

TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDING MARCH 31, 2016
Fund 101

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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	120.00	
Cash In Bank, LCCA	1-01-02-010	14,025,230.75	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	263,525.33	
Due from LGUs	1-03-03-030	1,663,508,949.91	
Receivables- Disallowances/ Charges	1-03-05-010	14,180.00	
Due from Non-Government Organizations	1-03-05-030	780,780.00	
Advances to Officers & Employees	1-99-01-040	151,718.36	
Office Supplies Inventory	1-04-04-010	53,785.10	
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	715,333.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipment	1-06-05-030	2,355,490.67	
Communication Equipment	1-06-05-070	279,378.00	
Motor Vehicles	1-06-06-010	3,698,500.00	
Other Property, Plant and Equipment	1-06-99-990	173,442.25	
Other Assets	1-99-99-990	7,482,804.54	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		25,854.54
Accumulated Depreciation - Office Equipment	1-06-05-021		269,652.29
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		891,691.35
Accumulated Depreciation - Communication Equipment	1-06-05-071		3,708.70
Accumulated Depreciation - Transportation Equipment	1-06-06-011		828,367.74
Accumulated Depreciation - Other PPE	1-06-99-991		58,110.67
Accounts Payable	2-01-01-010		77,595.53
Due to GSIS	2-02-01-020		0.02
Due to PHILHEALTH	2-02-01-040		150.00
Due to National Government Agencies	2-02-01-050		6,943,847.36
<i>Sub- Total</i>		1,693,885,390.91	9,098,978.20

<i>Sub- Total Forwarded</i>		1,693,885,390.91	9,098,978.20
Due to LGU	2-02-01-070		221,608,198.40
Due to Central Office	2-03-01-010		3,133.40
Trust Liabilities	2-04-01-010		571,427.00
Accumulated Surplus/ (Deficit)	3-01-01-010		1,209,976,241.17
Subsidy from National Government	4-03-01-010		272,138,796.76
Subsidy from other National Government Agencies	4-03-01-020		13,441,890.00
Salaries & Wages - Regular	5-01-01-010	17,497,970.25	
PERA	5-01-02-010	1,002,000.00	
Representation Allowance	5-01-02-020	345,000.00	
Transportation Allowance	5-01-02-030	345,000.00	
Clothing Allowance	5-01-02-040	835,000.00	
Overtime and Night Pay	5-01-02-130	44,277.85	
RLIP Contribution	5-01-03-010	2,098,585.02	
PAG-IBIG Contribution	5-01-03-020	50,100.00	
PHIC Contribution	5-01-03-030	180,750.00	
ECIP Contribution	5-01-03-040	50,054.19	
Other Personnel Benefits	5-01-04-990	99,292.88	
Travelling Expenses - Local	5-02-01-010	1,329,392.95	
Training Expenses	5-02-02-010	1,364,437.90	
Office Supplies Expenses	5-02-03-010	152,001.26	
Accountable Forms	5-02-03-020	8,400.00	
Fuel, Oil & Lubricants	5-02-03-090	162,469.32	
Semi-Expendable Mach. & Equip. Expense- ICT Equip.	5-02-03-210	19,491.00	
Semi- Expendable Mach & Equip. Expense-Printing	5-02-03-210	13,856.00	
Other Supplies and Materials Expenses	5-02-03-990	6,303.00	
Semi Expendable Furniture & Fixture Expense	5-02-03-220	1,520.00	
Water Expenses	5-02-04-010	14,680.09	
Electricity Expenses	5-02-04-020	167,778.25	
Postage & Courier Services	5-02-05-010	26,130.00	
Telephone Expenses	5-02-05-020	180,653.33	
<i>Sub- Total</i>		1,719,880,534.20	1,726,838,664.93

<i>Sub- Total Forwarded</i>		1,719,880,534.20	1,726,838,664.93
Internet Subscription Expenses	5-02-05-030	32,998.89	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	3,231.01	
Awards/Rewards Expenses	5-02-06-010	244,000.00	
Other General Services	5-02-12-990	1,559,208.87	
Janitorial Services	5-02-12-020	18,777.28	
Security Services	5-02-12-030	90,255.96	
Other Professional Services	5-02-11-990	70,507.04	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	27,150.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	28,944.67	
Subsidies - Others	5-02-14-990	4,745,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	27,498.00	
Fidelity Bond Premium	5-02-15-020	9,075.00	
Insurance Expenses	5-02-15-030	2,529.19	
Printing & Publication Expenses	5-02-99-020	6,264.00	
Rent/Lease Expenses	5-02-99-050	81,058.82	
Subscription Expense	5-02-99-070	9,532.00	
Other Maintenance & Operating Expenses	5-02-99-990	2,100.00	
<i>Grand Total</i>		1,726,838,664.93	1,726,838,664.93

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

ASSETS	<u>Amount</u>
Current Assets	
Cash and Cash Equivalents	14,298,876.08
Receivables	1,664,303,909.91
Inventories	53,785.10
Other Current Assets	216,718.36
Total Current Assets	<u>1,678,873,289.45</u>
Non - Current Assets	
Property, Plant and Equipment	5,451,911.63
Other Non-Current Assets	7,482,804.54
Total Non-Current Assets	<u>12,934,716.17</u>
Total Assets	<u>1,691,808,005.62</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	77,595.53
Inter- Agency Payables	228,552,195.78
Intra- Agency Payables	3,133.40
Trust Liabilities	571,427.00
Total Current Liabilities	<u>229,204,351.71</u>
Total Liabilities	<u>229,204,351.71</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,462,603,653.91
Total Net Assets/ Equity	<u>1,462,603,653.91</u>
Total Liabilities and Net Assets/ Equity	<u>1,691,808,005.62</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

ASSETS	Amount
Current Assets	
Cash and Cash Equivalents	14,298,876.08
Cash on Hand	10,120.00
Cash- Collecting Officer	120.00
Petty Cash	10,000.00
Cash in Bank - Local Currency	14,025,230.75
Cash in Bank - Local Currency, Current Account	14,025,230.75
Treasury/ Agency Cash Accounts	263,525.33
Cash- Treasury/ Agency Deposit, Regular	263,525.33
Receivables	1,664,303,909.91
Inter- Agency Receivables	1,663,508,949.91
Due from LGUs	1,663,508,949.91
Other Receivables	794,960.00
Receivables - Disallowances/ Charges	14,180.00
Due from NGOs/ People's Organization	780,780.00
Inventories	53,785.10
Inventory Held For Consumption	53,785.10
Office Supplies Inventory	53,785.10
Other Current Assets	216,718.36
Advances	151,718.36
Advances to Officers and Employees	151,718.36
Deposits	65,000.00
Guaranty Deposits	65,000.00
TOTAL CURRENT ASSETS	1,678,873,289.45

Non- Current Assets

Property, Plant and Equipment	5,451,911.63
Land Improvements	246,298.46
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<i>(25,854.54)</i>
Net Value	246,298.46
Machinery and Equipment	2,185,149.33
Office Equipment	715,333.00
<i>Accumulated Depreciation - Office Equipment</i>	<i>(269,652.29)</i>
Net Value	445,680.71
Information and Communication Technology Equipment	2,355,490.67
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<i>(891,691.35)</i>
Net Value	1,463,799.32
Communication Equipment	279,378.00
<i>Accumulated Depreciation - Communication Equipment</i>	<i>(3,708.70)</i>
Net Value	275,669.30
Transportation Equipment	2,870,132.26
Motor Vehicles	3,698,500.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<i>(828,367.74)</i>
Net Value	2,870,132.26
Furniture, Fixtures and Books	35,000.00
Furniture and Fixtures	35,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<i>-</i>
Net Value	35,000.00
Other Property, Plant and Equipment	115,331.58
Other Property, Plant and Equipment	173,442.25
<i>Accumulated Depreciation - Other PPE</i>	<i>(58,110.67)</i>
Net Value	115,331.58
Other Non- Current Assets	7,482,804.54
Other Assets	7,482,804.54
<i>Accumulated Impairment Losses - Other Asset</i>	<i>-</i>
Net Value	7,482,804.54
TOTAL NON - CURRENT ASSETS	12,934,716.17
TOTAL ASSETS	1,691,808,005.62

LIABILITIES AND NET ASSETS/ EQUITY

LIABILITIES

Current Liabilities

Financial Liabilities	77,595.53
Payables	77,595.53
Accounts Payable	77,595.53
Inter- Agency Payables	228,552,195.78
Due to GSIS	0.02
Due to Philhealth	150.00
Due to NGAs	6,943,847.36
Due to LGUs	221,608,198.40
Intra- Agency Payables	3,133.40
Due to Central Office	3,133.40
Trust Liabilities	571,427.00
Trust Liabilities	571,427.00
Total Current Liabilities	229,204,351.71
TOTAL LIABILITIES	229,204,351.71
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,462,603,653.91
TOTAL NET ASSETS/ EQUITY	1,462,603,653.91
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	1,691,808,005.62

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

	Amount
Revenue	
Total Revenue	-
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Less: Current Operating Expenses	
Personnel Services	22,548,030.19
Maintenance and Other Operating Expenses	5,660,243.83
Non-Cash Expenses	-
Total Current Operating Expenses	<u>28,208,274.02</u>
Surplus/ (Deficit) from Current Operations	<u>(28,208,274.02)</u>
Net Financial Assistance/ Subsidy	280,835,686.76
Sale of Assets	-
Surplus/ (Deficit) for the period	<u>252,627,412.74</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

	Amount
Revenue	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	17,497,970.25
Total Salaries and Wages	17,497,970.25
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,002,000.00
Representation Allowance (RA)	345,000.00
Transportation Allowance (TA)	345,000.00
Clothing/ Uniform Allowance	835,000.00
Overtime and Night Pay	44,277.85
Total Other Compensation	2,571,277.85
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	2,098,585.02
PAG-IBIG Contributions	50,100.00
Philhealth Contributions	180,750.00
Employees Compensation Insurance Premiums	50,054.19
Total Personnel Benefit Contributions	2,379,489.21
Other Personnel Benefits	
Other Personnel Benefits	99,292.88
Total Other Personnel Benefits	99,292.88
Total Personnel Services	22,548,030.19

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	1,329,392.95
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Total Traveling Expenses	1,329,392.95
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Training Expenses

Training Expenses	1,364,437.90
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Total Training Expenses	1,364,437.90
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Supplies and Materials Expenses

Office Supplies Expenses	152,001.26
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Accountable Forms Expenses	8,400.00
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Fuel, Oil and Lubricants Expenses	162,469.32
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Other Supplies and Materials Expenses	6,303.00
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Semi- Expendable Machinery & Equipment- ICT	19,491.00
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Semi- Expendable Machinery & Equipment- Printing	13,856.00
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Semi- Expendable Furniture & Fixture Expense	1,520.00
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Total Supplies and Materials Expenses	364,040.58
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Utility Expenses

Water Expenses	14,680.09
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Electricity Expenses	167,778.25
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Total Utility Expenses	182,458.34
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Communication Expenses

Postage and Courier Services	26,130.00
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Telephone Expenses	180,653.33
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Internet Subscription Expenses	32,998.89
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Cable, Satellite, Telegraph, and Radio Expenses	3,231.01
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Total Communication Expenses	243,013.23
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	244,000.00
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Total Awards/ Rewards and Prizes	244,000.00
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	27,498.00
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Total Extraordinary Expenses	27,498.00
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Professional Services

Other Professional Services	70,507.04
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Total Professional Services	70,507.04
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General Services

Janitorial Services	18,777.28
Security Services	90,255.96
Other General Services	1,559,208.87

Total General Services	1,668,242.11
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Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	27,150.00
Repair and Maintenance- Transportation Equipment	28,944.67

Total Repair and Maintenance	56,094.67
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Taxes, Insurance Premiums and Other Fees

Fidelity Bond Premiums	9,075.00
Insurance Expenses	2,529.19

Total Taxes, Insurance Premiums and Other Fees	11,604.19
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Other Maintenance and Operating Expenses

Printing and Publication Expenses	6,264.00
Rent/Lease Expenses	81,058.82
Subscription Expenses	9,532.00
Other Maintenance and Operating Expenses	2,100.00

Total Other Maintenance and Operating Expenses	98,954.82
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Total Maintenance and Other Operating Expenses	<u>5,660,243.83</u>
Current Operating Expenses	<u>28,208,274.02</u>
Surplus (Deficit) from Current Operations	<u>28,208,274.02</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	272,138,796.76
Subsidy from Other NGAs	13,441,890.00
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>285,580,686.76</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Subsidies- Others	4,745,000.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>4,745,000.00</u>
Net Financial Assistance/ Subsidy	<u>280,835,686.76</u>
Surplus (Deficit) for the period	<u><u>252,627,412.74</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	305,015,490.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	13,441,890.00
Receipt of Inter- Agency Fund Transfers	-
Receipt of Intra- Agency Fund Transfers	-
Other Receipts	24,733.36
Total Cash Inflows	<u>318,482,113.36</u>
Cash Outflows	
Remittance to National Treasury	(263,525.33)
Payment of Expenses	(14,591,322.34)
Purchase of Inventories	(417,825.68)
Grant of Cash Advances	(732,047.19)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(10,373,550.25)
Grant of Financial Assistance/ Subsidy	(256,032,133.15)
Release of Inter-Agency Fund Transfers	(471,496.15)
Release of Intra-Agency Fund Transfers	(18,364.74)
Reversal of Unutilized NCA	(35,433,895.96)
Total Cash Outflows	<u>(318,334,160.79)</u>
Net Cash Provided by (Used in) Operating Activities	<u>147,952.57</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2016	<u>14,150,923.51</u>
Cash and Cash Equivalents, March 31, 2016	<u><u>14,298,876.08</u></u>

Annex C1

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING MARCH 31, 2016

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>305,015,490.00</u>
Receipt of Notice of Cash Allocations	305,015,490.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>13,441,890.00</u>
Subsidy from Other NGAs	13,441,890.00
Receipt of Inter- Agency Fund Transfers	<u>-</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO	-
Other Receipts	<u>24,733.36</u>
Receipt of refund of cash advances	24,733.36
Total Cash Inflows	<u>318,482,113.36</u>
Cash Outflows	
Remittance to National Treasury	<u>(263,525.33)</u>
Payment of Expenses	<u>(14,591,322.34)</u>
Purchase of Inventories	<u>(417,825.68)</u>
Purchase of Inventories held for consumption	(417,825.68)

Grant of Cash Advances	<u>(732,047.19)</u>
Advances for Payroll	(7,100.00)
Advances to Officers and Employees	(724,947.19)
Advances to Special Disbursing Officer	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(10,373,550.25)</u>
Remittance of taxes withheld not covered by TRA	(84,545.66)
Remittance to GSIS/Pag-ibig/Philhealth	(7,126,549.60)
Remittance of other payables	(3,162,454.99)
Grant of Financial Assistance/ Subsidy	<u>(256,032,133.15)</u>
Grant of Other Subsidies	(256,032,133.15)
Release of Inter-Agency Fund Transfers	<u>(471,496.15)</u>
Release of Intra-Agency Fund Transfers	<u>(18,364.74)</u>
Reversal of Unutilized NCA	<u>(35,433,895.96)</u>
Total Cash Outflows	<u>(318,334,160.79)</u>
Net Cash Provided by (Used in) Operating Activities	<u>147,952.57</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2016	<u>14,150,923.51</u>
Cash and Cash Equivalents, March 31, 2016	<u><u>14,298,876.08</u></u>