

PRE-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
March 31, 2012
Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	104	10,000.00	
Cash In Bank, LCCA	111	2,397,820.91	
Due from National Government Agency	136	64,835.00	
Due from LGU	138	53,229,100.00	
Advances to Officers & Employees	148	160,722.40	
Office Supplies Inventory	155	102,336.29	
Guaranty Deposit	186	65,000.00	
Office Equipment	221	422,098.50	
Furnitures and Fixtures	222	149,679.36	
IT Equipment and Software	223	1,226,331.18	
Communication Equipment	229	200,813.84	
Motor Vehicles	241	2,653,000.00	
Other Property, Plant and Equipment	250	183,727.37	
Other Assets	290	10,711,704.68	
Accumulated Depreciation - Office Equipment	321		222,956.95
Accumulated Depreciation - Fur. & Fixtures	322		42,462.63
Accumulated Depreciation - IT Equipt.& Software	323		669,264.44
Accumulated Depreciation - Communication Equipt.	329		121,316.26
Accumulated Depreciation - Motor Vehicles	341		388,029.75
Accumulated Depreciation - Other Prop. & Equipt.	350		56,872.69
Due to BIR	412		25,906.75
Due to GSIS	413		18,778.16
Due to Pag -ibig	414		4,710.02
Due to Philhealth	415		987.50
Due to National Government Agencies	416		716,805.21
Sub - total		71,577,169.53	2,268,090.36

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Sub - Total Forwarded		71,577,169.53	2,268,090.36
Due to LGU	418		1,170.08
Due to Central Office	421		122,609.76
Other Payables	439		2,271.99
Due to Other Funds	424		16,000.00
Government Equity	501		68,070,825.19
Subsidy Income from National Government	651		21,853,534.69
Subsidy from Central Office	653		507,800.00
Prior Years Adjustment	684	164,284.27	
Salaries and Wages - Regular	701	12,880,674.09	
Personnel Econ. Relief Allowance (PERA)	711	996,000.00	
Representation Allowance	713	230,500.00	
Transportation Allowance	714	230,500.00	
Clothing Allowance	715	650,000.00	
Productivity Incentive Bonus	717	204,000.00	
Retirement and Life Insurance Premium	731	1,536,447.43	
Pag - ibig Contributions	732	46,100.00	
PHIC Contributions	733	139,695.50	
ECIP Contributions	734	45,966.70	
Other Personnel Benefits	749	1,377,979.20	
Traveling Expenses - Local	751	748,557.92	
Training Expenses	753	321,948.55	
Office Supplies	755	155,724.81	
Gasoline	761	218,426.91	
Other Supplies Expenses	765	25,645.50	
Sub - total		91,549,620.41	92,842,302.07

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Sub - Total Forwarded		91,549,620.41	92,842,302.07
Water Expenses	766	16,235.52	
Electricity	767	129,721.64	
Postage and Deliveries	771	17,125.00	
Telephone - Landline	772	110,806.64	
Telephone - Mobile	773	57,947.88	
Internet	774	26,016.43	
Cable, Satellite, Tel. Radio Expenses	775	1,050.00	
Printing and Binding	781	11,025.50	
Rent Expenses	782	330,235.28	
Subscription	786	6,976.20	
Rewards and Other Claims	788	104,000.00	
Auditing Services	792	23,926.50	
General Services	795	74,424.15	
Janitorial Services	796	40,227.20	
Security Services	797	32,407.60	
Repairs and Maint. - Leasehold Improvements Bldg.	819	6,641.00	
Repairs and Maint. - Office Equipment	821	9,977.20	
Repairs and Maint. - IT Equipt. & Software	823	2,640.00	
Repairs and Maint. - Other Equipment	840	1,707.00	
Repairs and Maint. - Motor Vehicle	841	187,505.37	
Extraordinary Expenses	883	18,000.00	
Miscellaneous Expenses	884	10,700.00	
Taxes, Duties and Licenses	891	8,975.18	
Fidelity Bond Premium	892	17,625.00	
Insurance Expenses	893	19,682.37	
Other Maint. & Other Operating Expenses	969	27,103.00	
<i>Total</i>		92,842,302.07	92,842,302.07

DILG - CARAGA (Region 13)

Balance Sheet

As of March 31, 2012

Fund 101

ASSETS**Current Assets**

Petty Cash Fund	10,000.00	
Cash in Bank, LCCA	<u>2,397,820.91</u>	

Total		2,407,820.91
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Receivables :

Advances to Officers and Employees	160,722.40	
Due from National Govt. Agency	64,835.00	
Due from LGU's	<u>53,229,100.00</u>	

Total		53,454,657.40
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Inventories :

Office Supplies Inventory	102,336.29	102,336.29
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Guaranty Deposits	65,000.00	65,000.00
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Property, Plant and Equipment :

IT Equipment and Software	1,226,331.18	
Less: Accumulated Depreciation	<u>669,264.44</u>	557,066.74

Office Equipment	422,098.50	
Less: Accumulated Depreciation	<u>222,956.95</u>	199,141.55

Other Property, Plant and Equipment	183,727.37	
Less: Accumulated Depreciation	<u>56,872.69</u>	126,854.68

Furniture and Fixture	149,679.36	
Less: Accumulated Depreciation	<u>42,462.63</u>	107,216.73

Communication Equipment	200,813.84	
Less: Accumulated Depreciation	<u>121,316.26</u>	79,497.58

Motor Vehicle	2,653,000.00	
Less: Accumulated Depreciation	<u>388,029.75</u>	2,264,970.25

Other Assets	10,711,704.68	<u>10,711,704.68</u>
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TOTAL ASSETS		<u><u>70,076,266.81</u></u>
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DILG - REGION 13 (CARAGA)
Statement of Income and Expenses
Quarter Ending March 31, 2012
Fund 101

Income :

Subsidy Income from National Government	25,193,653.80	
Less: Reversion of Unused NCA	<u>3,340,119.11</u>	21,853,534.69
Subsidy from Central Office		<u>507,800.00</u>
Total Income		<u>22,361,334.69</u>

Less: Expenses

Salaries and Wages	12,880,674.09	
PERA	996,000.00	
Representation Allowance	230,500.00	
Transportation Allowance	230,500.00	
Clothing/Uniform Allowance	650,000.00	
Productivity Incentive Bonus	204,000.00	
GSIS Contribution	1,536,447.43	
Pag-ibig Contribution	46,100.00	
Philhealth Contribution	139,695.50	
ECC Contribution	45,966.70	
Other Personnel Benefits	1,377,979.20	
Traveling Expenses - Local	748,557.92	
Training Expenses	321,948.55	
Office Supplies	155,724.81	
Gasoline	218,426.91	
Other Supplies Expenses	25,645.50	
Water Expenses	16,235.52	
Electricity	129,721.64	
Postage and Deliveries	17,125.00	
Telephone-Landline	110,806.64	
Telephone-Mobile	57,947.88	
Internet	26,016.43	
Cable, Satelite, Tel. and Radio	1,050.00	
Printing and Binding	11,025.50	
Rent Expenses	330,235.28	
Subscription Expenses	6,976.20	
Rewards and other Claims	104,000.00	
Auditing Services	23,926.50	
General Services	74,424.15	
Janitorial Services	40,227.20	
Security Services	32,407.60	
Repairs and Maint. - Leasehold Improvements Bldg.	6,641.00	
Repairs and Maint. - Office Equipment	9,977.20	
Repairs and Maint. - IT Equipt.& Software	2,640.00	
Repairs and Maint. - Other Equipment	1,707.00	
Repairs and Maint. - Motor Vehicle	187,505.37	
Extraordinary Expenses	18,000.00	
Miscellaneous Expenses	10,700.00	
Taxes, Duties and Licenses	8,975.18	
Fidelity Bond Premium	17,625.00	
Insurance Premium	19,682.37	
Other Maintenance and Operating Expenses	27,103.00	
Total Expenses		<u>21,100,848.27</u>

EXCESS OF INCOME OVER EXPENSES

1,260,486.42

DILG - REGION 13 (CARAGA)
STATEMENT OF CASH FLOWS
March 31, 2012
Fund 101

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	23,339,882.00
Receipt of Notice of Transfer Account (NTA)	507,800.00
Collection of Income / Revenues	-
Collection of Receivables	-
Refund of Cash Advances	19,651.72
Receipt of Inter-Agency Cash Transfer	4,019,422.84
Receipt of Intra-Agency Cash Transfer	215,360.59
Receipt of Grant and Donations	-
Receipt of Performance/Bidders/Bail Bonds	-
Receipt of guarantee Deposits	-

Total Cash Inflows

28,102,117.15

Cash Outflows:

Remittances to National Treasury	(19,651.72)
Cash Payment of Operating Expenses	(12,660,372.81)
Payment of Payables	(2,208,466.62)
Remittance of withholding tax except thru TRA	(250,263.37)
Cash Purchases of Inventories - Office supplies	(109,338.58)
Refund of withholding tax withheld	-
Grant of cash advances for travel	(388,566.00)
Release of Intra-agency fund transfer thru NTA's	(337,286.00)
Release of Inter-agency fund transfer	(4,044,587.23)
Release of funds thru cash advances	-
Remittances to:	
GSIS	(2,646,605.64)
Pag-Ibig	(935,177.23)
PHIC	(141,658.76)
Cash payment of Retirement Benefits	-
Cash payment of Terminal Leave Benefits	-
Refund of Performance/Bidders/Bail Bonds	-
Reversion of Unused NCAs/NTAs	(3,340,119.11)

Total Cash Outflows

(27,082,093.07)

Cash Provided (used in) by Operating Activities

1,020,024.08

Cash Flow from Investing Activities :

-

Cash Flow from Financing Activities

-

Add: Beginning Cash Balance, Jan. 1, 2012

Cash, National Treasury - MDS	-
Cash In Bank, LCCA	1,387,796.83
Petty Cash Fund	-
Cash, Collecting Officer	-
Cash, Disbursing Officer	-

Total

1,387,796.83

CASH BALANCE, END - March 31, 2012

2,407,820.91

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Due to BIR	25,906.75
Due to GSIS	18,778.16
Due to Philhealth	987.50
Due to Pag-ibig	4,710.02
Due to LGU	1,170.08
Due to National Government Agency	716,805.21
Due to Central Office	122,609.76
Due to Other Funds	16,000.00
Other Payables	2,271.99

Long - Term Liabilities

-
-

Other Liabilities

Total Liabilities

909,239.47

Equity

Government Equity Beg. Balance

68,070,825.19

Retained Operating Surplus :

Current Operations

1,260,486.42

Adjustment of Prior Years

(164,284.27)

1,096,202.15

Total Equity

69,167,027.34

TOTAL LIABILITIES AND EQUITY

70,076,266.81

PRE-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
June 30, 2012
Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	104	10,000.00	
Cash In Bank, LCCA	111	2,012,434.30	
Due from National Government Agency	136	64,835.00	
Due from LGU	138	111,066,708.17	
Advances to Officers & Employees	148	197,140.96	
Office Supplies Inventory	155	78,782.70	
Guaranty Deposit	186	65,000.00	
Office Equipment	221	443,548.50	
Furnitures and Fixtures	222	149,679.36	
IT Equipment and Software	223	1,268,688.38	
Communication Equipment	229	200,813.84	
Motor Vehicles	241	2,653,000.00	
Other Property, Plant and Equipment	250	193,226.37	
Other Assets	290	10,711,704.68	
Accumulated Depreciation - Office Equipment	321		222,956.95
Accumulated Depreciation - Fur. & Fixtures	322		42,462.63
Accumulated Depreciation - IT Equipt.& Software	323		669,264.44
Accumulated Depreciation - Communication Equipt.	329		121,316.26
Accumulated Depreciation - Motor Vehicles	341		388,029.75
Accumulated Depreciation - Other Prop. & Equipt.	350		56,872.69
Due to National Government Agencies	416		419,036.80
Sub - total		129,115,562.26	1,919,939.52

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Sub - Total Forwarded		129,115,562.26	1,919,939.52
Due to LGU	418		51,170.08
Due to Central Office	421		97,078.96
Due to Other Funds	424		16,000.00
Other Payables	439		7,811.99
Government Equity	501		68,070,825.19
Subsidy Income from National Government	651		51,905,583.74
Subsidy from Central Office	653		61,949,725.00
Prior Years Adjustment	684	6,574,682.45	
Salaries and Wages - Regular	701	26,920,681.45	
Personnel Econ. Relief Allowance (PERA)	711	1,920,090.93	
Representation Allowance	713	477,000.00	
Transportation Allowance	714	481,000.00	
Clothing Allowance	715	767,000.00	
Productivity Incentive Bonus	717	286,000.00	
Cash Gift	724	610,171.50	
Mid-Year Bonus	725	1,945,034.50	
Retirement and Life Insurance Premium	731	3,225,515.05	
Pag - ibig Contributions	732	96,200.00	
PHIC Contributions	733	290,083.00	
ECIP Contributions	734	95,662.42	
Other Personnel Benefits	749	3,523,685.61	
Traveling Expenses - Local	751	1,575,774.16	
Training Expenses	753	1,701,720.06	
Office Supplies	755	416,591.55	
Accountable Forms	756	13,000.00	
Gasoline	761	456,824.65	
Other Supplies Expenses	765	143,544.60	
Sub - total		180,635,824.19	184,018,134.48

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Sub - Total Forwarded		180,635,824.19	184,018,134.48
Water Expenses	766	32,121.09	
Electricity	767	274,147.83	
Postage and Deliveries	771	33,034.00	
Telephone - Landline	772	217,490.85	
Telephone - Mobile	773	124,737.20	
Internet	774	90,225.50	
Cable, Satellite, Tel. Radio Expenses	775	1,750.00	
Advertising Expense	780	5,500.00	
Printing and Binding	781	33,413.82	
Rent Expenses	782	592,011.74	
Subscription	786	13,117.20	
Rewards and Other Claims	788	254,000.00	
Auditing Services	792	47,685.47	
General Services	795	167,775.72	
Janitorial Services	796	80,318.07	
Security Services	797	116,266.86	
Other Professional Services	799	7,000.00	
Repairs and Maint. - Leasehold Improvements Bldg.	819	6,641.00	
Repairs and Maint. - Office Equipment	821	39,196.76	
Repairs and Maint. - IT Equipt. & Software	823	6,915.00	
Repairs and Maint. - Other Equipment	840	2,605.24	
Repairs and Maint. - Motor Vehicle	841	388,381.60	
Extraordinary Expenses	883	37,143.00	
Miscellaneous Expenses	884	18,200.00	
Subsidy to NGA's	871	510,000.00	
Taxes, Duties and Licenses	891	8,975.18	
Fidelity Bond Premium	892	30,000.00	
Insurance Expenses	893	76,311.18	
Other Maint. & Other Operating Expenses	969	167,345.98	
Total		184,018,134.48	184,018,134.48