



Provincial Government of Laguna

Trust Fund

Trial Balance

As of July 31, 2011

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency , Current Account	111	31,430,588.18	
Cash in Bank - Local Currency, Time Deposits	113	32,092,669.00	
Due from Officers and Employees	123	249,390.00	
Loans Receivable - Others	126	1,482,263.85	
Due from Other Funds	144	3,426,988.04	
Advances to Officers and Employees	148	3,661,116.20	
Other Agricultural, Fishery and Forestry Products Inventory	176	759,985.50	
Other Investments and Marketable Securities	197	10,000,000.00	
Due to BIR	412		52,229.38
Due to Other NGAs	416		51,578,793.09
Due to Other GOCCs	417		317,646.48
Due to LGUs	418		4,762,981.66
Due to Other Funds	424		6,324,818.41
Guaranty Deposits Payable	426		415,344.58
Performance/Bidders/Bail Bonds Payable	427		2,145,194.15
Other Payables	439		10,289,758.80
Government Equity	501		7,216,234.22
TOTAL		83,103,000.77	83,103,000.77

Certified Correct :

Evelyn T. Villanueva
EVELYN T. VILLANUEVA
 Provincial Accountant
 Office of the Provincial Accountant



Provincial Government of Laguna

Special Education Fund

Trial Balance

As of July 31, 2011

Account Title	Account Code	Debit	Credit
Cash in Bank - Local Currency , Current Account	111	80,526,262.88	
Cash in Bank - Local Currency, Time Deposits	113	166,934,288.55	
Due from Officers and Employees	123	77,714.19	
Due from Other Funds	144	797,108.37	
Advances to Officers and Employees	148	6,222,883.55	
Other Receivables	149	13,148.68	
Textbooks and Instructional Materials Inventory	163	10,000,605.00	
Guaranty Deposits	186	282,790.00	
Land	201	18,395,598.84	
Land Improvements	202	75,142,596.77	
Office Buildings	211	26,404,755.69	
School Buildings	212	1,702,845,155.82	
Other Structures	215	139,101,107.22	
Office Equipment	221	16,498,941.31	
Furniture and Fixtures	222	28,087,867.73	
IT Equipment and Software	223	1,776,320.40	
Communication Equipment	229	910,327.53	
Sports Equipment	235	3,804,299.55	
Other Machineries and Equipment	240	9,036,895.15	
Construction in Progress - Agency Assets	264	20,457,151.66	
Other Assets	290	340,375.00	
Accumulated Depreciation - Land Improvements	302		58,688,511.77
Accumulated Depreciation - Office Buildings	311		4,347,132.79
Accumulated Depreciation - School Buildings	312		296,996,462.94
Accumulated Depreciation - Other Structures	315		51,791,900.96
Accumulated Depreciation - Office Equipment	321		229,266.00
Accumulated Depreciation - Furniture and Fixtures	322		1,521,417.05
Accumulated Depreciation - IT Equipment	323		47,832.01
Accumulated Depreciation - Communication Equipment	329		37,527.71
Accumulated Depreciation - Sports Equipment	335		3,022,718.27
Accumulated Depreciation - Other Machineries and Equipment	340		379,351.34
Accounts Payable	401		12,179,298.84
Due to Officers and Employees	403		272,172.38
Due to BIR	412		254,250.84
Due to GSIS	413		30,701.93
Due to PAG-IBIG	414		379.34
Due to PHILHEALTH	415		21,504.21
Due to LGUs	418		4,436.88
Due to Other Funds	424		508,712.01
Guaranty Deposits Payable	426		3,164,841.95
Tax Refunds Payable	429		151,051.13
Other Payables	439		999.14
Government Equity	501		1,832,878,798.15
Special Education Tax	591		97,637,559.84
Prior Years' Adjustments	684		3,086,305.00
Salaries and Wages - Regular	701	105,826.00	
Personnel Economic Relief Allowance (PERA)	711	3,500.00	
Additional Compensation (ADCOM)	712	10,500.00	
Cash Gift	724	2,500.00	
Year End Bonus	725	7,559.00	
Life and Retirement Insurance Contributions	731	12,899.12	
PAG-IBIG Contributions	732	700.00	
PHILHEALTH Contributions	733	1,312.50	
ECC Contributions	734	700.00	
Drugs and Medicines Expenses	759	199,283.50	
Medical, Dental and Laboratory Supplies Expenses	760	24,908.05	
Other Supplies Expenses	765	5,380,322.15	
Telephone Expenses - Mobile	773	281,930.79	
Representation Expenses	783	5,756,455.00	



Provincial Government of Laguna

Special Education Fund

Trial Balance

As of July 31, 2011

Account Title	Account Code	Debit	Credit
Depreciation - Land Improvements	902	678,083.57	
Depreciation - Office Buildings	911	222,521.04	
Depreciation - School Buildings	912	30,096,561.65	
Depreciation - Other Structures	915	3,293,911.86	
Depreciation - Office Equipment	921	229,266.00	
Depreciation - Furniture and Fixtures	922	617,234.40	
Depreciation - IT Equipment	923	14,884.73	
Depreciation - Communication Equipment	929	4,956.49	
Depreciation - Sports Equipment	935	40,147.97	
Depreciation - Other Machineries and Equipment	940	59,934.77	
Other Maintenance and Other Operating Expenses	969	12,551,240.00	
TOTAL		2,367,253,132.48	2,367,253,132.48

Certified Correct :


EVELYN T. VILLANUEVA

Provincial Accountant

Office of the Provincial Accountant





Provincial Government of Laguna
Statement of Cash Flows
Period Ended January 01, 2011 To July 31, 2011

		Trust Fund
Cash Flow from Operating Activities :		
Cash Inflows :		
Collections	<u>23,476,833.50</u>	
Total Cash Inflows :		23,476,833.50
Cash OutFlows :		
Disbursement	<u>(10,309,226.74)</u>	
Total Cash Outflows :		<u>(10,309,226.74)</u>
Cash Provided by Operating Activities		13,167,606.76
Cash Flow from Investing Activities :		
Cash OutFlows :		
Disbursement	<u>(2,594,368.31)</u>	
Total Cash Outflows :		<u>(2,594,368.31)</u>
Cash Provided by Investing Activities		(2,594,368.31)
Cash Provided by Financing Activities		<u>0.00</u>
Total Cash provided by Operating, Investing, Financing Activities		10,573,238.45
Add : Cash Balance Beginning Jan 1 2011		<u>52,950,018.73</u>
Cash Balance Ending Jul 31 2011		<u>63,523,257.18</u>



Provincial Government of Laguna
Statement of Cash Flows
Period Ended January 01, 2011 To July 31, 2011

Special Education Fund

Cash Flow from Operating Activities :

Cash Inflows :

Collection of Local Taxes	97,637,559.64
Collection Receivables from LGUs	3,055,721.94
Receipt through deduction from tax remittance of the tax refund/adjustment in tax payments/deduction	142,779.83
Refund of Cash Advance/deposit of under deposit/correction of fund.	28,501.00
Refund of Expenses Unbilled/ receipt due to officers and employees.	<u>8,645.00</u>

Total Cash Inflows :

100,873,207.61

Cash OutFlows :

Erroneous payment/funding (intra-agency payable/receipts.	(667,578.25)
Grant of Cash Advance	(19,171,813.33)
Payment for Accounts Payable for Progress Billing of Contractor	(9,252,449.00)
Payment for Accounts Payables.	(6,069,922.88)
Payment for Communication Expenses	(264,310.05)
Payment for Other Maintenance and Other Operating Expenses	(5,490,819.56)
Payment for Purchase of Inventories, Supplies and Materials Directly Issued to End-User	(5,126,257.52)
Payment for unrecorded Accounts Payable.	(232,824.96)
Payment of Salaries and Wages and Other Compensation	(32,357.08)
Payment of Salaries and Wages thru Bank	(54,619.07)
Payment through transfer by fund.	(5,000.00)
Refund of Guaranty Deposit / Retention Fee	(7,862,847.01)
Remittance of Authorized Deduction Withheld on Employees (Employee Share)	(1,233,530.14)
Remittance of Taxes Withheld from Suppliers, Contractors and Other Creditors	<u>(3,655,053.22)</u>

Total Cash Outflows :

(59,119,182.07)

Cash Provided by Operating Activities

41,754,025.54

Cash Flow from Investing Activities :

Cash OutFlows :

Cash Payment for Progress Billing of Contractor for Construction for Agency Assets	(3,806,241.83)
Payment for fabrication, Construction and Development of PPE	(10,781,135.67)



Provincial Government of Laguna
Statement of Cash Flows
Period Ended January 01, 2011 To July 31, 2011

	Special Education Fund
Purchase of Property, Plant and Equipment	<u>(2,840,029.08)</u>
Total Cash Outflows :	<u>(17,427,406.58)</u>
Cash Provided by Investing Activities	(17,427,406.58)
Cash Provided by Financing Activities	<u>0.00</u>
Total Cash provided by Operating, Investing, Financing Activities	24,326,618.96
Add : Cash Balance Beginning Jan 1 2011	<u>223,133,932.47</u>
Cash Balance Ending Jul 31 2011	<u><u>247,460,551.43</u></u>

Utilization Report
Priority Development Assistance Fund
Trust Fund
July 31, 2011

	Balance Dec. 31, 2010	Receipts	Transfer from General Fund	Expenditures	Balance July 31, 2011
	500,000.00		1,250,000.00		1,750,000.00
	5,000,000.00				5,000,000.00
	2,700,372.05		2,255,005.00	199,990.40	4,755,386.65
	2,569,940.00		5,100,000.00	1,549,900.00	6,120,040.00
	3,000,000.00				3,000,000.00
	1,000,000.00				1,000,000.00
	2,000,000.00				2,000,000.00
			86,100.00		86,100.00
			110,000.00		110,000.00
			500,000.00		500,000.00
			1,500,000.00		1,500,000.00
Total	16,770,312.05	-	10,801,105.00	1,749,890.40	25,821,526.65

Priority Development Assistance Fund
Congressman Edgar San Luis
Congressman Joaquin Chipeco
Congressman Justin Marc Chipeco
Congresswoman Maria Evita Arago
PDAF c/o Magsaysay
PDAF Sen. Manuel B. Villar
PDAF c/o Sen. Loren Legarda (LU)
Congresswoman Cinchona Cruz-Gonzales
PDAF c/o Emmanuel Joel J. Villanueva
PDAF c/o Sen. Francis Pangilinan
PDAF c/o Sen. Juan Miguel Zubiri (LU)
Total

Certified Correct .

E. Villanueva
EVELYN T. VILLANUEVA
Provincial Accountant

Utilization Report
Priority Development Assistance Fund
General Fund
July 31, 2011

Priority Development Assistance Fund from:	Beg. Balance January 01,	2011			
		Receipts	Expenditures	Transferred to Trust Fund	Balance July 31, 2011
Congressman Edgar San Luis	1,750,000.00			1,250,000.00	500,000.00
Congressman Justin Marc Chipeco	2,755,005.00			2,255,005.00	500,000.00
Congresswoman Maria Evita Arago	5,500,000.00			5,100,000.00	400,000.00
Congresswoman Luzviminda Ilagan		300,000.00			300,000.00
Congresswoman Cinchona Cruz-Gonzales	86,100.00			86,100.00	0.00
Congressman Teodoro A. Casiño		500,000.00			500,000.00
Emmanuel Joel J. Villanueva	110,000.00			110,000.00	0.00
Senator Francis Pangilinan	500,000.00			500,000.00	0.00
Senator Juan Miguel Zubiri	1,500,000.00			1,500,000.00	0.00
Total	12,201,105.00	800,000.00	0.00	10,801,105.00	2,200,000.00

Certified Correct:

Evelyn T. Villanueva
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 Provincial Accountant