

TRIAL BALANCE
DILG REGION XIII - CARAGA
FOR THE QUARTER ENDING JUNE 30, 2015
Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash, Collecting Officer	1-01-01-010	6,878.56	
Cash In Bank, LCCA	1-01-02-010	13,345,679.77	
Due from LGUs	1-03-03-030	1,474,905,526.45	
Receivables- Disallowances/ Charges	1-03-05-010	420,002.65	
Due from Non-Government Organizations	1-03-05-030	780,780.00	
Advances for Payroll	1-99-01-020	451,486.62	
Advances to Officers & Employees	1-99-01-040	72,960.64	
Office Supplies Inventory	1-04-04-010	272,750.80	
Other Supplies and Materials Inventory	1-04-04-990	28,356.00	
Guaranty Deposit	1-99-03-020	65,000.00	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	623,021.25	
Furnitures and Fixtures	1-06-07-010	203,088.00	
Information and Communication Technology Equipment	1-06-05-030	2,209,035.70	
Books	1-06-07-020	30,227.55	
Communication Equipment	1-06-05-070	219,663.38	
Motor Vehicles	1-06-06-010	1,701,500.00	
Other Property, Plant and Equipment	1-06-99-990	196,505.00	
Other Assets	1-99-99-990	5,895,996.28	
Accumulated Depreciation - Office Equipment	1-06-05-021		192,615.60
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		39,163.30
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		653,715.99
Accumulated Depreciation - Books	1-06-07-021		15,416.06
SUB - TOTAL		1,501,710,611.65	900,910.95

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,501,710,611.65	900,910.95
Accumulated Depreciation - Communication Equipment	1-06-05-071		108,111.62
Accumulated Depreciation - Transportation Equipment	1-06-06-011		610,510.73
Accumulated Depreciation - Other PPE	1-06-99-991		45,157.40
Accounts Payable	2-01-01-010		359,596,921.79
Due to BIR	2-02-01-010		43,019.60
Due to GSIS	2-02-01-020		3,914.08
Due to PAG- IBIG	2-02-01-030		500.00
Due to PHILHEALTH	2-02-01-040		437.50
Due to National Government Agencies	2-02-01-050		5,652,583.96
Due to Central Office	2-03-01-010		18,170.65
Trust Liabilities	2-04-01-010		7,283.60
Accumulated Surplus/ (Deficit)	3-01-01-010		418,694,946.33
Subsidy from National Government	4-03-01-010		708,462,043.30
Subsidy from other National Government Agencies	4-03-01-020		78,429,083.85
Gain on Sale of PPE	4-05-01-040		23,569.36
Salaries & Wages - Regular	5-01-01-010	31,387,476.59	
PERA	5-01-02-010	1,967,272.73	
Representation Allowance	5-01-02-020	665,000.00	
Transportation Allowance	5-01-02-030	665,000.00	
Clothing Allowance	5-01-02-040	805,000.00	
Productivity Incentive Allowance	5-01-02-080	328,000.00	
Mid/Year - End Bonus	5-01-02-140	2,587,525.50	
Cash Gift	5-01-02-150	405,000.00	
<i>SUB - TOTAL</i>		1,540,520,886.47	1,572,597,164.72

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,540,520,886.47	1,572,597,164.72
Other Bonuses and Allowances	5-01-02-990	1,862,576.28	
RLIP Contribution	5-01-03-010	3,790,296.39	
PAG-IBIG Contribution	5-01-03-020	98,500.00	
PHIC Contribution	5-01-03-030	354,343.75	
ECIP Contribution	5-01-03-040	99,402.74	
Other Personnel Benefits	5-01-04-990	5,810,886.46	
Traveling Expenses - Local	5-02-01-010	2,178,393.88	
Training Expenses	5-02-02-010	4,219,373.52	
Office Supplies Expenses	5-02-03-010	331,943.37	
Accountable Forms	5-02-03-020	11,225.00	
Fuel, Oil & Lubricants	5-02-03-090	377,838.05	
Other Supplies and Materials Expenses	5-02-03-990	72,232.10	
Water Expenses	5-02-04-010	34,819.05	
Electricity Expenses	5-02-04-020	329,137.65	
Postage & Courier Services	5-02-05-010	44,220.00	
Telephone Expenses	5-02-05-020	384,996.06	
Internet Subscription Expenses	5-02-05-030	97,039.06	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	15,701.25	
Awards/Rewards Expenses	5-02-06-010	270,000.00	
Other General Services	5-02-12-990	2,814,336.50	
Janitorial Services	5-02-12-020	34,751.82	
Security Services	5-02-12-030	180,000.00	
Other Professional Services	5-02-11-990	18,581.66	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	51,965.50	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	182,439.85	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	850.00	
<i>SUB - TOTAL</i>		1,564,186,736.41	1,572,597,164.72

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,564,186,736.41	1,572,597,164.72
Subsidies - Others	5-02-14-990	7,590,400.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	65,780.00	
Taxes, Duties & Licenses	5-02-15-010	2,279.06	
Fidelity Bond Premium	5-02-15-020	32,700.00	
Insurance Expenses	5-02-15-030	21,738.33	
Printing & Publication Expenses	5-02-99-020	109,504.00	
Rent/Lease Expenses	5-02-99-050	534,352.92	
Subscription Expense	5-02-99-070	23,610.00	
Other Maintenance & Operating Expenses	5-02-99-990	30,064.00	
<i>TOTAL</i>		1,572,597,164.72	1,572,597,164.72

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015

ASSETS	<u>Amount</u>
Current Assets	
Cash and Cash Equivalents	13,362,558.33
Receivables	1,476,106,309.10
Inventories	301,106.80
Other Current Assets	589,447.26
Total Current Assets	<u>1,490,359,421.49</u>
Non - Current Assets	
Property, Plant and Equipment	3,790,503.18
Other Non-Current Assets	5,895,996.28
Total Non-Current Assets	<u>9,686,499.46</u>
Total Assets	<u>1,500,045,920.95</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	359,596,921.79
Inter- Agency Payables	5,700,455.14
Intra- Agency Payables	18,170.65
Trust Liabilities	7,283.60
Total Current Liabilities	<u>365,322,831.18</u>
Total Liabilities	<u>365,322,831.18</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,134,723,089.77
Total Net Assets/ Equity	<u>1,134,723,089.77</u>
Total Liabilities and Net Assets/ Equity	<u>1,500,045,920.95</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015

ASSETS	Amount
Current Assets	
Cash and Cash Equivalents	<u>13,362,558.33</u>
Cash on Hand	<u>16,878.56</u>
Cash- Collecting Officer	6,878.56
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>13,345,679.77</u>
Cash in Bank - Local Currency, Current Account	13,345,679.77
Receivables	<u>1,476,106,309.10</u>
Inter- Agency Receivables	<u>1,474,905,526.45</u>
Due from LGUs	1,474,905,526.45
Other Receivables	<u>1,200,782.65</u>
Receivables - Disallowances/ Charges	420,002.65
Due from NGOs/ People's Organization	780,780.00
Inventories	<u>301,106.80</u>
Inventory Held For Consumption	<u>301,106.80</u>
Office Supplies Inventory	272,750.80
Other Supplies and Materials Inventory	28,356.00
Other Current Assets	<u>589,447.26</u>
Advances	<u>524,447.26</u>
Advances for Payroll	451,486.62
Advances to Officers and Employees	72,960.64
Deposits	<u>65,000.00</u>
Guaranty Deposits	65,000.00
TOTAL CURRENT ASSETS	<u>1,490,359,421.49</u>

Non- Current Assets

Property, Plant and Equipment	<u>3,790,503.18</u>
Land Improvements	<u>272,153.00</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>-</u>
Net Value	<u>272,153.00</u>
Machinery and Equipment	<u>2,097,277.12</u>
Office Equipment	623,021.25
<i>Accumulated Depreciation - Office Equipment</i>	<u>(192,615.60)</u>
Net Value	<u>430,405.65</u>
Information and Communication Technology Equipment	2,209,035.70
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(653,715.99)</u>
Net Value	<u>1,555,319.71</u>
Communication Equipment	219,663.38
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(108,111.62)</u>
Net Value	<u>111,551.76</u>
Transportation Equipment	<u>1,090,989.27</u>
Motor Vehicles	1,701,500.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(610,510.73)</u>
Net Value	<u>1,090,989.27</u>
Furniture, Fixtures and Books	<u>178,736.19</u>
Furniture and Fixtures	203,088.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(39,163.30)</u>
Net Value	<u>163,924.70</u>
Books	30,227.55
<i>Accumulated Depreciation - Books</i>	<u>(15,416.06)</u>
Net Value	<u>14,811.49</u>
Other Property, Plant and Equipment	<u>151,347.60</u>
Other Property, Plant and Equipment	196,505.00
<i>Accumulated Depreciation - Other PPE</i>	<u>(45,157.40)</u>
Net Value	<u>151,347.60</u>

Other Non- Current Assets	<u>5,895,996.28</u>
Other Assets	5,895,996.28
<i>Accumulated Impairment Losses - Other Asset</i>	-
Net Value	<u>5,895,996.28</u>
TOTAL NON - CURRENT ASSETS	<u>9,686,499.46</u>
TOTAL ASSETS	<u>1,500,045,920.95</u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>359,596,921.79</u>
Payables	<u>359,596,921.79</u>
Accounts Payable	359,596,921.79
Other Payables	-
Inter- Agency Payables	<u>5,700,455.14</u>
Due to BIR	43,019.60
Due to GSIS	3,914.08
Due to PAG-IBIG	500.00
Due to Philhealth	437.50
Due to NGAs	5,652,583.96
Due to LGUs	-
Intra- Agency Payables	<u>18,170.65</u>
Due to Central Office	18,170.65
Trust Liabilities	<u>7,283.60</u>
Trust Liabilities	7,283.60
Total Current Liabilities	365,322,831.18
TOTAL LIABILITIES	<u>365,322,831.18</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,134,723,089.77
TOTAL NET ASSETS/ EQUITY	<u>1,134,723,089.77</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>1,500,045,920.95</u>

**DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015**

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	50,826,280.44
Maintenance and Other Operating Expenses	12,469,872.63
Non-Cash Expenses	-
Total Current Operating Expenses	<u>63,296,153.07</u>
Surplus/ (Deficit) from Current Operations	<u>(63,296,153.07)</u>
Net Financial Assistance/ Subsidy	779,300,727.15
Sale of Assets	<u>23,569.36</u>
Surplus/ (Deficit) for the period	<u>716,028,143.44</u>

Annex B1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015

	Amount
Revenue	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	31,387,476.59
Total Salaries and Wages	31,387,476.59
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,967,272.73
Representation Allowance (RA)	665,000.00
Representation Allowance (TA)	665,000.00
Clothing/ Uniform Allowance	805,000.00
Productivity Incentive Allowance	328,000.00
Mid/ Year- End Bonus	2,587,525.50
Cash Gift	405,000.00
Other Bonuses and Allowances	1,862,576.28
Total Other Compensation	9,285,374.51
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	3,790,296.39
PAG-IBIG Contributions	98,500.00
Philhealth Contributions	354,343.75
Employees Compensation Insurance Premiums	99,402.74
Total Personnel Benefit Contributions	4,342,542.88
Other Personnel Benefits	
Other Personnel Benefits	5,810,886.46
Total Other Personnel Benefits	5,810,886.46
Total Personnel Services	50,826,280.44
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	2,178,393.88
Total Traveling Expenses	2,178,393.88
Training Expenses	
Training Expenses	4,219,373.52
Total Training Expenses	4,219,373.52

Supplies and Materials Expenses

Office Supplies Expenses	331,943.37
Accountable Forms Expenses	11,225.00
Fuel, Oil and Lubricants Expenses	377,838.05
Other Supplies and Materials Expenses	72,232.10

Total Supplies and Materials Expenses	<u>793,238.52</u>
--	--------------------------

Utility Expenses

Water Expenses	34,819.05
Electricity Expenses	329,137.65

Total Utility Expenses	<u>363,956.70</u>
-------------------------------	--------------------------

Communication Expenses

Postage and Courier Services	44,220.00
Telephone Expenses	384,996.06
Internet Subscription Expenses	97,039.06
Cable, Satellite, Telegraph, and Radio Expenses	15,701.25

Total Communication Expenses	<u>541,956.37</u>
-------------------------------------	--------------------------

Awards/ Rewards and Prizes

Awards/ Rewards Expenses	270,000.00
--------------------------	------------

Total Awards/ Rewards and Prizes	<u>270,000.00</u>
---	--------------------------

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	65,780.00
--	-----------

Total Extraordinary Expenses	<u>65,780.00</u>
-------------------------------------	-------------------------

Professional Services

Other Professional Services	18,581.66
-----------------------------	-----------

Total Professional Services	<u>18,581.66</u>
------------------------------------	-------------------------

General Services

Janitorial Services	34,751.82
Security Services	180,000.00
Other General Services	2,814,336.50

Total General Services	<u>3,029,088.32</u>
-------------------------------	----------------------------

Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	51,965.50
Repair and Maintenance- Transportation Equipment	182,439.85
Repair and Maintenance- Furniture and Fixtures	850.00

Total Repair and Maintenance	<u>235,255.35</u>
-------------------------------------	--------------------------

Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	2,279.06
Fidelity Bond Premiums	32,700.00
Insurance Expenses	21,738.33
Total Taxes, Insurance Premiums and Other Fees	<u>56,717.39</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	109,504.00
Rent/Lease Expenses	534,352.92
Subscription Expenses	23,610.00
Other Maintenance and Operating Expenses	30,064.00
Total Other Maintenance and Operating Expenses	<u>697,530.92</u>
Total Maintenance and Other Operating Expenses	<u>12,469,872.63</u>
Non- Cash Expenses	
Impairment Loss	
Impairment Loss- Other Asset	-
Total Impairment Loss	<u>-</u>
Total Non- Cash Expenses	<u>-</u>
Current Operating Expenses	<u>63,296,153.07</u>
Surplus (Deficit) from Current Operations	<u>63,296,153.07</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	708,462,043.30
Subsidy from Other NGAs	78,429,083.85
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>786,891,127.15</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Subsidies- Others	7,590,400.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>7,590,400.00</u>
Net Financial Assistance/ Subsidy	<u>779,300,727.15</u>
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	23,569.36
Total Gains	<u>23,569.36</u>
Surplus (Deficit) for the period	<u>716,028,143.44</u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	707,163,920.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	78,429,083.85
Receipt of Inter- Agency Fund Transfers	5,514,550.00
Receipt of Intra- Agency Fund Transfers	269,190.85
Other Receipts	<u>165,282.68</u>
Total Cash Inflows	<u>791,542,027.38</u>
Cash Outflows	
Remittance to National Treasury	(165,282.68)
Payment of Expenses	(51,609,504.95)
Purchase of Inventories	(176,193.30)
Grant of Cash Advances	(1,532,985.94)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(14,383,001.41)
Grant of Financial Assistance/ Subsidy	(714,913,945.69)
Release of Inter-Agency Fund Transfers	(428,296.98)
Release of Intra-Agency Fund Transfers	(2,095,385.76)
Reversal of Unutilized NCA	<u>(1,574,908.68)</u>
Total Cash Outflows	<u>(786,879,505.39)</u>
Net Cash Provided by (Used in) Operating Activities	<u>4,662,521.99</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2015	<u>8,700,036.34</u>
Cash and Cash Equivalents, June 30, 2015	<u><u>13,362,558.33</u></u>

Annex C1

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2015

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>707,163,920.00</u>
Receipt of Notice of Cash Allocations	707,163,920.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>78,429,083.85</u>
Subsidy from Other NGAs	78,429,083.85
Receipt of Inter- Agency Fund Transfers	<u>5,514,550.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	5,514,550.00
Receipt of Intra- Agency Fund Transfers	<u>269,190.85</u>
Receipt of funds from CO	269,190.85
Other Receipts	<u>165,282.68</u>
Receipt of refund of cash advances	165,282.68
Total Cash Inflows	<u>791,542,027.38</u>
Cash Outflows	
Remittance to National Treasury	<u>(165,282.68)</u>
Payment of Expenses	<u>(51,609,504.95)</u>
Purchase of Inventories	<u>(176,193.30)</u>
Purchase of Inventories held for consumption	(176,193.30)
Grant of Cash Advances	<u>(1,532,985.94)</u>
Advances for Payroll	(451,486.62)
Advances to Officers and Employees	(1,081,499.32)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(14,383,001.41)</u>
Remittance of taxes withheld not covered by TRA	(199,025.70)
Remittance to GSIS/Pag-ibig/Philhealth	(8,954,728.02)
Remittance of other payables	(5,229,247.69)
Grant of Financial Assistance/ Subsidy	<u>(714,913,945.69)</u>
Grant of Other Subsidies	(714,913,945.69)

Release of Inter-Agency Fund Transfers	<u>(428,296.98)</u>
Release of Intra-Agency Fund Transfers	<u>(2,095,385.76)</u>
Reversal of Unutilized NCA	<u>(1,574,908.68)</u>
Total Cash Outflows	<u>(786,879,505.39)</u>
Net Cash Provided by (Used in) Operating Activities	<u>4,662,521.99</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2015	<u>8,700,036.34</u>
Cash and Cash Equivalents, June 30, 2015	<u><u>13,362,558.33</u></u>