

TRIAL BALANCE
REGION XIII - CARAGA
FOR THE QUARTER ENDING MARCH 31, 2018
Fund 101

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	18,560,579.98	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	66,365,236.02	
Due from LGUs	1-03-03-030	444,515,954.32	
Due from Non-Government Organizations	1-03-05-030	302,087.69	
Advances to Officers & Employees	1-99-01-040	1,850.00	
Advances to Contractors	1-99-02-010	687,639.87	
Office Supplies Inventory	1-04-04-010	187,438.91	
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	1,234,541.00	
Furnitures and Fixtures	1-06-07-010	35,000.00	
Information and Communication Technology Equipment	1-06-05-030	4,797,478.74	
Communication Equipment	1-06-05-070	295,766.00	
Motor Vehicles	1-06-06-010	9,678,100.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	23,499,364.85	
Other Property, Plant and Equipment	1-06-99-990	525,776.52	
Other Assets	1-99-99-990	10,886,288.49	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		77,563.62
Accumulated Depreciation - Office Equipment	1-06-05-021		294,660.50
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		11,780.00
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,436,456.98
Accumulated Depreciation - Communication Equipment	1-06-05-071		63,370.75

SUB TOTAL		581,920,255.39	2,883,831.85
SUB TOTAL FORWARDED		581,920,255.39	2,883,831.85
Accumulated Depreciation - Transportation Equipment	1-06-06-011		3,012,028.69
Accumulated Depreciation - Other PPE	1-06-99-991		161,880.21
Accounts Payable	2-01-01-010		4,575,629.33
Due to BIR	2-02-01-010		10,194.48
Due to GSIS	2-02-01-020		6,364.67
Due to PAG- IBIG	2-02-01-030		0.00
Due to PHILHEALTH	2-02-01-040		200.00
Due to National Government Agencies	2-02-01-050		3,116,942.17
Due to Other Funds	2-03-01-050		97,597.55
Trust Liabilities	2-04-01-010		6,000.00
Guaranty/ Security Deposit Payable	2-04-01-040		2,306,204.58
Other Payables	2-99-99-990		6,956.64
Accumulated Surplus/ (Deficit)	3-01-01-010		544,742,048.58
Subsidy from National Government	4-03-01-010		57,433,128.69
Subsidy from Central Office	4-03-01-060		5,975,322.00
Miscellaneous Income	4-06-09-990		78.00
Salaries & Wages - Regular	5-01-01-010	23,111,258.79	
PERA	5-01-02-010	1,009,727.27	
Representation Allowance	5-01-02-020	1,362,500.00	
Transportation Allowance	5-01-02-030	1,362,500.00	
Clothing Allowance	5-01-02-040	984,000.00	
Other Bonuses and Allowances	5-01-02-990	575,094.66	
RLIP Contribution	5-01-03-010	2,761,745.69	
PAG-IBIG Contribution	5-01-03-020	50,300.00	
PHIC Contribution	5-01-03-030	227,399.44	
ECIP Contribution	5-01-03-040	50,300.00	
Other Personnel Benefits	5-01-04-990	1,897,529.05	
Travelling Expenses - Local	5-02-01-010	944,264.19	
Training Expenses	5-02-02-010	1,950,850.03	

SUB TOTAL		618,207,724.51	624,334,407.44
SUB TOTAL FORWARDED		618,207,724.51	624,334,407.44
Office Supplies Expenses	5-02-03-010	466,964.73	
Accountable Forms	5-02-03-020	1,750.00	
Fuel, Oil & Lubricants	5-02-03-090	193,047.85	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	86,650.00	
Semi- Expendable Mach & Equip. Expense-Other	5-02-03-210	2,930.00	
Other Supplies and Materials Expenses	5-02-03-990	18,813.35	
Water Expenses	5-02-04-010	20,751.00	
Electricity Expenses	5-02-04-020	195,306.30	
Postage & Courier Services	5-02-05-010	56,481.01	
Telephone Expenses	5-02-05-020	180,529.56	
Internet Subscription Expenses	5-02-05-030	43,027.05	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	3,624.99	
Awards/Rewards Expenses	5-02-06-010	118,000.00	
Other General Services	5-02-12-990	2,709,200.68	
Janitorial Services	5-02-12-020	55,500.00	
Security Services	5-02-12-030	91,941.63	
Other Professional Services	5-02-11-990	161,209.16	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	41,257.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	214,703.71	
Subsidies - Others	5-02-14-990	936,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	27,498.00	
Fidelity Bond Premium	5-02-15-020	15,150.00	
Printing & Publication Expenses	5-02-99-020	18,405.00	
Rent/Lease Expenses	5-02-99-050	455,335.28	
Subscription Expense	5-02-99-070	12,606.63	
GRAND TOTAL		624,334,407.44	624,334,407.44

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF MARCH 28, 2018

ASSETS	Amount
	CY 2018
Current Assets	
Cash and Cash Equivalents	84,935,816.00
Receivables	444,818,042.01
Inventories	187,438.91
Other Current Assets	689,489.87
Total Current Assets	530,630,786.79
Non - Current Assets	
Property, Plant and Equipment	34,280,439.36
Other Non-Current Assets	10,951,288.49
Total Non-Current Assets	45,231,727.85
Total Assets	575,862,514.64
LIABILITIES	
Current Liabilities	
Financial Liabilities	4,575,629.33
Inter- Agency Payables	3,231,298.87
Intra- Agency Payables	-
Total Current Liabilities	7,806,928.20
Non- Current Liabilities	
Trust Liabilities	2,312,204.58
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	6,956.64
Total Non-Current Liabilities	2,319,161.22
Total Liabilities	10,126,089.42

NET ASSETS/ EQUITY

Accumulated Surplus/ (Deficit)	565,736,425.22
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Total Net Assets/ Equity	<u>565,736,425.22</u>
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Total Liabilities and Net Assets/ Equity	<u>575,862,514.64</u>
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DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF MARCH 28, 2018

ASSETS	Amount
	<u>CY 2018</u>
Current Assets	
Cash and Cash Equivalents	<u>84,935,816.00</u>
Cash on Hand	<u>10,000.00</u>
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>18,560,579.98</u>
Cash in Bank - Local Currency, Current Account	18,560,579.98
Treasury/ Agency Cash Accounts	<u>66,365,236.02</u>
Cash- Treasury/ Agency Deposit, Regular	66,365,236.02
Cash- Tax Remittance Advice	-
Receivables	<u>444,818,042.01</u>
Inter- Agency Receivables	<u>444,515,954.32</u>
Due from LGUs	444,515,954.32
Other Receivables	<u>302,087.69</u>
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	302,087.69
Inventories	<u>187,438.91</u>
Inventory Held For Consumption	<u>187,438.91</u>
Office Supplies Inventory	187,438.91
Other Supplies and Materials Inventory	-
Semi-Expendable- Furniture & Fixture	-

Other Current Assets	<u>689,489.87</u>
Advances	<u>689,489.87</u>
Advances for Payroll	-
Advances to Officers and Employees	1,850.00
Advances to Contractors	687,639.87
TOTAL CURRENT ASSETS	<u>530,630,786.79</u>
Non- Current Assets	
Property, Plant and Equipment	<u>34,280,439.36</u>
Land Improvements	<u>194,589.38</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(77,563.62)</u>
Net Value	<u>194,589.38</u>
Machinery and Equipment	<u>3,533,297.51</u>
Office Equipment	1,234,541.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(294,660.50)</u>
Net Value	<u>939,880.50</u>
Information and Communication Technology Equipment	4,797,478.74
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(2,436,456.98)</u>
Net Value	<u>2,361,021.76</u>
Communication Equipment	295,766.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(63,370.75)</u>
Net Value	<u>232,395.25</u>
Transportation Equipment	<u>6,666,071.31</u>
Motor Vehicles	9,678,100.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(3,012,028.69)</u>
Net Value	<u>6,666,071.31</u>

Furniture, Fixtures and Books	<u>23,220.00</u>
Furniture and Fixtures	35,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(11,780.00)</u>
Net Value	<u>23,220.00</u>
Other Property, Plant and Equipment	<u>363,896.31</u>
Other Property, Plant and Equipment	525,776.52
<i>Accumulated Depreciation - Other PPE</i>	<u>(161,880.21)</u>
Net Value	<u>363,896.31</u>
Construction in Progress	<u>23,499,364.85</u>
Construction in Progress- Building & Other Structure	23,499,364.85
Other Non- Current Assets	<u>10,951,288.49</u>
Deposits	<u>65,000.00</u>
Guaranty Deposits	65,000.00
Other Assets	<u>10,886,288.49</u>
Other Assets	10,886,288.49
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>10,886,288.49</u>
TOTAL NON - CURRENT ASSETS	<u>45,231,727.85</u>
TOTAL ASSETS	<u><u>575,862,514.64</u></u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>4,575,629.33</u>
Payables	<u>4,575,629.33</u>
Accounts Payable	4,575,629.33

Inter- Agency Payables	<u>3,231,298.87</u>
Due to BIR	10,194.48
Due to GSIS	6,364.67
Due to PAG-IBIG	0.00
Due to Philhealth	200.00
Due to NGAs	3,116,942.17
Due to LGUs	-
Due to Other Funds	97,597.55
Intra- Agency Payables	<u>-</u>
Due to Central Office	-
Trust Liabilities	<u>2,312,204.58</u>
Trust Liabilities	6,000.00
Guaranty/ Security Deposit Payable	2,306,204.58
Other Payables	<u>6,956.64</u>
Other Payables	6,956.64
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	10,126,089.42
TOTAL LIABILITIES	<u>10,126,089.42</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	565,736,425.22
TOTAL NET ASSETS/ EQUITY	<u>565,736,425.22</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>575,862,514.64</u></u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED MARCH 31, 2018

	Amount
	<u>CY 2018</u>
Revenue	
	78.00
Total Revenue	<u>78.00</u>
Less: Current Operating Expenses	
Personnel Services	33,392,354.90
Maintenance and Other Operating Expenses	8,085,797.15
Non-Cash Expenses	-
Total Current Operating Expenses	<u>41,478,152.05</u>
Surplus/ (Deficit) from Current Operations	<u>(41,478,074.05)</u>
Net Financial Assistance/ Subsidy	62,472,450.69
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>20,994,376.64</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDED MARCH 31, 2018

	AMOUNT
	CY 2018
Revenue	78.00
Other Non- Operating Income	78.00
Miscellaneous Income	78.00
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	23,111,258.79
Total Salaries and Wages	23,111,258.79
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,009,727.27
Representation Allowance (RA)	1,362,500.00
Transportation Allowance (TA)	1,362,500.00
Clothing/ Uniform Allowance	984,000.00
Productivity Incentive Allowance	-
Overtime and Night Pay	-
Mid/ Year- End Bonus	-
Cash Gift	-
Other Bonuses and Allowances	575,094.66
Total Other Compensation	5,293,821.93
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	2,761,745.69
PAG-IBIG Contributions	50,300.00
Philhealth Contributions	227,399.44
Employees Compensation Insurance Premiums	50,300.00
Total Personnel Benefit Contributions	3,089,745.13

Other Personnel Benefits

Other Personnel Benefits	1,897,529.05
Terminal Leave Benefits	-

Total Other Personnel Benefits	<u>1,897,529.05</u>
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Total Personnel Services	<u>33,392,354.90</u>
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Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	944,264.19
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Total Traveling Expenses	<u>944,264.19</u>
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Training Expenses

Training Expenses	1,950,850.03
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Total Training Expenses	<u>1,950,850.03</u>
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Supplies and Materials Expenses

Office Supplies Expenses	466,964.73
Accountable Forms Expenses	1,750.00
Fuel, Oil and Lubricants Expenses	193,047.85
Other Supplies and Materials Expenses	18,813.35
Semi- Expendable Machinery & Equipment- Office Equipment	86,650.00
Semi- Expendable Machinery & Equipment- ICT	-
Semi- Expendable Machinery & Equipment- Printing	-
Semi- Expendable Machinery & Equipment- Other	2,930.00
Semi- Expendable Machinery & Equipment- Books	-
Semi- Expendable Furniture & Fixture Expense	-

Total Supplies and Materials Expenses	<u>770,155.93</u>
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Utility Expenses

Water Expenses	20,751.00
Electricity Expenses	195,306.30

Total Utility Expenses	<u>216,057.30</u>
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Communication Expenses

Postage and Courier Services	56,481.01
Telephone Expenses	180,529.56
Internet Subscription Expenses	43,027.05
Cable, Satellite, Telegraph, and Radio Expenses	3,624.99

Total Communication Expenses	283,662.61
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	118,000.00
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Total Awards/ Rewards and Prizes	118,000.00
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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	161,209.16
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Total Professional Services	161,209.16
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General Services

Janitorial Services	55,500.00
Security Services	91,941.63
Other General Services	2,709,200.68

Total General Services	2,856,642.31
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Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	41,257.00
Repair and Maintenance- Transportation Equipment	214,703.71
Repair and Maintenance- Furniture and Fixtures	-

Total Repair and Maintenance	255,960.71
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Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	15,150.00
Insurance Expenses	-
Total Taxes, Insurance Premiums and Other Fees	<u>15,150.00</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	18,405.00
Representation Expenses	-
Rent/Lease Expenses	455,335.28
Subscription Expenses	12,606.63
Total Other Maintenance and Operating Expenses	<u>486,346.91</u>
Total Maintenance and Other Operating Expenses	<u>8,085,797.15</u>
Non- Cash Expenses	
Depreciation	
Depreciation- Land Improvements	-
Depreciation- Machinery and Equipment	-
Depreciation- Transportation Equipment	-
Depreciation- Furniture, Fixtures and Books	-
Depreciation- Other Property, Plant and Equipment	-
Total Depreciation	<u>-</u>
Total Non- Cash Expenses	<u>-</u>
Current Operating Expenses	<u>41,478,152.05</u>
Surplus (Deficit) from Current Operations	<u>41,478,074.05</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	57,433,128.69
Subsidy from Other NGAs	-
Subsidy from Central Office	5,975,322.00
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>63,408,450.69</u>

Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Financial Assistance to LGUs	-
Subsidies- Others	936,000.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>936,000.00</u>
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Net Financial Assistance/ Subsidy	<u>62,472,450.69</u>
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Other Non- Operating Income

Losses

Loss on Sale of PPE	<u>-</u>
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Total Losses	<u>-</u>
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Surplus (Deficit) for the period	<u><u>20,994,376.64</u></u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED MARCH 31, 2018

Amount

CY 2018

Cash Flows From Operating Activities**Cash Inflows**

Receipt of Notice of Cash Allocations	53,940,762.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	5,975,322.00
Receipt of Inter- Agency Fund Transfers	595,000.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	6,000.00
Other Receipts	69,763,489.07
Total Cash Inflows	130,280,573.07

Cash Outflows

Remittance to National Treasury	(65,347.72)
Payment of Expenses	(52,712,851.35)
Purchase of Inventories	(616,706.88)
Grant of Cash Advances	(175,526.92)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(12,652,328.46)
Tax Remittance Advice	(3,538,893.83)
Grant of Financial Assistance/ Subsidy	(1,580,000.00)
Release of Inter-Agency Fund Transfers	(595,000.00)
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	(29,820.79)
Total Cash Outflows	(71,966,475.95)

Net Cash Provided by (Used in) Operating Activities**58,314,097.12****Cash Outflow**

Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-

Net Cash Provided by (Used in) Investing Activities

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Cash Flows from Financing Activities

-

Cash and Cash Equivalents, January 1, 2018**26,621,718.88****Cash and Cash Equivalents, March 31, 2018****84,935,816.00**

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDED MARCH 31, 2018

	Amount
	<u>CY 2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>53,940,762.00</u>
Receipt of Notice of Cash Allocations	53,940,762.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>5,975,322.00</u>
Subsidy from Other NGAs	5,975,322.00
Receipt of Inter- Agency Fund Transfers	<u>595,000.00</u>
Receipt of funds for the implementation of projects from NGAs/LGI	595,000.00
Receipt of funds for other inter-agency transactions	-
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/pr	-
Trust Receipts	<u>6,000.00</u>
Collection of Other Trust Receipts	6,000.00
Other Receipts	<u>69,763,489.07</u>
Receipt of refund of cash advances	65,347.72
Receipt of Cash- Tax Remittance Advice	3,538,893.83
Other Miscellaneous Receipts	66,159,247.52
Total Cash Inflows	<u>130,280,573.07</u>
Cash Outflows	

Remittance to National Treasury	<u>(65,347.72)</u>
Payment of Expenses	<u>(52,712,851.35)</u>
Payment of Personnel Services	(18,211,859.66)
Payment of Maintenance and other Operating Expenses	(34,500,991.69)
Purchase of Inventories	<u>(616,706.88)</u>
Purchase of Inventories held for consumption	(616,706.88)
Grant of Cash Advances	<u>(175,526.92)</u>
Advances for Payroll	(88,636.36)
Advances to Officers and Employees	(86,890.56)
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory De	<u>(12,652,328.46)</u>
Remittance of taxes withheld not covered by TRA	(285,058.54)
Remittance to GSIS/Pag-ibig/Philhealth	(9,325,463.94)
Remittance of other payables	(3,041,805.98)
Adjustments	
Tax Remittance Advice	(3,538,893.83)
Grant of Financial Assistance/ Subsidy	<u>(1,580,000.00)</u>
Grant of Other Subsidies	(1,580,000.00)
Release of Inter-Agency Fund Transfers	<u>(595,000.00)</u>
Release of Intra-Agency Fund Transfers	<u>-</u>
Reversal of Unutilized NCA	<u>(29,820.79)</u>
Total Cash Outflows	<u>(71,966,475.95)</u>
Net Cash Provided by (Used in) Operating Activities	<u>58,314,097.12</u>

Cash Flows from Investing Activities

Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-

Net Cash Provided by (Used in) Investing Activities	-
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Cash Flows from Financing Activities	-
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Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>
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Cash and Cash Equivalents, March 31, 2018	<u><u>84,935,816.00</u></u>
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DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE QUARTER ENDED MARCH 31, 2018

	AMOUNT
	<u>CY 2018</u>
Balance at January 1, 2018	643,384,247.11
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(98,642,198.53)
Other Adjustments	
Restated Balance	<u>544,742,048.58</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	<u>20,994,376.64</u>
Total recognized revenue and expenses for the period	<u>20,994,376.64</u>
Others	<u>-</u>
Balance as of March 8, 2018	<u>565,736,425.22</u>