

TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDING JUNE 30, 2019
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	18,391,818.00	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	147,748.82	
Due from LGUs	1-03-03-030	161,200,749.75	
Due from Non-Government Organizations	1-03-05-030	964,793.49	
Advances for Payroll	1-99-01-020	8,343.86	
Advances to Officers & Employees	1-99-01-040	5,600.00	
Advances to Contractors	1-99-02-010	1,989,948.99	
Office Supplies Inventory	1-04-04-010	215,836.63	
Other Supplies and Materials Inventory	1-04-04-990	83,635.27	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	2,382,839.00	
Furnitures and Fixtures	1-06-07-010	1,246,489.00	
Information and Communication Technology Equipment	1-06-05-030	7,367,423.20	
Communication Equipment	1-06-05-070	352,668.00	
Motor Vehicles	1-06-06-010	8,969,600.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	33,953,813.57	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	10,121,571.72	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		103,418.15
Accumulated Depreciation - Office Equipment	1-06-05-021		628,010.43
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		21,783.66
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,005,474.66
Accumulated Depreciation - Communication Equipment	1-06-05-071		77,569.81
Accumulated Depreciation - Transportation Equipment	1-06-06-011		3,540,284.05
Sub Total		248,243,138.68	8,376,540.76

Sub Total Forwarded		248,243,138.68	8,376,540.76
Accumulated Depreciation - Other PPE	1-06-99-991		194,100.70
Accounts Payable	2-01-01-010		1,371,589.08
Due to GSIS	2-02-01-020		26,890.65
Due to PHILHEALTH	2-02-01-040		298.62
Due to National Government Agencies	2-02-01-050		3,783,524.49
Due to Other Funds	2-03-01-050		141,516.40
Trust Liabilities	2-04-01-010		55,095.00
Guaranty/ Security Deposit Payable	2-04-01-040		1,139,966.14
Accumulated Surplus/ (Deficit)	3-01-01-010		209,370,458.28
Subsidy from National Government	4-03-01-010		102,218,802.23
Subsidy from Central Office	4-03-01-060		30,447,329.92
Salaries & Wages - Regular	5-01-01-010	52,959,940.95	
PERA	5-01-02-010	2,108,909.09	
Representation Allowance	5-01-02-020	2,686,250.00	
Transportation Allowance	5-01-02-030	2,686,250.00	
Clothing Allowance	5-01-02-040	1,032,000.00	
Mid/Year - End Bonus	5-01-02-140	8,735,922.00	
RLIP Contribution	5-01-03-010	6,344,517.15	
PAG-IBIG Contribution	5-01-03-020	105,700.00	
PHIC Contribution	5-01-03-030	477,046.67	
ECIP Contribution	5-01-03-040	106,600.00	
Terminal Leave Benefits	5-01-04-030	1,401,307.92	
Other Personnel Benefits	5-01-04-990	82,758.82	
Travelling Expenses - Local	5-02-01-010	3,331,472.38	
Training Expenses	5-02-02-010	4,259,630.85	
Office Supplies Expenses	5-02-03-010	301,070.71	
Accountable Forms	5-02-03-020	4,800.00	
Fuel, Oil & Lubricants	5-02-03-090	391,577.62	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	104,376.35	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	197,473.00	
Other Supplies and Materials Expenses	5-02-03-990	104,968.98	
Water Expenses	5-02-04-010	58,575.57	
Sub Total		335,724,286.74	357,126,112.27
Sub Total Forwarded		335,724,286.74	357,126,112.27

Electricity Expenses	5-02-04-020	410,573.55	
Postage & Courier Services	5-02-05-010	91,762.50	
Telephone Expenses	5-02-05-020	426,364.89	
Internet Subscription Expenses	5-02-05-030	56,224.45	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	21,880.63	
Awards/Rewards Expenses	5-02-06-010	266,000.00	
Prizes	5-02-06-020	200,000.00	
Other General Services	5-02-12-990	4,732,346.07	
Janitorial Services	5-02-12-020	70,136.96	
Security Services	5-02-12-030	376,683.22	
Other Professional Services	5-02-11-990	365,541.52	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	2,750.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	197,182.07	
Subsidies - Others	5-02-14-990	13,160,114.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	54,996.00	
Taxes, Duties & Licenses	5-02-15-010	37,095.72	
Fidelity Bond Premium	5-02-15-020	81,450.00	
Insurance Expenses	5-02-15-030	114,350.35	
Printing & Publication Expenses	5-02-99-020	30,304.50	
Rent/Lease Expenses	5-02-99-050	670,219.10	
Membership Dues and Contribution to Organization	5-02-99-060	10,000.00	
Subscription Expense	5-02-99-070	25,850.00	
GRAND TOTAL		357,126,112.27	357,126,112.27

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2019

ASSETS	Amount
	CY 2019
Current Assets	
Cash and Cash Equivalents	18,549,566.82
Receivables	162,165,543.24
Inventories	299,471.90
Other Current Assets	2,003,892.85
Total Current Assets	183,018,474.81
Non - Current Assets	
Property, Plant and Equipment	46,414,620.83
Other Non-Current Assets	10,239,401.58
Total Non-Current Assets	56,654,022.41
Total Assets	239,672,497.22
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,371,589.08
Inter- Agency Payables	3,952,230.16
Intra- Agency Payables	-
Total Current Liabilities	5,323,819.24
Non- Current Liabilities	
Trust Liabilities	1,195,061.14
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	0.00
Total Non-Current Liabilities	1,195,061.14
Total Liabilities	6,518,880.38
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	233,153,616.84
Total Net Assets/ Equity	233,153,616.84
Total Liabilities and Net Assets/ Equity	239,672,497.22

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF JUNE 30, 2019

Amount

ASSETS**Current Assets**

Cash and Cash Equivalents **18,549,566.82**

Cash on Hand **10,000.00**

Cash- Collecting Officer -
 Petty Cash 10,000.00

Cash in Bank - Local Currency **18,391,818.00**

Cash in Bank - Local Currency, Current Account 18,391,818.00

Treasury/ Agency Cash Accounts **147,748.82**

Cash- Treasury/ Agency Deposit, Regular 147,748.82
 Cash- Tax Remittance Advice -

Receivables **162,165,543.24**

Inter- Agency Receivables **161,200,749.75**

Due from LGUs 161,200,749.75

Intra- Agency Receivables
 Due from Central Office
 Due from Bureaus
 Due from Regional Offices
 Due from Operating Units

Other Receivables **964,793.49**

Due from Officers & Employees -
 Receivables - Disallowances/ Charges -
 Due from NGOs/ People's Organization 964,793.49

Inventories **299,471.90**

Inventory Held For Consumption **299,471.90**

Office Supplies Inventory 215,836.63
 Other Supplies and Materials Inventory 83,635.27
 Semi-Expendable- ICT Equipment 0.00
 Semi-Expendable- Communication Equipment -
 Semi-Expendable- Other Machinery & Equipment -
 Semi-Expendable- Furniture & Fixture -

Other Current Assets	<u>2,003,892.85</u>
Advances	<u>2,003,892.85</u>
Advances for Payroll	8,343.86
Advances to Officers and Employees	5,600.00
Advances to Contractors	1,989,948.99
TOTAL CURRENT ASSETS	<u>183,018,474.81</u>
Non- Current Assets	
Property, Plant and Equipment	<u>46,414,620.83</u>
Land Improvements	<u>168,734.85</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(103,418.15)</u>
Net Value	<u>168,734.85</u>
Machinery and Equipment	<u>5,391,875.30</u>
Office Equipment	2,382,839.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(628,010.43)</u>
Net Value	<u>1,754,828.57</u>
Information and Communication Technology Equipment	7,367,423.20
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(4,005,474.66)</u>
Net Value	<u>3,361,948.54</u>
Communication Equipment	352,668.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(77,569.81)</u>
Net Value	<u>275,098.19</u>
Printing Equipment	-
<i>Accumulated Depreciation - Printing Equipment</i>	<u>-</u>
Net Value	<u>-</u>
Transportation Equipment	<u>5,429,315.95</u>
Motor Vehicles	8,969,600.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(3,540,284.05)</u>
Net Value	<u>5,429,315.95</u>
Furniture, Fixtures and Books	<u>1,224,705.34</u>
Furniture and Fixtures	1,246,489.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(21,783.66)</u>
Net Value	<u>1,224,705.34</u>

Other Property, Plant and Equipment	<u>246,175.82</u>
Other Property, Plant and Equipment	440,276.52
Accumulated Depreciation - Other PPE	<u>(194,100.70)</u>
Net Value	<u>246,175.82</u>
Construction in Progress	<u>33,953,813.57</u>
Construction in Progress- Building & Other Structure	33,953,813.57
Other Non- Current Assets	<u>10,239,401.58</u>
Deposits	<u>117,829.86</u>
Guaranty Deposits	117,829.86
Other Assets	<u>10,121,571.72</u>
Other Assets	10,121,571.72
Accumulated Impairment Losses - Other Asset	<u>-</u>
Net Value	<u>10,121,571.72</u>
TOTAL NON - CURRENT ASSETS	<u>56,654,022.41</u>
TOTAL ASSETS	<u><u>239,672,497.22</u></u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>1,371,589.08</u>
Payables	<u>1,371,589.08</u>
Accounts Payable	1,371,589.08
Inter- Agency Payables	<u>3,952,230.16</u>
Due to BIR	0.00
Due to GSIS	26,890.65
Due to PAG-IBIG	-
Due to Philhealth	298.62
Due to NGAs	3,783,524.49
Due to LGUs	-
Due to Other Funds	141,516.40

Trust Liabilities	<u>1,195,061.14</u>
Trust Liabilities	55,095.00
Guaranty/ Security Deposit Payable	1,139,966.14
Other Payables	<u>0.00</u>
Other Payables	0.00
Total Current Liabilities	6,518,880.38
TOTAL LIABILITIES	<u>6,518,880.38</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	233,153,616.84
TOTAL NET ASSETS/ EQUITY	<u>233,153,616.84</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>239,672,497.22</u></u>

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**DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2019**

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	78,727,202.60
Maintenance and Other Operating Expenses	16,995,656.99
Non-Cash Expenses	-
Total Current Operating Expenses	<u>95,722,859.59</u>
Surplus/ (Deficit) from Current Operations	<u>(95,722,859.59)</u>
Net Financial Assistance/ Subsidy	119,506,018.15
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>23,783,158.56</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2019

	AMOUNT
Revenue	-
Other Non- Operating Income	-
Miscellaneous Income	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	52,959,940.95
Total Salaries and Wages	52,959,940.95
Other Compensation	
Personal Economic Relief Allowance (PERA)	2,108,909.09
Representation Allowance (RA)	2,686,250.00
Transportation Allowance (TA)	2,686,250.00
Clothing/ Uniform Allowance	1,032,000.00
Overtime and Night Pay	-
Mid/ Year- End Bonus	8,735,922.00
Cash Gift	-
Other Bonuses and Allowances	-
Total Other Compensation	17,249,331.09
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	6,344,517.15
PAG-IBIG Contributions	105,700.00
Philhealth Contributions	477,046.67
Employees Compensation Insurance Premiums	106,600.00
Total Personnel Benefit Contributions	7,033,863.82
Other Personnel Benefits	
Other Personnel Benefits	82,758.82
Terminal Leave Benefits	1,401,307.92
Total Other Personnel Benefits	1,484,066.74
Total Personnel Services	78,727,202.60

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses- Local 3,331,472.38

Total Traveling Expenses 3,331,472.38

Training Expenses

Training Expenses 4,259,630.85

Total Training Expenses 4,259,630.85

Supplies and Materials Expenses

Office Supplies Expenses 301,070.71

Accountable Forms Expenses 4,800.00

Fuel, Oil and Lubricants Expenses 391,577.62

Other Supplies and Materials Expenses 104,968.98

Semi- Expendable Machinery & Equipment- Office Equipment -

Semi- Expendable Machinery & Equipment- ICT 104,376.35

Semi- Expendable Machinery & Equipment- Printing -

Semi- Expendable Machinery & Equipment- Other -

Semi- Expendable Machinery & Equipment- Communication -

Semi- Expendable Machinery & Equipment- Books -

Semi- Expendable Furniture & Fixture Expense 197,473.00

Total Supplies and Materials Expenses 1,104,266.66

Utility Expenses

Water Expenses 58,575.57

Electricity Expenses 410,573.55

Total Utility Expenses 469,149.12

Communication Expenses

Postage and Courier Services 91,762.50

Telephone Expenses 426,364.89

Internet Subscription Expenses 56,224.45

Cable, Satellite, Telegraph, and Radio Expenses 21,880.63

Total Communication Expenses 596,232.47

Awards/ Rewards and Prizes

Awards/ Rewards Expenses 266,000.00

Prizes 200,000.00

Total Awards/ Rewards and Prizes 466,000.00

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses 54,996.00

Total Extraordinary Expenses 54,996.00

Professional Services	
Other Professional Services	365,541.52
Auditing Expenses	
Total Professional Services	<u>365,541.52</u>
General Services	
Janitorial Services	70,136.96
Security Services	376,683.22
Other General Services	4,732,346.07
Total General Services	<u>5,179,166.25</u>
Repairs and Maintenance	
Repair and Maintenance- Machinery and Equipment	2,750.00
Repair and Maintenance- Transportation Equipment	197,182.07
Repair and Maintenance- Furniture and Fixtures	-
Total Repair and Maintenance	<u>199,932.07</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	37,095.72
Fidelity Bond Premiums	81,450.00
Insurance Expenses	114,350.35
Membership Dues and Contribution to Organization	10,000.00
Total Taxes, Insurance Premiums and Other Fees	<u>242,896.07</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	30,304.50
Representation Expenses	-
Rent/Lease Expenses	670,219.10
Subscription Expenses	25,850.00
Total Other Maintenance and Operating Expenses	<u>726,373.60</u>
Total Maintenance and Other Operating Expenses	<u>16,995,656.99</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>95,722,859.59</u>
Surplus (Deficit) from Current Operations	<u>95,722,859.59</u>

Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs

Subsidy from National Government	102,218,802.23
Subsidy from Other NGAs	-
Subsidy from Central Office	30,447,329.92

Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>132,666,132.15</u>
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Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Financial Assistance to LGUs	-
Subsidies- Others	13,160,114.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>13,160,114.00</u>
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Net Financial Assistance/ Subsidy	<u>119,506,018.15</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>23,783,158.56</u></u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2019

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	102,471,962.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	30,447,329.92
Receipt of Inter- Agency Fund Transfers	615,625.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	-
Other Receipts	<u>7,751,605.08</u>
Total Cash Inflows	<u>141,286,522.00</u>
Cash Outflows	
Remittance to National Treasury	(147,748.82)
Payment of Expenses	(68,786,153.65)
Purchase of Inventories	(1,036,174.78)
Grant of Cash Advances	(2,863,669.14)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(28,437,596.78)
Tax Remittance Advice	(7,617,680.60)
Grant of Financial Assistance/ Subsidy	(11,405,000.00)
Release of Inter-Agency Fund Transfers	(3,257,706.92)
Release of Intra-Agency Fund Transfers	(139,604.08)
Reversal of Unutilized NCA	<u>(7,868,582.88)</u>
Total Cash Outflows	<u>(131,559,917.65)</u>
Net Cash Provided by (Used in) Operating Activities	<u>9,726,604.35</u>
Cash Outflow	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(1,025,421.67)
Net Cash Provided by (Used in) Investing Activities	<u>(1,025,421.67)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2019	<u>9,848,384.14</u>
Cash and Cash Equivalents, June 30, 2019	<u><u>18,549,566.82</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2019

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>102,471,962.00</u>
Receipt of Notice of Cash Allocations	102,471,962.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>30,447,329.92</u>
Subsidy from Other NGAs	30,447,329.92
Receipt of Inter- Agency Fund Transfers	<u>615,625.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	615,625.00
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/projects	-
Trust Receipts	<u>-</u>
Collection of Other Trust Receipts	-
Other Receipts	<u>7,751,605.08</u>
Receipt of refund of cash advances	133,924.48
Receipt of Cash- Tax Remittance Advice	7,617,680.60
Other Miscellaneous Receipts	-
Total Cash Inflows	<u>141,286,522.00</u>
Cash Outflows	
Remittance to National Treasury	<u>(147,748.82)</u>
Payment of Expenses	<u>(68,786,153.65)</u>
Payment of Personnel Services	(44,605,420.66)
Payment of Maintenance and other Operating Expenses	(24,180,732.99)

Purchase of Inventories	<u>(1,036,174.78)</u>
Purchase of Inventories held for consumption	(1,036,174.78)
Grant of Cash Advances	<u>(2,863,669.14)</u>
Advances for Payroll	(364,333.34)
Advances to Officers and Employees	(182,627.84)
Advances to Contractors	(2,316,707.96)
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(28,437,596.78)</u>
Remittance of taxes withheld not covered by TRA	(225,247.40)
Remittance to GSIS/Pag-ibig/Philhealth	(21,066,239.09)
Remittance of other payables	(7,146,110.29)
Adjustments	
Tax Remittance Advice	(7,617,680.60)
Grant of Financial Assistance/ Subsidy	<u>(11,405,000.00)</u>
Grant of Other Subsidies	(11,405,000.00)
Release of Inter-Agency Fund Transfers	<u>(3,257,706.92)</u>
Release of Intra-Agency Fund Transfers	<u>(139,604.08)</u>
Reversal of Unutilized NCA	<u>(7,868,582.88)</u>
Total Cash Outflows	<u>(131,559,917.65)</u>
Net Cash Provided by (Used in) Operating Activities	<u>9,726,604.35</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(1,025,421.67)
Net Cash Provided by (Used in) Investing Activities	<u>(1,025,421.67)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2019	<u>9,848,384.14</u>
Cash and Cash Equivalents, June 30, 2019	<u><u>18,549,566.82</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED JUNE 30, 2019

	AMOUNT
Balance at January 1, 2019	295,400,607.61
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(86,030,149.33)
Other Adjustments	
Restated Balance	209,370,458.28
 Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	23,783,158.56
Total recognized revenue and expenses for the period	23,783,158.56
 Others	
 Balance as of June 30, 2019	233,153,616.84