

TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDING JUNE 30, 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 In Bank, LCCA	1-01-02-010	15,959,129.06	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	334,274.87	
Due from LGUs	1-03-03-030	1,669,204,102.69	
Due from Officers & Employees	1-03-05-020	5,088.75	
Due from Non-Government Organizations	1-03-05-030	339,261.74	
Advances to Officers & Employees	1-99-01-040	81,772.00	
Office Supplies Inventory	1-04-04-010	175,808.36	
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	2,393,050.67	
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		34,895.06
Due to BIR	2-02-01-010		4,645.06
Due to GSIS	2-02-01-020		3,667.95
Due to PAG- IBIG	2-02-01-030		5,725.32
Due to PHILHEALTH	2-02-01-040		437.50
Due to National Government Agencies	2-02-01-050		5,708,605.11
<i>Sub- Total</i>		1,701,224,098.93	7,835,361.29

<i>Sub- Total Forwarded</i>		1,701,224,098.93	7,835,361.29
Due to LGU	2-02-01-070		257,896,198.40
Due to Other Funds	2-03-01-050		29,279.25
Trust Liabilities	2-04-01-010		236,316.34
Other Deferred Credits	2-05-01-990		5,088.75
Accumulated Surplus/ (Deficit)	3-01-01-010		1,099,667,574.26
Subsidy from National Government	4-03-01-010		375,196,763.14
Subsidy from other National Government Agencies	4-03-01-020		30,152,216.00
Salaries & Wages - Regular	5-01-01-010	34,828,314.73	
PERA	5-01-02-010	1,995,181.82	
Representation Allowance	5-01-02-020	712,500.00	
Transportation Allowance	5-01-02-030	712,500.00	
Clothing Allowance	5-01-02-040	835,000.00	
Overtime and Night Pay	5-01-02-130	44,277.85	
Mid/Year - End Bonus	5-01-02-140	5,745,902.00	
RLIP Contribution	5-01-03-010	4,171,083.57	
PAG-IBIG Contribution	5-01-03-020	99,700.00	
PHIC Contribution	5-01-03-030	360,087.50	
ECIP Contribution	5-01-03-040	99,523.08	
Other Personnel Benefits	5-01-04-990	119,389.00	
Travelling Expenses - Local	5-02-01-010	2,975,764.80	
Training Expenses	5-02-02-010	3,822,019.31	
Office Supplies Expenses	5-02-03-010	302,392.86	
Accountable Forms	5-02-03-020	15,560.00	
Fuel, Oil & Lubricants	5-02-03-090	409,847.52	
Semi-Expendable Mach. & Equip. Expense- ICT Equip.	5-02-03-210	85,349.00	
Semi- Expendable Mach & Equip. Expense-Printing	5-02-03-210	19,356.00	
Semi- Expendable Mach & Equip. Expense-Other	5-02-03-210	954.00	
Other Supplies and Materials Expenses	5-02-03-990	37,826.75	
Semi Expendable Furniture & Fixture Expense	5-02-03-220	20,590.00	
Water Expenses	5-02-04-010	43,343.94	
Electricity Expenses	5-02-04-020	354,327.40	
Postage & Courier Services	5-02-05-010	48,094.00	
Telephone Expenses	5-02-05-020	448,269.48	
<i>Sub- Total</i>		1,759,531,253.54	1,771,018,797.43

<i>Sub- Total Forwarded</i>		1,759,531,253.54	1,771,018,797.43
Internet Subscription Expenses	5-02-05-030	80,326.68	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	6,025.01	
Awards/Rewards Expenses	5-02-06-010	420,000.00	
Other General Services	5-02-12-990	3,714,328.20	
Janitorial Services	5-02-12-020	36,511.36	
Security Services	5-02-12-030	195,255.96	
Other Professional Services	5-02-11-990	97,197.04	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	36,480.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	119,255.36	
Subsidies - Others	5-02-14-990	6,038,713.26	
Extraordinary and Miscellaneous Expenses	5-02-10-030	54,996.00	
Taxes, Duties & Licenses	5-02-15-010	35,384.02	
Fidelity Bond Premium	5-02-15-020	32,700.00	
Insurance Expenses	5-02-15-030	33,114.28	
Printing & Publication Expenses	5-02-99-020	79,280.80	
Rent/Lease Expenses	5-02-99-050	487,852.92	
Subscription Expense	5-02-99-070	20,123.00	
<i>Grand Total</i>		1,771,018,797.43	1,771,018,797.43

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2016

ASSETS	<u>Amount</u>
Current Assets	
Cash and Cash Equivalents	16,303,403.93
Receivables	1,669,548,453.18
Inventories	175,808.36
Other Current Assets	146,772.00
Total Current Assets	<u>1,686,174,437.47</u>
Non - Current Assets	
Property, Plant and Equipment	5,489,471.63
Other Non-Current Assets	7,482,804.54
Total Non-Current Assets	<u>12,972,276.17</u>
Total Assets	<u>1,699,146,713.64</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	34,895.06
Inter- Agency Payables	263,648,558.59
Intra- Agency Payables	-
Total Current Liabilities	<u>263,683,453.65</u>
Non- Current Liabilities	
Financial Liabilities	-
Trust Liabilities	236,316.34
Deferred Credits/ Unearned Income	5,088.75
Provisions	-
Other Payables	-
Total Non-Current Liabilities	<u>241,405.09</u>
Total Liabilities	<u>263,924,858.74</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,435,221,854.90
Total Net Assets/ Equity	<u>1,435,221,854.90</u>
Total Liabilities and Net Assets/ Equity	<u>1,699,146,713.64</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2016

ASSETS	Amount
Current Assets	
Cash and Cash Equivalents	<u>16,303,403.93</u>
Cash on Hand	<u>10,000.00</u>
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>15,959,129.06</u>
Cash in Bank - Local Currency, Current Account	15,959,129.06
Treasury/ Agency Cash Accounts	<u>334,274.87</u>
Cash- Treasury/ Agency Deposit, Regular	334,274.87
Receivables	<u>1,669,548,453.18</u>
Inter- Agency Receivables	<u>1,669,204,102.69</u>
Due from National Government Agencies	
Due from GOCCs	
Due from LGUs	1,669,204,102.69
Other Receivables	<u>344,350.49</u>
Due from Officers & Employees	5,088.75
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	339,261.74
Inventories	<u>175,808.36</u>
Inventory Held For Consumption	<u>175,808.36</u>
Office Supplies Inventory	175,808.36
Other Supplies and Materials Inventory	-
Other Current Assets	<u>146,772.00</u>
Advances	<u>81,772.00</u>
Advances for Payroll	-
Advances to Officers and Employees	81,772.00
Deposits	<u>65,000.00</u>
Guaranty Deposits	65,000.00
TOTAL CURRENT ASSETS	<u>1,686,174,437.47</u>

Non- Current Assets

Property, Plant and Equipment	<u>5,489,471.63</u>
Land Improvements	<u>246,298.46</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(25,854.54)</u>
Net Value	<u>246,298.46</u>
Machinery and Equipment	<u>2,222,709.33</u>
Office Equipment	715,333.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(269,652.29)</u>
Net Value	<u>445,680.71</u>
Information and Communication Technology Equipment	2,393,050.67
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(891,691.35)</u>
Net Value	<u>1,501,359.32</u>
Communication Equipment	279,378.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(3,708.70)</u>
Net Value	<u>275,669.30</u>
Transportation Equipment	<u>2,870,132.26</u>
Motor Vehicles	3,698,500.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(828,367.74)</u>
Net Value	<u>2,870,132.26</u>
Furniture, Fixtures and Books	<u>35,000.00</u>
Furniture and Fixtures	35,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>-</u>
Net Value	<u>35,000.00</u>
Books	-
<i>Accumulated Depreciation - Books</i>	<u>-</u>
Net Value	<u>-</u>
Other Property, Plant and Equipment	<u>115,331.58</u>
Other Property, Plant and Equipment	173,442.25
<i>Accumulated Depreciation - Other PPE</i>	<u>(58,110.67)</u>
Net Value	<u>115,331.58</u>
Other Non- Current Assets	<u>7,482,804.54</u>
Other Assets	7,482,804.54
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>7,482,804.54</u>
TOTAL NON - CURRENT ASSETS	<u>12,972,276.17</u>
TOTAL ASSETS	<u>1,699,146,713.64</u>

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

Financial Liabilities	<u>34,895.06</u>
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Payables	<u>34,895.06</u>
Accounts Payable	34,895.06
Other Payables	-

Inter- Agency Payables	<u>263,648,558.59</u>
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Due to BIR	4,645.06
Due to GSIS	3,667.95
Due to PAG-IBIG	5,725.32
Due to Philhealth	437.50
Due to NGAs	5,708,605.11
Due to LGUs	257,896,198.40
Due to Other Funds	29,279.25

Intra- Agency Payables	<u>-</u>
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Due to Central Office	-
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Trust Liabilities	<u>236,316.34</u>
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Trust Liabilities	236,316.34
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Deferred Credits/ Unearned Income	<u>5,088.75</u>
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Other Deferred Credits	5,088.75
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Total Current Liabilities	263,924,858.74
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TOTAL LIABILITIES	<u>263,924,858.74</u>
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NET ASSETS/ EQUITY

Accumulated Surplus/ (Deficit)	1,435,221,854.90
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TOTAL NET ASSETS/ EQUITY	<u>1,435,221,854.90</u>
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TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>1,699,146,713.64</u></u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2016

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	49,723,459.55
Maintenance and Other Operating Expenses	14,032,525.69
Non-Cash Expenses	-
Total Current Operating Expenses	<u>63,755,985.24</u>
Surplus/ (Deficit) from Current Operations	<u>(63,755,985.24)</u>
Net Financial Assistance/ Subsidy	399,310,265.88
Sale of Assets	-
Surplus/ (Deficit) for the period	<u><u>335,554,280.64</u></u>

Annex B1

**DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FUND 101
 FOR THE QUARTER ENDING JUNE 30, 2016**

	Amount
Revenue	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	34,828,314.73
Total Salaries and Wages	34,828,314.73
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,995,181.82
Representation Allowance (RA)	712,500.00
Transportation Allowance (TA)	712,500.00
Clothing/ Uniform Allowance	835,000.00
Productivity Incentive Allowance	-
Overtime and Night Pay	44,277.85
Mid/ Year- End Bonus	5,745,902.00
Cash Gift	-
Other Bonuses and Allowances	-
Total Other Compensation	10,045,361.67
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	4,171,083.57
PAG-IBIG Contributions	99,700.00
Philhealth Contributions	360,087.50
Employees Compensation Insurance Premiums	99,523.08
Total Personnel Benefit Contributions	4,730,394.15
Other Personnel Benefits	
Other Personnel Benefits	119,389.00
Total Other Personnel Benefits	119,389.00
Total Personnel Services	49,723,459.55
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	2,975,764.80
Total Traveling Expenses	2,975,764.80
Training Expenses	

Training Expenses	3,822,019.31
Total Training Expenses	<u>3,822,019.31</u>
Supplies and Materials Expenses	
Office Supplies Expenses	302,392.86
Accountable Forms Expenses	15,560.00
Fuel, Oil and Lubricants Expenses	409,847.52
Other Supplies and Materials Expenses	37,826.75
Semi- Expendable Machinery & Equipment- ICT	85,349.00
Semi- Expendable Machinery & Equipment- Printing	19,356.00
Semi- Expendable Machinery & Equipment- Other	954.00
Semi- Expendable Furniture & Fixture Expense	20,590.00
Total Supplies and Materials Expenses	<u>891,876.13</u>
Utility Expenses	
Water Expenses	43,343.94
Electricity Expenses	354,327.40
Total Utility Expenses	<u>397,671.34</u>
Communication Expenses	
Postage and Courier Services	48,094.00
Telephone Expenses	448,269.48
Internet Subscription Expenses	80,326.68
Cable, Satellite, Telegraph, and Radio Expenses	6,025.01
Total Communication Expenses	<u>582,715.17</u>
Awards/ Rewards and Prizes	
Awards/ Rewards Expenses	420,000.00
Total Awards/ Rewards and Prizes	<u>420,000.00</u>
Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	54,996.00
Total Extraordinary Expenses	<u>54,996.00</u>
Professional Services	
Other Professional Services	97,197.04
Total Professional Services	<u>97,197.04</u>
General Services	
Janitorial Services	36,511.36
Security Services	195,255.96
Other General Services	3,714,328.20
Total General Services	<u>3,946,095.52</u>

Repairs and Maintenance	
Repair and Maintenance- Machinery and Equipment	36,480.00
Repair and Maintenance- Transportation Equipment	119,255.36
Total Repair and Maintenance	<u>155,735.36</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	35,384.02
Fidelity Bond Premiums	32,700.00
Insurance Expenses	33,114.28
Total Taxes, Insurance Premiums and Other Fees	<u>101,198.30</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	79,280.80
Rent/Lease Expenses	487,852.92
Subscription Expenses	20,123.00
Other Maintenance and Operating Expenses	-
Total Other Maintenance and Operating Expenses	<u>587,256.72</u>
Total Maintenance and Other Operating Expenses	<u>14,032,525.69</u>
Current Operating Expenses	<u>63,755,985.24</u>
Surplus (Deficit) from Current Operations	<u>63,755,985.24</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	375,196,763.14
Subsidy from Other NGAs	30,152,216.00
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>405,348,979.14</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Subsidies- Others	6,038,713.26
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>6,038,713.26</u>
Net Financial Assistance/ Subsidy	<u>399,310,265.88</u>
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	-
Total Gains	<u>-</u>
Surplus (Deficit) for the period	<u>335,554,280.64</u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2016

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	410,180,463.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	30,152,216.00
Receipt of Inter- Agency Fund Transfers	1,362,725.00
Receipt of Intra- Agency Fund Transfers	-
Other Receipts	5,774,314.63
Total Cash Inflows	<u>447,469,718.63</u>
Cash Outflows	
Remittance to National Treasury	(334,274.87)
Payment of Expenses	(91,872,980.13)
Purchase of Inventories	(1,067,684.49)
Grant of Cash Advances	(1,330,880.19)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(20,772,222.30)
Grant of Financial Assistance/ Subsidy	(280,191,533.15)
Release of Inter-Agency Fund Transfers	(2,996,662.58)
Release of Intra-Agency Fund Transfers	(433,273.23)
Reversal of Unutilized NCA	(40,618,123.53)
Total Cash Outflows	<u>(439,617,634.47)</u>
Net Cash Provided by (Used in) Operating Activities	<u>7,852,084.16</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, June 30, 2016	<u><u>22,003,007.67</u></u>

Annex C1

**DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING JUNE 30, 2016**

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>410,180,463.00</u>
Receipt of Notice of Cash Allocations	410,180,463.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>30,152,216.00</u>
Subsidy from Other NGAs	30,152,216.00
Receipt of Inter- Agency Fund Transfers	<u>1,362,725.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,362,725.00
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO	-
Other Receipts	<u>5,774,314.63</u>
Receipt of refund of cash advances	74,710.89
Receipt of Cash- Tax Remittance Advice	5,699,603.74
Total Cash Inflows	<u>447,469,718.63</u>
Cash Outflows	
Remittance to National Treasury	<u>(334,274.87)</u>
Payment of Expenses	<u>(91,872,980.13)</u>
Purchase of Inventories	<u>(1,067,684.49)</u>
Purchase of Inventories held for consumption	(1,067,684.49)
Grant of Cash Advances	<u>(1,330,880.19)</u>
Advances for Payroll	(9,500.00)
Advances to Officers and Employees	(1,321,380.19)
Advances to Special Disbursing Officer	-

Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(20,772,222.30)</u>
Remittance of taxes withheld not covered by TRA	(362,998.88)
Remittance to GSIS/Pag-ibig/Philhealth	(14,313,996.28)
Remittance of other payables	(6,095,227.14)
Adjustments	
Tax Remittance Advice	(5,699,603.74)
Grant of Financial Assistance/ Subsidy	<u>(280,191,533.15)</u>
Grant of Other Subsidies	(280,191,533.15)
Release of Inter-Agency Fund Transfers	<u>(2,996,662.58)</u>
Release of Intra-Agency Fund Transfers	<u>(433,273.23)</u>
Reversal of Unutilized NCA	<u>(40,618,123.53)</u>
Total Cash Outflows	<u>(445,317,238.21)</u>
Net Cash Provided by (Used in) Operating Activities	<u>2,152,480.42</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, June 30, 2016	<u><u>16,303,403.93</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE SEMESTER ENDING JUNE 30, 2016

	Note	Accumulated Surplus/ (Deficit)
Balance at January 1, 2016		1,411,501,732.48
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense		
Other Adjustments		
Restated Balance		<u>1,411,501,732.48</u>
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset		(311,834,158.22)
Surplus for the period		
Total recognized revenue and expenses for the period		<u>(311,834,158.22)</u>
Others		<u>-</u>
Balance at June 30, 2016		<u>1,099,667,574.26</u>
		1,099,667,574.26
		-

DILG REGION XIII (CARAGA)
BREAKDOWN OF EXPENSES
Fund 101
FOR THE SEMESTER ENDING JUNE 30, 2016

	<u>AMOUNT</u>
PERSONNEL SERVICES	49,723,459.55
MOOE	14,032,525.69
CAPITAL OUTLAY	-
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TOTAL	63,755,985.24
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