

UNADJUSTED TRIAL BALANCE
 REGION XIII - CARAGA
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash, Collecting Officer	1-01-01-010	2,619.27	
Cash In Bank, LCCA	1-01-02-010	13,389,854.73	
Due from LGUs	1-03-03-030	1,053,553,186.75	
Due from Non-Government Organizations	1-03-05-030	279,530.74	
Advances for Payroll	1-99-01-020	11,646.36	
Advances to Officers & Employees	1-99-01-040	321,698.00	
Advances to Contractors	1-99-02-010	4,146,946.74	
Office Supplies Inventory	1-04-04-010	879,937.72	
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	677,615.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,245,242.40	
Communication Equipment	1-06-05-070	295,766.00	
Motor Vehicles	1-06-06-010	9,678,100.00	
Other Property, Plant and Equipment	1-06-99-990	559,719.02	
Other Assets	1-99-99-990	8,475,164.64	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		51,709.08
Accumulated Depreciation - Office Equipment	1-06-05-021		169,159.56
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		5,130.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		1,307,750.34
Accumulated Depreciation - Communication Equipment	1-06-05-071		35,394.07
Accumulated Depreciation - Transportation Equipment	1-06-06-011		1,683,505.72
Accumulated Depreciation - Other PPE	1-06-99-991		81,321.04
Accounts Payable	2-01-01-010		2,462,356.45
Due to BIR	2-02-01-010		38,550.17
Due to National Government Agencies	2-02-01-050		4,483,665.42
<i>Sub- Total</i>		1,095,889,180.37	10,318,541.85

<i>Sub- Total Forwarded</i>		1,095,889,180.37	10,318,541.85
Due to LGU	2-02-01-070		183,047,684.00
Due to Other Funds	2-03-01-050		29,279.25
Trust Liabilities	2-04-01-010		342,395.43
Other Payables	2-99-99-990		40.00
Accumulated Surplus/ (Deficit)	3-01-01-010		275,729,581.09
Subsidy from National Government	4-03-01-010		770,051,910.31
Subsidy from Central Office	4-03-01-060		60,878,783.00
Miscellaneous Income	4-06-09-990		5,692.75
Salaries & Wages - Regular	5-01-01-010	69,017,393.80	
PERA	5-01-02-010	3,957,272.52	
Representation Allowance	5-01-02-020	1,432,500.00	
Transportation Allowance	5-01-02-030	1,432,500.00	
Clothing Allowance	5-01-02-040	835,000.00	
Overtime and Night Pay	5-01-02-130	533,362.52	
Mid/Year - End Bonus	5-01-02-140	11,499,426.00	
Cash Gift	5-01-02-150	825,000.00	
Other Bonuses and Allowances	5-01-02-990	8,067,900.00	
RLIP Contribution	5-01-03-010	8,281,081.18	
PAG-IBIG Contribution	5-01-03-020	198,100.00	
PHIC Contribution	5-01-03-030	715,787.50	
ECIP Contribution	5-01-03-040	197,905.98	
Terminal Leave Benefits	5-01-04-030	1,414,164.94	
Other Personnel Benefits	5-01-04-990	4,047,071.16	
Travelling Expenses - Local	5-02-01-010	7,912,815.37	
Training Expenses	5-02-02-010	14,020,820.77	
Office Supplies Expenses	5-02-03-010	1,059,501.08	
Accountable Forms	5-02-03-020	17,360.00	
Fuel, Oil & Lubricants	5-02-03-090	908,550.61	
Semi-Expendable Mach. & Equip. Expense- Machinery	5-02-03-210	136,312.75	
Semi-Expendable Mach. & Equip. Expense- ICT Equip.	5-02-03-210	317,509.00	
Semi- Expendable Mach & Equip. Expense-Printing	5-02-03-210	49,706.00	
Semi- Expendable Mach & Equip. Expense-Other	5-02-03-210	954.00	
Semi- Expendable Mach & Equip. Expense-Books	5-02-03-220	1,300.00	
Other Supplies and Materials Expenses	5-02-03-990	137,817.00	
Semi Expendable Furniture & Fixture Expense	5-02-03-220	93,260.00	
Water Expenses	5-02-04-010	87,842.04	

Electricity Expenses	5-02-04-020	686,406.06	
Postage & Courier Services	5-02-05-010	93,948.00	
Telephone Expenses	5-02-05-020	931,030.31	
<i>Sub- Total</i>		1,234,798,778.96	1,300,403,907.68

<i>Sub- Total Forwarded</i>		1,234,798,778.96	1,300,403,907.68
Internet Subscription Expenses	5-02-05-030	181,060.09	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	15,741.11	
Awards/Rewards Expenses	5-02-06-010	1,112,000.00	
Other General Services	5-02-12-990	6,259,207.44	
Janitorial Services	5-02-12-020	78,759.70	
Security Services	5-02-12-030	375,255.96	
Other Professional Services	5-02-11-990	166,957.42	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	61,840.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	400,623.02	
Financial Assistance to LGUs	5-02-14-030	41,800,000.00	
Subsidies - Others	5-02-14-990	11,627,444.26	
Extraordinary and Miscellaneous Expenses	5-02-10-030	243,500.00	
Taxes, Duties & Licenses	5-02-15-010	43,781.20	
Fidelity Bond Premium	5-02-15-020	63,600.00	
Insurance Expenses	5-02-15-030	57,595.04	
Printing & Publication Expenses	5-02-99-020	339,535.05	
Rent/Lease Expenses	5-02-99-050	1,111,205.84	
Subscription Expense	5-02-99-070	44,090.00	
Depreciation -Land Improvements	5-05-01-020	25,854.54	
Depreciation -Machinery and Equipment	5-05-01-050	713,599.70	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	5,130.00	
Depreciation-Other PPE	5-05-01-990	23,210.37	
Depreciation-Transportation Equipment	5-05-01-060	855,137.98	
<i>Grand Total</i>		1,300,403,907.68	1,300,403,907.68

PRE- CLOSING TRIAL BALANCE
 REGION XIII - CARAGA
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash, Collecting Officer	1-01-01-010	2,619.27	
Cash In Bank, LCCA	1-01-02-010	13,389,854.73	
Due from LGUs	1-03-03-030	1,053,553,186.75	
Due from Non-Government Organizations	1-03-05-030	279,530.74	
Advances for Payroll	1-99-01-020	11,646.36	
Advances to Officers & Employees	1-99-01-040	321,698.00	
Advances to Contractors	1-99-02-010	4,146,946.74	
Office Supplies Inventory	1-04-04-010	879,937.72	
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	677,615.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,245,242.40	
Communication Equipment	1-06-05-070	295,766.00	
Motor Vehicles	1-06-06-010	9,678,100.00	
Other Property, Plant and Equipment	1-06-99-990	559,719.02	
Other Assets	1-99-99-990	8,475,164.64	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		51,709.08
Accumulated Depreciation - Office Equipment	1-06-05-021		169,159.56
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		5,130.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		1,307,750.34
Accumulated Depreciation - Communication Equipment	1-06-05-071		35,394.07
Accumulated Depreciation - Transportation Equipment	1-06-06-011		1,683,505.72
Accumulated Depreciation - Other PPE	1-06-99-991		81,321.04
Accounts Payable	2-01-01-010		2,462,356.45
Due to BIR	2-02-01-010		38,550.17
Due to National Government Agencies	2-02-01-050		4,483,665.42
<i>Sub- Total</i>		1,095,889,180.37	10,318,541.85

<i>Sub- Total Forwarded</i>		1,095,889,180.37	10,318,541.85
Due to LGU	2-02-01-070		183,047,684.00
Due to Other Funds	2-03-01-050		29,279.25
Trust Liabilities	2-04-01-010		342,395.43
Other Payables	2-99-99-990		40.00
Accumulated Surplus/ (Deficit)	3-01-01-010		275,729,581.09
Subsidy from National Government	4-03-01-010		770,051,910.31
Subsidy from Central Office	4-03-01-060		60,878,783.00
Miscellaneous Income	4-06-09-990		5,692.75
Salaries & Wages - Regular	5-01-01-010	69,017,393.80	
PERA	5-01-02-010	3,957,272.52	
Representation Allowance	5-01-02-020	1,432,500.00	
Transportation Allowance	5-01-02-030	1,432,500.00	
Clothing Allowance	5-01-02-040	835,000.00	
Overtime and Night Pay	5-01-02-130	533,362.52	
Mid/Year - End Bonus	5-01-02-140	11,499,426.00	
Cash Gift	5-01-02-150	825,000.00	
Other Bonuses and Allowances	5-01-02-990	8,067,900.00	
RLIP Contribution	5-01-03-010	8,281,081.18	
PAG-IBIG Contribution	5-01-03-020	198,100.00	
PHIC Contribution	5-01-03-030	715,787.50	
ECIP Contribution	5-01-03-040	197,905.98	
Terminal Leave Benefits	5-01-04-030	1,414,164.94	
Other Personnel Benefits	5-01-04-990	4,047,071.16	
Travelling Expenses - Local	5-02-01-010	7,912,815.37	
Training Expenses	5-02-02-010	14,020,820.77	
Office Supplies Expenses	5-02-03-010	1,059,501.08	
Accountable Forms	5-02-03-020	17,360.00	
Fuel, Oil & Lubricants	5-02-03-090	908,550.61	
Semi-Expendable Mach. & Equip. Expense- Machinery	5-02-03-210	136,312.75	
Semi-Expendable Mach. & Equip. Expense- ICT Equip.	5-02-03-210	317,509.00	
Semi- Expendable Mach & Equip. Expense-Printing	5-02-03-210	49,706.00	
Semi- Expendable Mach & Equip. Expense-Other	5-02-03-210	954.00	
Semi- Expendable Mach & Equip. Expense-Books	5-02-03-220	1,300.00	
Other Supplies and Materials Expenses	5-02-03-990	137,817.00	
Semi Expendable Furniture & Fixture Expense	5-02-03-220	93,260.00	
Water Expenses	5-02-04-010	87,842.04	

Electricity Expenses	5-02-04-020	686,406.06	
Postage & Courier Services	5-02-05-010	93,948.00	
Telephone Expenses	5-02-05-020	931,030.31	
<i>Sub- Total</i>		1,234,798,778.96	1,300,403,907.68

<i>Sub- Total Forwarded</i>		1,234,798,778.96	1,300,403,907.68
Internet Subscription Expenses	5-02-05-030	181,060.09	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	15,741.11	
Awards/Rewards Expenses	5-02-06-010	1,112,000.00	
Other General Services	5-02-12-990	6,259,207.44	
Janitorial Services	5-02-12-020	78,759.70	
Security Services	5-02-12-030	375,255.96	
Other Professional Services	5-02-11-990	166,957.42	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	61,840.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	400,623.02	
Financial Assistance to LGUs	5-02-14-030	41,800,000.00	
Subsidies - Others	5-02-14-990	11,627,444.26	
Extraordinary and Miscellaneous Expenses	5-02-10-030	243,500.00	
Taxes, Duties & Licenses	5-02-15-010	43,781.20	
Fidelity Bond Premium	5-02-15-020	63,600.00	
Insurance Expenses	5-02-15-030	57,595.04	
Printing & Publication Expenses	5-02-99-020	339,535.05	
Rent/Lease Expenses	5-02-99-050	1,111,205.84	
Subscription Expense	5-02-99-070	44,090.00	
Depreciation -Land Improvements	5-05-01-020	25,854.54	
Depreciation -Machinery and Equipment	5-05-01-050	713,599.70	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	5,130.00	
Depreciation-Other PPE	5-05-01-990	23,210.37	
Depreciation-Transportation Equipment	5-05-01-060	855,137.98	
<i>Grand Total</i>		1,300,403,907.68	1,300,403,907.68

POST-CLOSING TRIAL BALANCE
 REGION XIII - CARAGA
 FOR THE YEAR ENDED DECEMBER 31, 2016
 Fund 101

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash, Collecting Officer	1-01-01-010	2,619.27	
Cash In Bank, LCCA	1-01-02-010	13,389,854.73	
Due from LGUs	1-03-03-030	1,053,553,186.75	
Due from Non-Government Organizations	1-03-05-030	279,530.74	
Advances for Payroll	1-99-01-020	11,646.36	
Advances to Officers & Employees	1-99-01-040	321,698.00	
Advances to Contractors	1-99-02-010	4,146,946.74	
Office Supplies Inventory	1-04-04-010	879,937.72	
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	677,615.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,245,242.40	
Communication Equipment	1-06-05-070	295,766.00	
Motor Vehicles	1-06-06-010	9,678,100.00	
Other Property, Plant and Equipment	1-06-99-990	559,719.02	
Other Assets	1-99-99-990	8,475,164.64	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		51,709.08
Accumulated Depreciation - Office Equipment	1-06-05-021		169,159.56
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		5,130.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		1,307,750.34
Accumulated Depreciation - Communication Equipment	1-06-05-071		35,394.07
Accumulated Depreciation - Transportation Equipment	1-06-06-011		1,683,505.72
Accumulated Depreciation - Other PPE	1-06-99-991		81,321.04
Accounts Payable	2-01-01-010		2,462,356.45
Due to BIR	2-02-01-010		38,550.17
Due to National Government Agencies	2-02-01-050		4,483,665.42
Due to LGU	2-02-01-070		183,047,684.00
Due to Other Funds	2-03-01-050		29,279.25
Trust Liabilities	2-04-01-010		342,395.43
Other Payables	2-99-99-990		40.00
Accumulated Surplus/ (Deficit)	3-01-01-010		902,151,239.84
<i>Grand Total</i>		1,095,889,180.37	1,095,889,180.37

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF DECEMBER 31, 2016

ASSETS	Amount	
	<u>CY 2016</u>	<u>CY 2015</u>
Current Assets		
Cash and Cash Equivalents	13,392,474.00	14,150,923.51
Receivables	1,053,832,717.49	1,564,452,355.45
Inventories	879,937.72	13,947.71
Other Current Assets	4,480,291.10	169,508.19
Total Current Assets	<u>1,072,585,420.31</u>	<u>1,578,786,734.86</u>
Non - Current Assets		
Property, Plant and Equipment	11,429,625.61	5,256,813.42
Other Non-Current Assets	8,540,164.64	7,482,804.54
Total Non-Current Assets	<u>19,969,790.25</u>	<u>12,739,617.96</u>
Total Assets	<u>1,092,555,210.56</u>	<u>1,591,526,352.82</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	2,462,356.45	754,513.32
Inter- Agency Payables	187,599,178.84	178,685,273.02
Intra- Agency Payables	-	6,123.40
Total Current Liabilities	<u>190,061,535.29</u>	<u>179,445,909.74</u>
Non- Current Liabilities		
Financial Liabilities	-	
Trust Liabilities	342,395.43	578,710.60
Deferred Credits/ Unearned Income	-	
Provisions	-	
Other Payables	40.00	
Total Non-Current Liabilities	<u>342,435.43</u>	<u>578,710.60</u>
Total Liabilities	<u>190,403,970.72</u>	<u>180,024,620.34</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	902,151,239.84	1,411,501,732.48
Total Net Assets/ Equity	<u>902,151,239.84</u>	<u>1,411,501,732.48</u>
Total Liabilities and Net Assets/ Equity	<u>1,092,555,210.56</u>	<u>1,591,526,352.82</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF DECEMBER 31, 2016

ASSETS	CY 2016	Amount	CY 2015
Current Assets			
Cash and Cash Equivalents	13,392,474.00		14,150,923.51
Cash on Hand	2,619.27		-
Cash- Collecting Officer	2,619.27		-
Petty Cash	-		-
Cash in Bank - Local Currency	13,389,854.73		14,150,923.51
Cash in Bank - Local Currency, Current Account	13,389,854.73		14,150,923.51
Treasury/ Agency Cash Accounts	-		-
Cash- Treasury/ Agency Deposit, Regular	-		-
Cash- Tax Remittance Advice	-		-
Receivables	1,053,832,717.49		1,564,452,355.45
Inter- Agency Receivables	1,053,553,186.75		1,563,653,075.45
Due from LGUs	1,053,553,186.75		1,563,653,075.45
Other Receivables	279,530.74		799,280.00
Due from Officers & Employees	-		-
Receivables - Disallowances/ Charges	-		18,500.00
Due from NGOs/ People's Organization	279,530.74		780,780.00
Inventories	879,937.72		13,947.71
Inventory Held For Consumption	879,937.72		13,947.71
Office Supplies Inventory	879,937.72		13,947.71
Other Current Assets	4,480,291.10		104,508.19
Advances	4,480,291.10		104,508.19
Advances for Payroll	11,646.36		-
Advances to Officers and Employees	321,698.00		104,508.19
Advances to Contractors	4,146,946.74		-
TOTAL CURRENT ASSETS	1,072,585,420.31		1,578,721,734.86

Non- Current Assets

Property, Plant and Equipment	<u>11,429,625.61</u>	<u>5,256,813.42</u>
Land Improvements	<u>220,443.92</u>	<u>246,298.46</u>
Other Land Improvements	272,153.00	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(51,709.08)</u>	<u>(25,854.54)</u>
Net Value	<u>220,443.92</u>	<u>246,298.46</u>
Machinery and Equipment	<u>2,706,319.43</u>	<u>2,025,051.12</u>
Office Equipment	677,615.00	742,117.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(169,159.56)</u>	<u>(284,997.29)</u>
Net Value	<u>508,455.44</u>	<u>457,119.71</u>
Information and Communication Technology Equipment	3,245,242.40	2,203,466.74
<i>Accumulated Depreciation - Info & Comm. Techn. Equipmen</i>	<u>(1,307,750.34)</u>	<u>(911,204.63)</u>
Net Value	<u>1,937,492.06</u>	<u>1,292,262.11</u>
Communication Equipment	295,766.00	279,378.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(35,394.07)</u>	<u>(3,708.70)</u>
Net Value	<u>260,371.93</u>	<u>275,669.30</u>
Transportation Equipment	<u>7,994,594.28</u>	<u>2,870,132.26</u>
Motor Vehicles	9,678,100.00	3,698,500.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(1,683,505.72)</u>	<u>(828,367.74)</u>
Net Value	<u>7,994,594.28</u>	<u>2,870,132.26</u>
Furniture, Fixtures and Books	<u>29,870.00</u>	<u>-</u>
Furniture and Fixtures	35,000.00	-
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(5,130.00)</u>	<u>-</u>
Net Value	<u>29,870.00</u>	<u>-</u>
Books	-	-
<i>Accumulated Depreciation - Books</i>	<u>-</u>	<u>-</u>
Net Value	<u>-</u>	<u>-</u>
Other Property, Plant and Equipment	<u>478,397.98</u>	<u>115,331.58</u>
Other Property, Plant and Equipment	559,719.02	173,442.25
<i>Accumulated Depreciation - Other PPE</i>	<u>(81,321.04)</u>	<u>(58,110.67)</u>
Net Value	<u>478,397.98</u>	<u>115,331.58</u>
Other Non- Current Assets	<u>8,540,164.64</u>	<u>7,547,804.54</u>
Deposits	<u>65,000.00</u>	<u>65,000.00</u>
Guaranty Deposits	65,000.00	65,000.00
Other Assets	<u>8,475,164.64</u>	<u>7,482,804.54</u>
Other Assets	8,475,164.64	7,482,804.54
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>	<u>-</u>
Net Value	<u>8,475,164.64</u>	<u>7,482,804.54</u>
TOTAL NON - CURRENT ASSETS	<u>19,969,790.25</u>	<u>12,804,617.96</u>
TOTAL ASSETS	<u>1,092,555,210.56</u>	<u>1,591,526,352.82</u>

LIABILITIES AND NET ASSETS/ EQUITY**LIABILITIES****Current Liabilities**

Financial Liabilities	<u>2,462,356.45</u>	<u>754,513.32</u>
Payables	<u>2,462,356.45</u>	<u>754,513.32</u>
Accounts Payable	2,462,356.45	752,943.32
Other Payable	-	1,570.00
Inter- Agency Payables	<u>187,599,178.84</u>	<u>178,685,273.02</u>
Due to BIR	38,550.17	
Due to GSIS	0.00	
Due to PAG-IBIG	-	
Due to Philhealth	-	
Due to NGAs	4,483,665.42	7,426,995.16
Due to LGUs	183,047,684.00	171,258,277.86
Due to Other Funds	29,279.25	
Intra- Agency Payables	<u>-</u>	<u>6,123.40</u>
Due to Central Office	-	6,123.40
Trust Liabilities	<u>342,395.43</u>	<u>578,710.60</u>
Trust Liabilities	342,395.43	578,710.60
Other Payables	<u>40.00</u>	<u>-</u>
Other Payables	40.00	-
Deferred Credits/ Unearned Income	<u>-</u>	<u>-</u>
Other Deferred Credits	-	
Total Current Liabilities	<u>190,403,970.72</u>	<u>180,024,620.34</u>
TOTAL LIABILITIES	<u>190,403,970.72</u>	<u>180,024,620.34</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	<u>902,151,239.84</u>	<u>1,411,501,732.48</u>
TOTAL NET ASSETS/ EQUITY	<u>902,151,239.84</u>	<u>1,411,501,732.48</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>1,092,555,210.56</u>	<u>1,591,526,352.82</u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>CY 2016</u>	<u>CY 2015</u>
Revenue		
	5,692.75	-
Total Revenue	<u>5,692.75</u>	<u>-</u>
Less: Current Operating Expenses		
Personnel Services	112,454,465.60	105,012,584.45
Maintenance and Other Operating Expenses	37,009,884.86	41,162,812.42
Non-Cash Expenses	1,622,932.59	851,951.97
Total Current Operating Expenses	<u>151,087,283.05</u>	<u>147,027,348.84</u>
Surplus/ (Deficit) from Current Operations	<u>(151,081,590.30)</u>	<u>(147,027,348.84)</u>
Net Financial Assistance/ Subsidy	777,503,249.05	1,446,843,486.56
Sale of Assets	-	23,569.36
Surplus/ (Deficit) for the period	<u><u>626,421,658.75</u></u>	<u><u>1,299,839,707.08</u></u>

Annex B1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2016

	AMOUNT	
	CY 2016	CY 2015
Revenue	<u>5,692.75</u>	<u>-</u>
Other Non- Operating Income	<u>5,692.75</u>	<u>-</u>
Miscellaneous Income	5,692.75	-
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages- Regular	69,017,393.80	63,575,787.25
Total Salaries and Wages	<u>69,017,393.80</u>	<u>63,575,787.25</u>
Other Compensation		
Personal Economic Relief Allowance (PERA)	3,957,272.52	4,110,999.63
Representation Allowance (RA)	1,432,500.00	1,355,000.00
Transportation Allowance (TA)	1,432,500.00	1,355,000.00
Clothing/ Uniform Allowance	835,000.00	845,000.00
Productivity Incentive Allowance	-	328,000.00
Overtime and Night Pay	533,362.52	298,442.43
Mid/ Year- End Bonus	11,499,426.00	5,378,581.00
Cash Gift	825,000.00	845,000.00
Other Bonuses and Allowances	8,067,900.00	1,850,219.54
Total Other Compensation	<u>28,582,961.04</u>	<u>16,366,242.60</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	8,281,081.18	7,654,330.71
PAG-IBIG Contributions	198,100.00	199,800.00
Philhealth Contributions	715,787.50	715,068.75
Employees Compensation Insurance Premiums	197,905.98	200,505.48
Total Personnel Benefit Contributions	<u>9,392,874.66</u>	<u>8,769,704.94</u>
Other Personnel Benefits		
Other Personnel Benefits	4,047,071.16	16,300,849.66
Terminal Leave Benefits	1,414,164.94	-
Total Other Personnel Benefits	<u>5,461,236.10</u>	<u>16,300,849.66</u>
Total Personnel Services	<u>112,454,465.60</u>	<u>105,012,584.45</u>

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	7,912,815.37	7,084,019.45
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Total Traveling Expenses	<u>7,912,815.37</u>	<u>7,084,019.45</u>
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Training Expenses

Training Expenses	14,020,820.77	17,361,535.53
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Total Training Expenses	<u>14,020,820.77</u>	<u>17,361,535.53</u>
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Supplies and Materials Expenses

Office Supplies Expenses	1,059,501.08	923,447.14
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Accountable Forms Expenses	17,360.00	17,705.00
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Fuel, Oil and Lubricants Expenses	908,550.61	948,122.25
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Other Supplies and Materials Expenses	137,817.00	1,152,959.47
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Semi- Expendable Machinery & Equipment- Machinery	136,312.75	-
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Semi- Expendable Machinery & Equipment- ICT	317,509.00	-
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Semi- Expendable Machinery & Equipment- Printing	49,706.00	-
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Semi- Expendable Machinery & Equipment- Other	954.00	-
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Semi- Expendable Machinery & Equipment- Books	1,300.00	-
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Semi- Expendable Furniture & Fixture Expense	93,260.00	-
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Total Supplies and Materials Expenses	<u>2,722,270.44</u>	<u>3,042,233.86</u>
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Utility Expenses

Water Expenses	87,842.04	82,332.91
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Electricity Expenses	686,406.06	687,707.65
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Total Utility Expenses	<u>774,248.10</u>	<u>770,040.56</u>
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Communication Expenses

Postage and Courier Services	93,948.00	158,087.18
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Telephone Expenses	931,030.31	969,179.07
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Internet Subscription Expenses	181,060.09	169,696.45
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Cable, Satellite, Telegraph, and Radio Expenses	15,741.11	25,009.00
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Total Communication Expenses	<u>1,221,779.51</u>	<u>1,321,971.70</u>
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	1,112,000.00	724,000.00
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Total Awards/ Rewards and Prizes	<u>1,112,000.00</u>	<u>724,000.00</u>
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Extraordinary Expenses		
Extraordinary and Miscellaneous Expenses	243,500.00	120,550.00
Total Extraordinary Expenses	<u>243,500.00</u>	<u>120,550.00</u>
Professional Services		
Other Professional Services	166,957.42	291,276.32
Total Professional Services	<u>166,957.42</u>	<u>291,276.32</u>
General Services		
Janitorial Services	78,759.70	68,781.82
Security Services	375,255.96	413,045.40
Other General Services	6,259,207.44	7,631,039.07
Total General Services	<u>6,713,223.10</u>	<u>8,112,866.29</u>
Repairs and Maintenance		
Repair and Maintenance- Machinery and Equipment	61,840.00	116,425.50
Repair and Maintenance- Transportation Equipment	400,623.02	469,773.99
Repair and Maintenance- Furniture and Fixtures	-	1,800.00
Repair and Maintenance- Other PPE	-	1,347.00
Total Repair and Maintenance	<u>462,463.02</u>	<u>589,346.49</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	43,781.20	10,516.24
Fidelity Bond Premiums	63,600.00	50,475.00
Insurance Expenses	57,595.04	51,927.89
Total Taxes, Insurance Premiums and Other Fees	<u>164,976.24</u>	<u>112,919.13</u>
Other Maintenance and Operating Expenses		
Printing and Publication Expenses	339,535.05	326,062.25
Representation Expenses		
Transportation and Delivery Expenses		
Rent/Lease Expenses	1,111,205.84	1,074,705.84
Subscription Expenses	44,090.00	62,421.00
Other Maintenance and Operating Expenses	-	168,864.00
Total Other Maintenance and Operating Expenses	<u>1,494,830.89</u>	<u>1,632,053.09</u>
Total Maintenance and Other Operating Expenses	<u>37,009,884.86</u>	<u>41,162,812.42</u>

Non- Cash Expenses

Depreciation		
Depreciation- Land Improvements	25,854.54	25,854.54
Depreciation- Machinery and Equipment	713,599.70	457,225.81
Depreciation- Transportation Equipment	855,137.98	336,324.88
Depreciation- Furniture, Fixtures and Books	5,130.00	
Depreciation- Other Property, Plant and Equipment	23,210.37	32,546.74
Total Depreciation	<u>1,622,932.59</u>	<u>851,951.97</u>
Impairment Loss		
Impairment Loss- Other Asset	-	-
Total Impairment Loss	<u>-</u>	<u>-</u>
Total Non- Cash Expenses	<u>1,622,932.59</u>	<u>851,951.97</u>
Current Operating Expenses	<u>151,087,283.05</u>	<u>147,027,348.84</u>
Surplus (Deficit) from Current Operations	<u>151,081,590.30</u>	<u>147,027,348.84</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	770,051,910.31	1,350,604,477.71
Subsidy from Other NGAs	-	108,943,308.85
Subsidy from Central Office	60,878,783.00	-
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>830,930,693.31</u>	<u>1,459,547,786.56</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos		
Financial Assistance to LGUs	41,800,000.00	-
Subsidies- Others	11,627,444.26	12,704,300.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	<u>53,427,444.26</u>	<u>12,704,300.00</u>
Net Financial Assistance/ Subsidy	<u>777,503,249.05</u>	<u>1,446,843,486.56</u>
Other Non- Operating Income		
Gains		
Gain on Sale of PPE	-	23,569.36
Total Gains	<u>-</u>	<u>23,569.36</u>
Surplus (Deficit) for the period	<u>626,421,658.75</u>	<u>1,299,839,707.08</u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2016

	Amount	
	<u>CY 2016</u>	<u>CY 2015</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	1,009,007,570.00	2,228,239,598.84
Receipt of Assistance and Subsidy from Other NG	60,878,783.00	108,943,308.85
Receipt of Inter- Agency Fund Transfers	5,297,925.00	9,762,150.00
Receipt of Intra- Agency Fund Transfers	1,162,600.00	2,145,411.27
Trust Receipts	296,178.75	-
Other Receipts	15,035,824.67	212,935.50
Total Cash Inflows	<u>1,091,678,881.42</u>	<u>2,349,303,404.46</u>
Cash Outflows		
Remittance to National Treasury	(182,096.05)	(212,935.50)
Payment of Expenses	(150,257,736.86)	(642,257,392.62)
Purchase of Inventories	(3,602,208.16)	(2,474,778.58)
Grant of Cash Advances	(7,653,655.73)	(9,418,951.29)
Remittance of Personnel Benefit Contributions and Mandatory		
Deductions	(41,652,094.78)	(38,794,795.44)
Tax Remittance Advice	(12,842,909.49)	
Grant of Financial Assistance/ Subsidy	(607,286,686.07)	(858,952,045.69)
Release of Inter-Agency Fund Transfers	(7,976,793.73)	(3,025,027.21)
Release of Intra-Agency Fund Transfers	(3,271,021.92)	(3,502,937.01)
Reversal of Unutilized NCA	(251,732,528.14)	(783,323,636.10)
Total Cash Outflows	<u>(1,086,457,730.93)</u>	<u>(2,341,962,499.44)</u>
Net Cash Provided by (Used in) Operating Activities	<u>5,221,150.49</u>	<u>7,340,905.02</u>
Cash Flows from Investing Activities	-	
Cash Outflow		
Purchase of Motor Vehicle	(5,979,600.00)	(1,890,017.85)
Net Cash Provided by (Used in) Investing Activities	<u>(5,979,600.00)</u>	<u>(1,890,017.85)</u>
Cash Flows from Financing Activities	-	
Cash and Cash Equivalents, January 1, 2016	<u>14,150,923.51</u>	<u>8,700,036.34</u>
Cash and Cash Equivalents, December 31, 2016	<u><u>13,392,474.00</u></u>	<u><u>14,150,923.51</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2016

	CY 2016	Amount	CY 2015
Cash Flows From Operating Activities			
Cash Inflows			
Receipt of Notice of Cash Allocations	<u>1,009,007,570.00</u>		<u>2,228,239,598.84</u>
Receipt of Notice of Cash Allocations	1,009,007,570.00	DBM (C	2,228,239,598.84
Receipt of Assistance and Subsidy from Other NGAs,	<u>60,878,783.00</u>		<u>108,943,308.85</u>
Subsidy from Other NGAs	60,878,783.00	CO	108,943,308.85
Receipt of Inter- Agency Fund Transfers	<u>5,297,925.00</u>		<u>9,762,150.00</u>
Receipt of funds for the implementation of projects fr	5,297,925.00	Due to	9,762,150.00
Receipt of Intra- Agency Fund Transfers	<u>1,162,600.00</u>		<u>2,145,411.27</u>
Receipt of funds from CO/ Ous for implementation of	1,162,600.00	cash in	2,145,411.27
Trust Receipts	<u>296,178.75</u>		<u>-</u>
Collection of Other Trust Receipts	296,178.75	Bid Do	-
Other Receipts	<u>15,035,824.67</u>		<u>212,935.50</u>
Receipt of refund of cash advances	182,096.05	Subsid	212,935.50
Receipt of Cash- Tax Remittance Advice	12,842,909.49		-
Other Miscellaneous Receipts	2,010,819.13	Return	-
Total Cash Inflows	<u>1,091,678,881.42</u>		<u>2,349,303,404.46</u>
Cash Outflows			
Remittance to National Treasury	<u>(182,096.05)</u>		<u>(212,935.50)</u>
Payment of Expenses	<u>(150,257,736.86)</u>	WORKI	<u>(642,257,392.62)</u>
Payment of Personnel Services	(112,454,465.60)		-
Payment of Maintenance and other Operating Expens	(37,803,271.26)		-

Purchase of Inventories	<u>(3,602,208.16)</u>	<u>(2,474,778.58)</u>
Purchase of Inventories held for consumption	(3,602,208.16)	(2,474,778.58)
Grant of Cash Advances	<u>(7,653,655.73)</u>	<u>(9,418,951.29)</u>
Advances for Payroll	(435,187.23)	(3,140,495.20)
Advances to Officers and Employees	(3,071,521.76)	(3,477,276.09)
Advances to Special Disbursing Officer	-	(2,801,180.00)
Advances to Contractors	(4,146,946.74)	-
Remittance of Personnel Benefit Contributions and M	<u>(41,652,094.78)</u>	<u>(38,794,795.44)</u>
Remittance of taxes withheld not covered by TRA	(973,571.07)	(330,720.73)
Remittance to GSIS/Pag-ibig/Philhealth	(29,830,055.15)	(27,468,395.33)
Remittance of other payables	(10,848,468.56)	(10,995,679.38)
Adjustments		
Tax Remittance Advice	(12,842,909.49)	-
Grant of Financial Assistance/ Subsidy	<u>(607,286,686.07)</u>	<u>(858,952,045.69)</u>
Grant of Other Subsidies	(607,286,686.07)	(858,952,045.69)
Release of Inter-Agency Fund Transfers	<u>(7,976,793.73)</u>	<u>(3,025,027.21)</u>
Release of Intra-Agency Fund Transfers	<u>(3,271,021.92)</u>	<u>(3,502,937.01)</u>
Reversal of Unutilized NCA	<u>(251,732,528.14)</u>	<u>(783,323,636.10)</u>
Total Cash Outflows	<u>(1,086,457,730.93)</u>	<u>(2,341,962,499.44)</u>
Net Cash Provided by (Used in) Operating Activities	<u>5,221,150.49</u>	<u>7,340,905.02</u>
Cash Flows from Investing Activities		
Purchase of Motor Vehicle	(5,979,600.00)	(1,890,017.85)
Net Cash Provided by (Used in) Investing Activities	<u>(5,979,600.00)</u>	<u>(1,890,017.85)</u>
Cash Flows from Financing Activities	-	
Cash and Cash Equivalents, January 1, 2016	<u>14,150,923.51</u>	<u>8,700,036.34</u>
Cash and Cash Equivalents, December 31, 2016	<u><u>13,392,474.00</u></u>	<u><u>14,150,923.51</u></u>