,800.71	
Accumulated Surplus/(Deficit)	571,890,800.71	3010101000
Contributed Capital	-	3010103000
Revaluation Surplus	-	3020101000
Equity in Joint Venture	-	3040101000
Total Net Assets/Equity	571,890,800.71	
TOTAL LIABILITIES AND NET ASSETS/EQUITY	597,142,844.58	

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

CHECKING

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