

TRIAL BALANCE
 REGION XIII - CARAGA
 AS OF THE QUARTER ENDING SEPTEMBER 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	16,165,337.60	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	3,364,309.07	
Due from LGUs	1-03-03-030	97,542,790.54	
Advances for Payroll	1-99-01-020	26,852.94	
Advances to Officers & Employees	1-99-01-040	63,230.00	
Advances to Contractors	1-99-02-010	1,458,611.07	
Office Supplies Inventory	1-04-04-010	172,995.00	
Other Supplies and Materials Inventory	1-04-04-990	88,163.56	
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	44,136,806.99	
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		194,299,947.07	8,376,540.76

Sub Total Forwarded		194,299,947.07	8,376,540.76
Accumulated Depreciation - Other PPE	1-06-99-991		194,100.70
Accounts Payable	2-01-01-010		8,961,816.16
Due to GSIS	2-02-01-020		611.08
Due to National Government Agencies	2-02-01-050		4,518,935.84
Trust Liabilities	2-04-01-010		32,921.76
Guaranty/ Security Deposit Payable	2-04-01-040		1,494,191.42
Accumulated Surplus/ (Deficit)	3-01-01-010		143,733,960.98
Subsidy from National Government	4-03-01-010		126,871,888.79
Subsidy from Central Office	4-03-01-060		57,986,258.92
Salaries & Wages - Regular	5-01-01-010	79,572,823.48	
PERA	5-01-02-010	3,179,909.09	
Representation Allowance	5-01-02-020	4,050,568.18	
Transportation Allowance	5-01-02-030	4,050,568.18	
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	9,560,996.17	
PAG-IBIG Contribution	5-01-03-020	159,300.00	
PHIC Contribution	5-01-03-030	717,828.63	
ECIP Contribution	5-01-03-040	160,200.00	
Terminal Leave Benefits	5-01-04-030	1,567,744.35	
Other Personnel Benefits	5-01-04-990	151,450.11	
Travelling Expenses - Local	5-02-01-010	5,803,255.46	
Training Expenses	5-02-02-010	8,828,098.73	
Office Supplies Expenses	5-02-03-010	553,981.02	
Accountable Forms	5-02-03-020	10,800.00	
Fuel, Oil & Lubricants	5-02-03-090	653,284.18	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	141,657.15	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	197,473.00	
Other Supplies and Materials Expenses	5-02-03-990	206,341.56	
Water Expenses	5-02-04-010	88,598.38	
Sub Total		323,722,746.74	352,171,226.41

Sub Total Forwarded		323,722,746.74	352,171,226.41
Electricity Expenses	5-02-04-020	629,853.84	
Postage & Courier Services	5-02-05-010	132,625.42	
Telephone Expenses	5-02-05-020	661,171.79	
Internet Subscription Expenses	5-02-05-030	449,590.21	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	26,386.63	
Awards/Rewards Expenses	5-02-06-010	500,000.00	
Prizes	5-02-06-020	200,000.00	
Other General Services	5-02-12-990	8,049,100.84	
Janitorial Services	5-02-12-020	80,201.96	
Security Services	5-02-12-030	597,133.18	
Other Professional Services	5-02-11-990	478,463.04	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	8,850.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	330,666.83	
Subsidies - Others	5-02-14-990	14,605,114.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	82,494.00	
Taxes, Duties & Licenses	5-02-15-010	56,608.20	
Fidelity Bond Premium	5-02-15-020	87,825.00	
Insurance Expenses	5-02-15-030	142,809.85	
Printing & Publication Expenses	5-02-99-020	76,363.50	
Rent/Lease Expenses	5-02-99-050	1,204,854.38	
Membership Dues and Contribution to Organization	5-02-99-060	10,000.00	
Subscription Expense	5-02-99-070	38,367.00	
GRAND TOTAL		352,171,226.41	352,171,226.41

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

ASSETS	Amount
	CY 2019
Current Assets	
Cash and Cash Equivalents	19,539,646.67
Receivables	97,542,790.54
Inventories	261,158.56
Other Current Assets	1,548,694.01
Total Current Assets	118,892,289.78
Non - Current Assets	
Property, Plant and Equipment	56,597,614.25
Other Non-Current Assets	10,239,401.58
Total Non-Current Assets	66,837,015.83
Total Assets	185,729,305.61
LIABILITIES	
Current Liabilities	
Financial Liabilities	8,961,816.16
Inter- Agency Payables	4,519,546.92
Intra- Agency Payables	-
Total Current Liabilities	13,481,363.08
Non- Current Liabilities	
Trust Liabilities	1,527,113.18
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	-
Total Non-Current Liabilities	1,527,113.18
Total Liabilities	15,008,476.26
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	170,720,829.35
Total Net Assets/ Equity	170,720,829.35
Total Liabilities and Net Assets/ Equity	185,729,305.61

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

Amount

ASSETS**Current Assets**

Cash and Cash Equivalents 19,539,646.67

Cash on Hand 10,000.00

Cash- Collecting Officer -
 Petty Cash 10,000.00

Cash in Bank - Local Currency 16,165,337.60

Cash in Bank - Local Currency, Current Account 16,165,337.60

Treasury/ Agency Cash Accounts 3,364,309.07

Cash- Treasury/ Agency Deposit, Regular 3,364,309.07
 Cash- Tax Remittance Advice -

Receivables 97,542,790.54

Inter- Agency Receivables 97,542,790.54

Due from LGUs 97,542,790.54

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

Other Receivables -

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

Inventories 261,158.56

Inventory Held For Consumption 261,158.56

Office Supplies Inventory 172,995.00
 Other Supplies and Materials Inventory 88,163.56
 Semi-Expendable- ICT Equipment -
 Semi-Expendable- Communication Equipment -
 Semi-Expendable- Other Machinery & Equipment -
 Semi-Expendable- Furniture & Fixture -

Other Current Assets	<u>1,548,694.01</u>
Advances	<u>1,548,694.01</u>
Advances for Payroll	26,852.94
Advances to Officers and Employees	63,230.00
Advances to Contractors	1,458,611.07
TOTAL CURRENT ASSETS	<u>118,892,289.78</u>
Non- Current Assets	
Property, Plant and Equipment	<u>56,597,614.25</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
<i>Accumulated Depreciation - Other PPE</i>	<u>(194,100.70)</u>
Net Value	<u>246,175.82</u>
 Construction in Progress	 <u>44,136,806.99</u>
Construction in Progress- Building & Other Structure	44,136,806.99
 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
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>10,121,571.72</u>
 TOTAL NON - CURRENT ASSETS	 <u>66,837,015.83</u>
 TOTAL ASSETS	 <u>185,729,305.61</u>
 LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
 Financial Liabilities	 <u>8,961,816.16</u>
Payables	<u>8,961,816.16</u>
Accounts Payable	8,961,816.16
 Inter- Agency Payables	 <u>4,519,546.92</u>
Due to BIR	-
Due to GSIS	611.08
Due to PAG-IBIG	-
Due to Philhealth	-
Due to NGAs	4,518,935.84
Due to LGUs	-
Due to Other Funds	-

Trust Liabilities	<u>1,527,113.18</u>
Trust Liabilities	32,921.76
Guaranty/ Security Deposit Payable	1,494,191.42
Other Payables	<u>-</u>
Other Payables	-
Total Current Liabilities	15,008,476.26
TOTAL LIABILITIES	<u>15,008,476.26</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	170,720,829.35
TOTAL NET ASSETS/ EQUITY	<u>170,720,829.35</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>185,729,305.61</u></u>

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

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	112,939,310.19
Maintenance and Other Operating Expenses	30,326,855.15
Non-Cash Expenses	-
Total Current Operating Expenses	<u>143,266,165.34</u>
Surplus/ (Deficit) from Current Operations	<u>(143,266,165.34)</u>
Net Financial Assistance/ Subsidy	170,253,033.71
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>26,986,868.37</u></u>

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

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	112,939,310.19
Maintenance and Other Operating Expenses	30,326,855.15
Non-Cash Expenses	-
Total Current Operating Expenses	<u>143,266,165.34</u>
Surplus/ (Deficit) from Current Operations	<u>(143,266,165.34)</u>
Net Financial Assistance/ Subsidy	170,253,033.71
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	<u><u>26,986,868.37</u></u>

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

AMOUNT

Revenue	-
Other Non- Operating Income	-
Miscellaneous Income	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	79,572,823.48
Total Salaries and Wages	79,572,823.48
Other Compensation	
Personal Economic Relief Allowance (PERA)	3,179,909.09
Representation Allowance (RA)	4,050,568.18
Transportation Allowance (TA)	4,050,568.18
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	21,048,967.45
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	9,560,996.17
PAG-IBIG Contributions	159,300.00
Philhealth Contributions	717,828.63
Employees Compensation Insurance Premiums	160,200.00
Total Personnel Benefit Contributions	10,598,324.80
Other Personnel Benefits	
Other Personnel Benefits	151,450.11
Terminal Leave Benefits	1,567,744.35
Total Other Personnel Benefits	1,719,194.46
Total Personnel Services	112,939,310.19

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses- Local	5,803,255.46
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Total Traveling Expenses	<u>5,803,255.46</u>
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Training Expenses

Training Expenses	8,828,098.73
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Total Training Expenses	<u>8,828,098.73</u>
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Supplies and Materials Expenses

Office Supplies Expenses	553,981.02
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Accountable Forms Expenses	10,800.00
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Fuel, Oil and Lubricants Expenses	653,284.18
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Other Supplies and Materials Expenses	206,341.56
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Semi- Expendable Machinery & Equipment- Office Equipment	-
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Semi- Expendable Machinery & Equipment- ICT	141,657.15
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Semi- Expendable Machinery & Equipment- Printing	-
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Semi- Expendable Machinery & Equipment- Other	-
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Semi- Expendable Machinery & Equipment- Communication	-
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Semi- Expendable Machinery & Equipment- Books	-
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Semi- Expendable Furniture & Fixture Expense	197,473.00
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Total Supplies and Materials Expenses	<u>1,763,536.91</u>
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Utility Expenses

Water Expenses	88,598.38
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Electricity Expenses	629,853.84
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Total Utility Expenses	<u>718,452.22</u>
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Communication Expenses

Postage and Courier Services	132,625.42
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Telephone Expenses	661,171.79
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Internet Subscription Expenses	449,590.21
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Cable, Satellite, Telegraph, and Radio Expenses	26,386.63
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Total Communication Expenses	<u>1,269,774.05</u>
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	500,000.00
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Prizes	200,000.00
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Total Awards/ Rewards and Prizes	<u>700,000.00</u>
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	82,494.00
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Total Extraordinary Expenses	<u>82,494.00</u>
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Professional Services	
Other Professional Services	478,463.04
Auditing Expenses	
Total Professional Services	<u>478,463.04</u>
General Services	
Janitorial Services	80,201.96
Security Services	597,133.18
Other General Services	8,049,100.84
Total General Services	<u>8,726,435.98</u>
Repairs and Maintenance	
Repair and Maintenance- Machinery and Equipment	8,850.00
Repair and Maintenance- Transportation Equipment	330,666.83
Repair and Maintenance- Furniture and Fixtures	-
Total Repair and Maintenance	<u>339,516.83</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	56,608.20
Fidelity Bond Premiums	87,825.00
Insurance Expenses	142,809.85
Membership Dues and Contribution to Organization	10,000.00
Total Taxes, Insurance Premiums and Other Fees	<u>297,243.05</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	76,363.50
Representation Expenses	-
Rent/Lease Expenses	1,204,854.38
Subscription Expenses	38,367.00
Total Other Maintenance and Operating Expenses	<u>1,319,584.88</u>
Total Maintenance and Other Operating Expenses	<u>30,326,855.15</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>143,266,165.34</u>
Surplus (Deficit) from Current Operations	<u>143,266,165.34</u>

Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs

Subsidy from National Government	126,871,888.79
Subsidy from Other NGAs	-
Subsidy from Central Office	57,986,258.92

Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs 184,858,147.71

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

Financial Assistance to LGUs	-
Subsidies- Others	14,605,114.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs 14,605,114.00

Net Financial Assistance/ Subsidy 170,253,033.71

Other Non- Operating Income**Losses**

Loss on Sale of PPE	-
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Total Losses -

Surplus (Deficit) for the period 26,986,868.37

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

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	144,734,962.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	57,986,258.92
Receipt of Inter- Agency Fund Transfers	2,465,625.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	-
Other Receipts	12,042,257.53
Total Cash Inflows	<u>217,229,103.45</u>
Cash Outflows	
Remittance to National Treasury	(147,748.82)
Payment of Expenses	(83,067,329.31)
Purchase of Inventories	(1,533,064.71)
Grant of Cash Advances	(4,186,898.64)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(46,449,005.80)
Tax Remittance Advice	(11,908,333.05)
Grant of Financial Assistance/ Subsidy	(15,410,114.00)
Release of Inter-Agency Fund Transfers	(3,257,706.92)
Release of Intra-Agency Fund Transfers	(139,604.08)
Reversal of Unutilized NCA	(29,769,148.77)
Total Cash Outflows	<u>(195,868,954.10)</u>
Net Cash Provided by (Used in) Operating Activities	<u>21,360,149.35</u>
Cash Outflow	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(11,668,886.82)
Net Cash Provided by (Used in) Investing Activities	<u>(11,668,886.82)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2019	<u>9,848,384.14</u>
Cash and Cash Equivalents, September 30, 2019	<u><u>19,539,646.67</u></u>

