

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	CONSOLIDATION 2016	DIVISION 2016
REVENUE			
Tax Revenue			
Tax Revenue - Individual and Corporation		-	-
Tax Revenue - Property		-	-
Tax Revenue - Goods and Services		-	-
Tax Revenue - Others		-	-
Tax Revenue - Fines and Penalties		-	-
Total Tax Revenue		-	-
Service and Business Income			
Service Income		-	-
Other Service Income		-	-
Business Income		1,562,907.64	1,562,907.64
Interest Income		1,562,907.64	1,562,907.64
Total Service and Business Income		1,562,907.64	1,562,907.64
Shares, Grants and Donations			
Shares		-	-
Grants and Donations		-	-
Total Shares, Grants and Donations		-	-
Gains			
Total Revenue		1,562,907.64	1,562,907.64
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages	16.1	639,967,948.39	448,342,670.02
Salaries and Wages - Regular	16.1	637,411,503.24	446,568,790.71
Salaries and Wages - Casual/Contractual	16.1	2,556,445.15	1,773,879.31
Other Compensation	16.2	216,243,616.30	155,870,854.31
Personal Economic Relief Allowance (PI)	16.2	57,334,393.84	40,228,043.92
Representation Allowance (RA)	16.2	308,250.00	308,250.00
Transportation Allowance (TA)	16.2	207,100.00	207,100.00
Clothing/Uniform Allowance	16.2	12,340,000.00	8,585,000.00
Subsistence Allowance	16.2	55,200.00	44,400.00
Laundry Allowance	16.2	36,300.00	34,800.00
Productivity Incentive Allowance	16.2	864,500.00	
Hazard Pay	16.2	409,301.64	367,491.48
Longevity Pay	16.2	2,062,387.05	1,627,387.05
Overtime and Night Pay	16.2	11,169.46	10,075.06
Year End Bonus	16.2	102,842,764.31	73,519,806.80
Cash Gift	16.2	12,094,250.00	8,616,000.00
Other Bonuses and Allowances	16.2	27,678,000.00	22,322,500.00
Personnel Benefit Contributions	16.3	89,105,551.18	63,098,007.43
Retirement and Life Insurance Premiums	16.3	76,095,481.35	53,921,544.87
Pag-IBIG Contributions	16.3	2,858,600.00	2,012,200.00
PhilHealth Contributions	16.3	7,284,860.00	5,144,875.00
Employees Compensation Insurance Prer	16.3	2,866,609.83	2,019,387.56
Other Personnel Benefits	16.4	8,265,794.01	5,220,209.15
Terminal Leave Benefits	16.4	1,177,163.95	1,101,315.75
Other Personnel Benefits	16.4	7,088,630.06	4,118,893.40
Total Personnel Services		953,582,909.88	672,531,740.91
Maintenance and Other Operating Expenses			
Traveling Expenses	17.1	751,203.77	570,693.16
Traveling Expenses - Local	17.1	751,203.77	570,693.16
Training and Scholarship Expenses	17.2	9,665,970.94	7,560,123.72
Training Expenses	17.2	9,665,970.94	7,560,123.72

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DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	CONSOLIDATION	DIVISION
		2016	2016
Supplies and Materials Expenses	17.3	20,507,620.57	15,023,441.95
Office Supplies Expenses	17.3	13,525,020.34	10,602,893.35
Accountable Forms Expenses	17.3	3,000.00	
Drugs and Medicines Expenses	17.3	166,807.27	134,521.27
Medical, Dental and Laboratory Supplies	17.3	33,685.00	
Fuel, Oil and Lubricants Expenses	17.3	231,441.62	159,981.00
Textbooks and Instructional Materials Expenses	17.3	235,500.00	
Other Supplies and Materials Expenses	17.3	6,312,166.34	4,126,046.33
Utility Expenses	17.4	14,470,083.47	9,989,624.08
Water Expenses	17.4	3,913,747.05	3,333,537.83
Electricity Expenses	17.4	10,556,336.42	6,656,086.25
Communication Expenses	17.5	1,595,227.60	1,294,010.76
Postage and Courier Services	17.5	3,565.00	3,565.00
Telephone Expenses	17.5	219,185.35	126,815.94
Internet Subscription Expenses	17.5	1,372,477.25	1,163,629.82
Awards/Rewards and Prizes	17.6	-	-
Awards/Rewards Expenses	17.6	-	-
Survey, Research, Exploration and Development Expenses		-	-
Demolition/Relocation and Desilting/Dredging Expenses		-	-
Generation, Transmission and Distribution Expenses		-	-
Confidential, Intelligence and Extraordinary Expenses		-	-
Professional Services	17.7	1,480,690.80	875,192.09
Auditing Services	17.7	36,823.25	36,823.25
Other Professional Services	17.7	1,443,867.55	838,368.84
General Services	17.8	10,442,800.34	7,069,179.12
Janitorial Services	17.8	5,804,640.11	4,653,923.73
Security Services	17.8	4,638,160.23	2,415,255.39
Repairs and Maintenance	17.9	9,768,089.90	6,451,571.40
Repairs and Maintenance - Buildings and	17.9	6,642,999.09	3,720,708.08
Repairs and Maintenance - Machinery and	17.9	483,499.90	227,442.62
Repairs and Maintenance - Transportation	17.9	127,787.36	91,570.70
Repairs and Maintenance - Furniture and	17.9	2,507,583.55	2,411,850.00
Repairs and Maintenance - Other Property	17.9	6,220.00	-
Repairs and Maintenance - Semi-Expendable	17.9	-	-
Taxes, Insurance Premiums and Other Fees	17.10	364,483.50	184,900.75
Taxes, Duties and Licenses	17.10	-	-
Fidelity Bond Premiums	17.10	362,237.50	184,900.75
Insurance Expenses	17.10	2,246.00	-
Labor and Wages	17.11	260.00	260.00
Labor and Wages	17.11	260.00	260.00
Other Maintenance and Operating Expenses	17.12	16,058,573.62	14,583,503.61
Advertising Expenses	17.12	5,300.00	
Printing and Publication Expenses	17.12	305,043.10	
Representation Expenses	17.12	86,608.70	34,461.00
Transportation and Delivery Expenses	17.12	800.00	
Rent/Lease Expenses	17.12	1,200.00	
Subscription Expenses	17.12	39,273.70	13,207.00
Other Maintenance and Operating Expenses	17.12	15,620,348.12	14,535,835.61
Total Maintenance and Other Operating Expenses		85,105,004.51	63,602,500.64
Financial Expenses			
Financial Expenses		1,311.33	1,311.33
Bank Charges		1,311.33	1,311.33
Total Financial Expenses		1,311.33	1,311.33
Non-Cash Expenses	18		

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL PERFORMANCE
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	<u>Notes</u>	<u>CONSOLIDATION 2016</u>	<u>DIVISION 2016</u>
Depreciation			
Depreciation	18.1	8,636,580.71	487,321.92
Depreciation - Land Improvements	18.1	66,746.28	
Depreciation - Infrastructure Assets	18.1	-	
Depreciation - Buildings and Other Structures	18.1	6,302,002.88	77,875.56
Depreciation - Machinery and Equipment	18.1	1,535,147.15	409,446.36
Depreciation - Transportation Equipment	18.1	-	
Depreciation - Furniture, Fixtures and Buildings	18.1	681,037.27	
Depreciation - Other Property, Plant and Equipment	18.1	51,647.13	-
Amortization		-	-
Amortization		-	-
Impairment Loss		-	-
Impairment Loss		-	-
Losses		-	-
Losses		-	-
Total Non-Cash Expenses		8,636,580.71	487,321.92
Total Current Operating Expenses		1,047,325,806.43	736,622,874.80
Surplus (Deficit) from Current Operations		(1,045,762,898.79)	(735,059,967.16)
Financial Assistance/Subsidy			
Financial Assistance/Subsidy			
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		1,074,246,856.10	773,996,673.02
Subsidy from National Government		1,074,246,856.10	773,996,673.02
Subsidy from Other Funds		-	-
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NC		-	-
Subsidy to NGAs		-	-
Net Financial Assistance/Subsidy	19	1,074,246,856.10	773,996,673.02
Other Non-Operating Income			
Sale of Assets		-	-
Gains		-	-
Other Gains	20	-	-
Losses		-	-
Surplus (Deficit) for the Period	21	28,483,957.31	38,936,705.86

Prepared by:

CHRISTINE R. LIM
SENIOR BOOKKEEPER

Certified Correct:

GAY Y. PANGILINAN
Accountant III

Noted:

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

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	AUTONOMOUS SCHOOLS	ACNHS
		2016	2016
REVENUE			
Tax Revenue			
Tax Revenue - Individual and Corporation		-	-
Tax Revenue - Property		-	-
Tax Revenue - Goods and Services		-	-
Tax Revenue - Others		-	-
Tax Revenue - Fines and Penalties		-	-
Total Tax Revenue		-	-
Service and Business Income			
Service Income		-	-
Other Service Income		-	-
Business Income		-	-
Interest Income		-	-
Total Service and Business Income		-	-
Shares, Grants and Donations			
Shares		-	-
Grants and Donations		-	-
Total Shares, Grants and Donations		-	-
Gains		-	-
Total Revenue		-	-
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages	16.1	191,625,278.37	46,944,447.48
Salaries and Wages - Regular	16.1	190,842,712.53	46,944,447.48
Salaries and Wages - Casual/Contractual	16.1	782,565.84	-
Other Compensation	16.2	60,372,761.99	14,650,738.71
Personal Economic Relief Allowance (PI)	16.2	17,106,349.92	4,245,826.71
Representation Allowance (RA)	16.2	-	-
Transportation Allowance (TA)	16.2	-	-
Clothing/Uniform Allowance	16.2	3,755,000.00	925,000.00
Subsistence Allowance	16.2	10,800.00	-
Laundry Allowance	16.2	1,500.00	-
Productivity Incentive Allowance	16.2	864,500.00	864,500.00
Hazard Pay	16.2	41,810.16	-
Longevity Pay	16.2	435,000.00	80,000.00
Overtime and Night Pay	16.2	1,094.40	1,094.40
Year End Bonus	16.2	29,322,957.51	7,657,567.60
Cash Gift	16.2	3,478,250.00	876,750.00
Other Bonuses and Allowances	16.2	5,355,500.00	-
Personnel Benefit Contributions	16.3	26,007,543.75	6,531,439.67
Retirement and Life Insurance Premiums	16.3	22,173,936.48	5,570,674.37
Pag-IBIG Contributions	16.3	846,400.00	213,400.00
PhilHealth Contributions	16.3	2,139,985.00	534,837.50
Employees Compensation Insurance Prer	16.3	847,222.27	212,527.80
Other Personnel Benefits	16.4	3,045,584.86	867,500.00
Terminal Leave Benefits	16.4	75,848.20	-
Other Personnel Benefits	16.4	2,969,736.66	867,500.00
Total Personnel Services		281,051,168.97	68,994,125.86
Maintenance and Other Operating Expenses			
Traveling Expenses	17.1	180,510.61	50,213.00
Traveling Expenses - Local	17.1	180,510.61	50,213.00
Training and Scholarship Expenses	17.2	2,105,847.22	574,470.10
Training Expenses	17.2	2,105,847.22	574,470.10

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDE)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	AUTONOMOUS SCHOOLS	ACNHS
		2016	2016
Supplies and Materials Expenses	17.3	5,484,178.62	1,049,614.75
Office Supplies Expenses	17.3	2,922,126.99	479,224.13
Accountable Forms Expenses	17.3	3,000.00	-
Drugs and Medicines Expenses	17.3	32,286.00	-
Medical, Dental and Laboratory Supplies	17.3	33,685.00	33,685.00
Fuel, Oil and Lubricants Expenses	17.3	71,460.62	-
Textbooks and Instructional Materials Expenses	17.3	235,500.00	235,500.00
Other Supplies and Materials Expenses	17.3	2,186,120.01	301,205.62
Utility Expenses	17.4	4,480,459.39	806,905.78
Water Expenses	17.4	580,209.22	128,623.20
Electricity Expenses	17.4	3,900,250.17	678,282.58
Communication Expenses	17.5	301,216.84	73,672.65
Postage and Courier Services	17.5	-	-
Telephone Expenses	17.5	92,369.41	10,480.65
Internet Subscription Expenses	17.5	208,847.43	63,192.00
Awards/Rewards and Prizes	17.6	-	-
Awards/Rewards Expenses	17.6	-	-
Survey, Research, Exploration and Development Expenses		-	-
Demolition/Relocation and Desilting/Dredging Expenses		-	-
Generation, Transmission and Distribution Expenses		-	-
Confidential, Intelligence and Extraordinary Expenses		-	-
Professional Services	17.7	605,498.71	351,395.22
Auditing Services	17.7	-	-
Other Professional Services	17.7	605,498.71	351,395.22
General Services	17.8	3,373,621.22	1,037,339.78
Janitorial Services	17.8	1,150,716.38	389,339.78
Security Services	17.8	2,222,904.84	648,000.00
Repairs and Maintenance	17.9	3,316,518.50	1,148,426.50
Repairs and Maintenance - Buildings and Structures	17.9	2,922,291.01	942,460.25
Repairs and Maintenance - Machinery and Equipment	17.9	256,057.28	144,975.00
Repairs and Maintenance - Transportation	17.9	36,216.66	-
Repairs and Maintenance - Furniture and Fixtures	17.9	95,733.55	60,991.25
Repairs and Maintenance - Other Property	17.9	6,220.00	-
Repairs and Maintenance - Semi-Expendable	17.9	-	-
Taxes, Insurance Premiums and Other Fees	17.10	179,582.75	22,500.00
Taxes, Duties and Licenses	17.10	-	-
Fidelity Bond Premiums	17.10	177,336.75	22,500.00
Insurance Expenses	17.10	2,246.00	-
Labor and Wages	17.11	-	-
Labor and Wages	17.11	-	-
Other Maintenance and Operating Expenses	17.12	1,475,070.01	285,979.60
Advertising Expenses	17.12	5,300.00	5,300.00
Printing and Publication Expenses	17.12	305,043.10	280,679.60
Representation Expenses	17.12	52,147.70	-
Transportation and Delivery Expenses	17.12	800.00	-
Rent/Lease Expenses	17.12	1,200.00	-
Subscription Expenses	17.12	26,066.70	-
Other Maintenance and Operating Expenses	17.12	1,084,512.51	-
Total Maintenance and Other Operating Expenses		21,502,503.87	5,400,517.38
Financial Expenses		-	-
Financial Expenses		-	-
Bank Charges		-	-
Total Financial Expenses		-	-
Non-Cash Expenses		-	-

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	AUTONOMOUS SCHOOLS 2016	ACNHS 2016
Depreciation			
Depreciation	18.1	8,149,258.79	2,261,324.84
Depreciation - Land Improvements	18.1	66,746.28	-
Depreciation - Infrastructure Assets	18.1	-	-
Depreciation - Buildings and Other Structures	18.1	6,224,127.32	1,964,769.19
Depreciation - Machinery and Equipment	18.1	1,125,700.79	131,495.29
Depreciation - Transportation Equipment	18.1	-	-
Depreciation - Furniture, Fixtures and Buildings	18.1	681,037.27	165,060.36
Depreciation - Other Property, Plant and Equipment	18.1	51,647.13	-
Amortization			
Amortization		-	-
Impairment Loss			
Impairment Loss		-	-
Losses			
Losses		-	-
Total Non-Cash Expenses		8,149,258.79	2,261,324.84
Total Current Operating Expenses		310,702,931.63	76,655,968.08
Surplus (Deficit) from Current Operations		(310,702,931.63)	(76,655,968.08)
Financial Assistance/Subsidy			
Financial Assistance/Subsidy			
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		300,250,183.08	73,962,286.11
Subsidy from National Government		300,250,183.08	73,962,286.11
Subsidy from Other Funds		-	-
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NC		-	-
Subsidy to NGAs		-	-
Net Financial Assistance/Subsidy	19	300,250,183.08	73,962,286.11
Other Non-Operating Income			
Sale of Assets		-	-
Gains			
Other Gains	20	-	-
Losses			
Losses		-	-
Surplus (Deficit) for the Period	21	(10,452,748.55)	(2,693,681.97)

Prepared by:

CHRISTINE R. LIM
SENIOR BOOKKEEPER

Noted:

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

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANC
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDE
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	ACNTS 2016	ACSHS 2016	EPZA HS 2016
REVENUE				
Tax Revenue				
Tax Revenue - Individual and Corporation		-	-	-
Tax Revenue - Property		-	-	-
Tax Revenue - Goods and Services		-	-	-
Tax Revenue - Others		-	-	-
Tax Revenue - Fines and Penalties		-	-	-
Total Tax Revenue		-	-	-
Service and Business Income				
Service Income		-	-	-
Other Service Income		-	-	-
Business Income		-	-	-
Interest Income		-	-	-
Total Service and Business Income		-	-	-
Shares, Grants and Donations				
Shares		-	-	-
Grants and Donations		-	-	-
Total Shares, Grants and Donations		-	-	-
Gains		-	-	-
Total Revenue		-	-	-
Less: Current Operating Expenses				
Personnel Services				
Salaries and Wages	16.1	43,524,066.01	7,492,978.51	13,412,476.63
Salaries and Wages - Regular	16.1	42,837,294.01	7,469,450.21	13,340,211.09
Salaries and Wages - Casual/Contractual	16.1	686,772.00	23,528.30	72,265.54
Other Compensation	16.2	12,266,068.48	2,803,068.56	3,339,755.66
Personal Economic Relief Allowance (PI)	16.2	3,668,731.32	611,593.56	1,215,040.76
Representation Allowance (RA)	16.2	-	-	-
Transportation Allowance (TA)	16.2	-	-	-
Clothing/Uniform Allowance	16.2	815,000.00	125,000.00	250,000.00
Subsistence Allowance	16.2	10,800.00	-	-
Laundry Allowance	16.2	1,500.00	-	-
Productivity Incentive Allowance	16.2	-	-	-
Hazard Pay	16.2	41,810.16	-	-
Longevity Pay	16.2	90,000.00	30,000.00	95,000.00
Overtime and Night Pay	16.2	-	-	-
Year End Bonus	16.2	6,186,227.00	1,193,475.00	1,039,714.90
Cash Gift	16.2	725,000.00	114,000.00	242,000.00
Other Bonuses and Allowances	16.2	727,000.00	729,000.00	498,000.00
Personnel Benefit Contributions	16.3	5,244,806.55	1,041,009.03	1,856,651.88
Retirement and Life Insurance Premiums	16.3	4,459,102.08	896,334.03	1,581,826.88
Pag-IBIG Contributions	16.3	173,600.00	30,600.00	60,700.00
PhilHealth Contributions	16.3	437,610.00	83,475.00	153,425.00
Employees Compensation Insurance Prer	16.3	174,494.47	30,600.00	60,700.00
Other Personnel Benefits	16.4	424,894.83	-	1,406,205.20
Terminal Leave Benefits	16.4	-	-	75,848.20
Other Personnel Benefits	16.4	424,894.83	-	1,330,357.00
Total Personnel Services		61,459,835.87	11,337,056.10	20,015,089.37
Maintenance and Other Operating Expenses				
Traveling Expenses	17.1	52,753.00	13,900.00	17,893.00
Traveling Expenses - Local	17.1	52,753.00	13,900.00	17,893.00
Training and Scholarship Expenses	17.2	328,614.00	167,356.90	240,340.00
Training Expenses	17.2	328,614.00	167,356.90	240,340.00

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDE)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	ACNTS 2016	ACSHS 2016	EPZA HS 2016
Supplies and Materials Expenses	17.3	1,120,001.11	139,180.29	306,308.58
Office Supplies Expenses	17.3	411,568.29	62,537.29	139,225.94
Accountable Forms Expenses	17.3			3,000.00
Drugs and Medicines Expenses	17.3	32,286.00		-
Medical, Dental and Laboratory Supplies	17.3			-
Fuel, Oil and Lubricants Expenses	17.3	71,460.62		-
Textbooks and Instructional Materials Expenses	17.3			-
Other Supplies and Materials Expenses	17.3	604,686.20	76,643.00	164,082.64
Utility Expenses	17.4	1,710,160.83	454,034.82	301,481.79
Water Expenses	17.4	252,463.20	69,612.27	53,320.15
Electricity Expenses	17.4	1,457,697.63	384,422.55	248,161.64
Communication Expenses	17.5	72,627.55	53,760.00	30,263.83
Postage and Courier Services	17.5	-	-	-
Telephone Expenses	17.5	52,627.55		12,881.21
Internet Subscription Expenses	17.5	20,000.00	53,760.00	17,382.62
Awards/Rewards and Prizes	17.6	-	-	-
Awards/Rewards Expenses	17.6	-	-	-
Survey, Research, Exploration and Development Expenses		-	-	-
Demolition/Relocation and Desilting/Dredging Expenses		-	-	-
Generation, Transmission and Distribution Expenses		-	-	-
Confidential, Intelligence and Extraordinary Expenses		-	-	-
Professional Services	17.7	-	10,000.00	-
Auditing Services	17.7	-		-
Other Professional Services	17.7		10,000.00	-
General Services	17.8	418,724.60	-	564,000.00
Janitorial Services	17.8	106,224.60		240,000.00
Security Services	17.8	312,500.00		324,000.00
Repairs and Maintenance	17.9	177,990.19	-	89,517.04
Repairs and Maintenance - Buildings and	17.9	97,491.22		83,297.04
Repairs and Maintenance - Machinery and	17.9	9,540.01		-
Repairs and Maintenance - Transportation	17.9	36,216.66		-
Repairs and Maintenance - Furniture and	17.9	34,742.30		-
Repairs and Maintenance - Other Property	17.9	-		6,220.00
Repairs and Maintenance - Semi-Expendable	17.9			-
Taxes, Insurance Premiums and Other Fees	17.10	54,482.75	11,325.00	15,000.00
Taxes, Duties and Licenses	17.10	-	-	-
Fidelity Bond Premiums	17.10	52,236.75	11,325.00	15,000.00
Insurance Expenses	17.10	2,246.00	-	-
Labor and Wages	17.11	-	-	-
Labor and Wages	17.11			-
Other Maintenance and Operating Expenses	17.12	413,897.76	1,345.00	2,771.85
Advertising Expenses	17.12			-
Printing and Publication Expenses	17.12			-
Representation Expenses	17.12	37,000.00	1,345.00	1,571.85
Transportation and Delivery Expenses	17.12			-
Rent/Lease Expenses	17.12			1,200.00
Subscription Expenses	17.12	26,066.70		-
Other Maintenance and Operating Expenses	17.12	350,831.06		-
Total Maintenance and Other Operating Expenses		4,349,251.79	850,902.01	1,567,576.09
Financial Expenses		-	-	-
Financial Expenses		-	-	-
Bank Charges		-	-	-
Total Financial Expenses		-	-	-
Non-Cash Expenses	18	-	-	-

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDE)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	ACNTS 2016	ACSHS 2016	EPZA HS 2016
Depreciation				
Depreciation	18.1	4,654,062.36	-	59,212.00
Depreciation - Land Improvements	18.1	66,746.28	-	-
Depreciation - Infrastructure Assets	18.1	-	-	-
Depreciation - Buildings and Other Structures	18.1	3,146,358.13	-	-
Depreciation - Machinery and Equipment	18.1	948,111.10	-	8,013.00
Depreciation - Transportation Equipment	18.1	-	-	-
Depreciation - Furniture, Fixtures and Buildings	18.1	441,199.72	-	51,199.00
Depreciation - Other Property, Plant and Equipment	18.1	51,647.13	-	-
Amortization		-	-	-
Amortization		-	-	-
Impairment Loss		-	-	-
Impairment Loss		-	-	-
Losses		-	-	-
Losses		-	-	-
Total Non-Cash Expenses		4,654,062.36	-	59,212.00
Total Current Operating Expenses		70,463,150.02	12,187,958.11	21,641,877.46
Surplus (Deficit) from Current Operations		(70,463,150.02)	(12,187,958.11)	(21,641,877.46)
Financial Assistance/Subsidy				
Financial Assistance/Subsidy				
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		64,078,957.74	12,156,102.18	21,529,359.26
Subsidy from National Government		64,078,957.74	12,156,102.18	21,529,359.26
Subsidy from Other Funds		-	-	-
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NC		-	-	-
Subsidy to NGAs		-	-	-
Net Financial Assistance/Subsidy	19	64,078,957.74	12,156,102.18	21,529,359.26
Other Non-Operating Income				
Sale of Assets		-	-	-
Gains		-	-	-
Other Gains	20	-	-	-
Losses		-	-	-
Surplus (Deficit) for the Period	21	(6,384,192.28)	(31,855.93)	(112,518.20)

Prepared by:

CHRISTINE R. LIM
SENIOR BOOKKEEPER

Noted:

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

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**CONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT FUND)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	<u>Notes</u>	<u>FGNMHS 2016</u>	<u>RLLMHS 2016</u>
REVENUE			
Tax Revenue			
Tax Revenue - Individual and Corporation		-	-
Tax Revenue - Property		-	-
Tax Revenue - Goods and Services		-	-
Tax Revenue - Others		-	-
Tax Revenue - Fines and Penalties		-	-
Total Tax Revenue		-	-
Service and Business Income			
Service Income		-	-
Other Service Income		-	-
Business Income		-	-
Interest Income		-	-
Total Service and Business Income		-	-
Shares, Grants and Donations			
Shares		-	-
Grants and Donations		-	-
Total Shares, Grants and Donations		-	-
Gains			
Total Revenue		-	-
Less: Current Operating Expenses			
Personnel Services			
Salaries and Wages	16.1	54,399,949.06	25,851,360.68
Salaries and Wages - Regular	16.1	54,399,949.06	25,851,360.68
Salaries and Wages - Casual/Contractual	16.1	-	-
Other Compensation	16.2	18,144,859.81	9,168,270.77
Personal Economic Relief Allowance (PI)	16.2	4,900,817.80	2,464,339.77
Representation Allowance (RA)	16.2	-	-
Transportation Allowance (TA)	16.2	-	-
Clothing/Uniform Allowance	16.2	1,095,000.00	545,000.00
Subsistence Allowance	16.2	-	-
Laundry Allowance	16.2	-	-
Productivity Incentive Allowance	16.2	-	-
Hazard Pay	16.2	-	-
Longevity Pay	16.2	132,500.00	7,500.00
Overtime and Night Pay	16.2	-	-
Year End Bonus	16.2	9,014,042.01	4,231,931.00
Cash Gift	16.2	1,003,000.00	517,500.00
Other Bonuses and Allowances	16.2	1,999,500.00	1,402,000.00
Personnel Benefit Contributions	16.3	7,673,065.21	3,660,571.41
Retirement and Life Insurance Premiums	16.3	6,558,752.71	3,107,246.41
Pag-IBIG Contributions	16.3	245,500.00	122,600.00
PhilHealth Contributions	16.3	623,412.50	307,225.00
Employees Compensation Insurance Prer	16.3	245,400.00	123,500.00
Other Personnel Benefits	16.4	256,199.87	90,784.96
Terminal Leave Benefits	16.4	-	-
Other Personnel Benefits	16.4	256,199.87	90,784.96
Total Personnel Services		80,474,073.95	38,770,987.82
Maintenance and Other Operating Expenses			
Traveling Expenses	17.1	39,751.61	6,000.00
Traveling Expenses - Local	17.1	39,751.61	6,000.00
Training and Scholarship Expenses	17.2	479,114.37	315,951.85
Training Expenses	17.2	479,114.37	315,951.85

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**CONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	<u>Notes</u>	<u>FGNMHS 2016</u>	<u>RLLMHS 2016</u>
Supplies and Materials Expenses	17.3	2,004,089.71	864,984.18
Office Supplies Expenses	17.3	1,468,490.16	361,081.18
Accountable Forms Expenses	17.3	-	-
Drugs and Medicines Expenses	17.3	-	-
Medical, Dental and Laboratory Supplies	17.3	-	-
Fuel, Oil and Lubricants Expenses	17.3	-	-
Textbooks and Instructional Materials Expenses	17.3	-	-
Other Supplies and Materials Expenses	17.3	535,599.55	503,903.00
Utility Expenses	17.4	869,193.65	338,682.52
Water Expenses	17.4	2,686.50	73,503.90
Electricity Expenses	17.4	866,507.15	265,178.62
Communication Expenses	17.5	34,111.23	36,781.58
Postage and Courier Services	17.5	-	-
Telephone Expenses	17.5	16,380.00	-
Internet Subscription Expenses	17.5	17,731.23	36,781.58
Awards/Rewards and Prizes	17.6	-	-
Awards/Rewards Expenses	17.6	-	-
Survey, Research, Exploration and Development Expenses		-	-
Demolition/Relocation and Desilting/Dredging Expenses		-	-
Generation, Transmission and Distribution Expenses		-	-
Confidential, Intelligence and Extraordinary Expenses		-	-
Professional Services	17.7	10,500.00	233,603.49
Auditing Services	17.7	-	-
Other Professional Services	17.7	10,500.00	233,603.49
General Services	17.8	696,000.00	657,556.84
Janitorial Services	17.8	120,000.00	295,152.00
Security Services	17.8	576,000.00	362,404.84
Repairs and Maintenance	17.9	1,242,971.95	657,612.82
Repairs and Maintenance - Buildings and Structures	17.9	1,184,521.95	614,520.55
Repairs and Maintenance - Machinery and Equipment	17.9	58,450.00	43,092.27
Repairs and Maintenance - Transportation	17.9	-	-
Repairs and Maintenance - Furniture and Equipment	17.9	-	-
Repairs and Maintenance - Other Property	17.9	-	-
Repairs and Maintenance - Semi-Expended	17.9	-	-
Taxes, Insurance Premiums and Other Fees	17.10	49,350.00	26,925.00
Taxes, Duties and Licenses	17.10	-	-
Fidelity Bond Premiums	17.10	49,350.00	26,925.00
Insurance Expenses	17.10	-	-
Labor and Wages	17.11	-	-
Labor and Wages	17.11	-	-
Other Maintenance and Operating Expenses	17.12	768,439.80	2,636.00
Advertising Expenses	17.12	-	-
Printing and Publication Expenses	17.12	24,363.50	-
Representation Expenses	17.12	10,094.85	2,136.00
Transportation and Delivery Expenses	17.12	300.00	500.00
Rent/Lease Expenses	17.12	-	-
Subscription Expenses	17.12	-	-
Other Maintenance and Operating Expenses	17.12	733,681.45	-
Total Maintenance and Other Operating Expenses		6,193,522.32	3,140,734.28
Financial Expenses		-	-
Financial Expenses		-	-
Bank Charges		-	-
Total Financial Expenses		-	-
Non-Cash Expenses	18	-	-

**DEPARTMENT OF EDUCATION
DIVISION OF ANGELES CITY**

**UNCONSOLIDATED DETAILED COMPARATIVE STATEMENT OF FINANCIAL STATEMENTS
ALL FUNDS (REGULAR, EPIP, SBP4BE AND PROVIDENT FUND)
AS OF DECEMBER 31, 2016
(in Philippine Peso)**

	Notes	FGNMHS 2016	RLLMHS 2016
Depreciation			
Depreciation	18.1	61,659.59	1,113,000.00
Depreciation - Land Improvements	18.1	-	-
Depreciation - Infrastructure Assets	18.1	-	-
Depreciation - Buildings and Other Structures	18.1	-	1,113,000.00
Depreciation - Machinery and Equipment	18.1	38,081.40	-
Depreciation - Transportation Equipment	18.1	-	-
Depreciation - Furniture, Fixtures and Equipment	18.1	23,578.19	-
Depreciation - Other Property, Plant and Equipment	18.1	-	-
Amortization			
Amortization		-	-
Impairment Loss			
Impairment Loss		-	-
Losses			
Losses		-	-
Total Non-Cash Expenses		61,659.59	1,113,000.00
Total Current Operating Expenses		86,729,255.86	43,024,722.10
Surplus (Deficit) from Current Operations		(86,729,255.86)	(43,024,722.10)
Financial Assistance/Subsidy			
Financial Assistance/Subsidy			
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		86,764,822.04	41,758,655.75
Subsidy from National Government		86,764,822.04	41,758,655.75
Subsidy from Other Funds			
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NC		-	-
Subsidy to NGAs		-	-
Net Financial Assistance/Subsidy	19	86,764,822.04	41,758,655.75
Other Non-Operating Income			
Sale of Assets		-	-
Gains			
Other Gains	20	-	-
Losses			
Losses		-	-
Surplus (Deficit) for the Period	21	35,566.18	(1,266,066.35)

Prepared by:

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Noted:

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OIC-Schools Division Superintendent