

TRIAL BALANCE
 REGION XIII - CARAGA
 FOR THE QUARTER ENDED MARCH 31, 2020
 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	16,555,526.05	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	158,970.68	
Due from LGUs	1-03-03-030	16,982,031.03	
Advances to Special Disbursing Officer	1-99-01-030	100,000.00	
Advances for Payroll	1-99-01-020	54,528.50	
Advances to Officers & Employees	1-99-01-040	100,352.00	
Advances to Contractors	1-99-02-010	390,611.25	
Office Supplies Inventory	1-04-04-010	327,851.11	
Other Supplies and Materials Inventory	1-04-04-990	214,014.09	
Semi- Expendable- Furniture & Fixture	1-04-06-010	173,456.00	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	33,971,630.20	
Office Equipment	1-06-05-020	2,504,894.00	
Furnitures and Fixtures	1-06-07-010	1,277,188.00	
Information and Communication Technology Equipment	1-06-05-030	7,349,590.83	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,335,671.43	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	8,002,924.28	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	9,123,308.11	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		129,272.69
Accumulated Depreciation - Office Equipment	1-06-05-021		1,028,438.61
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		197,521.76
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,299,585.68
Accumulated Depreciation - Communication Equipment	1-06-05-071		108,172.23
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,057,600.84

Sub Total		109,321,288.94	11,820,591.81

Sub Total Forwarded		109,321,288.94	11,820,591.81
Accumulated Depreciation - Other PPE	1-06-99-991		277,425.49
Accounts Payable	2-01-01-010		1,085,047.68
Due to BIR	2-02-01-010		777,395.95
Due to GSIS	2-02-01-020		1,696,324.42
Due to PAG- IBIG	2-02-01-030		136,901.85
Due to PHILHEALTH	2-02-01-040		65,010.15
Due to National Government Agencies	2-02-01-050		3,705,380.50
Trust Liabilities	2-04-01-010		12,562.25
Guaranty/ Security Deposit Payable	2-04-01-040		1,004,975.54
Other Payables	2-99-99-990		1,091,069.68
Accumulated Surplus/ (Deficit)	3-01-01-010		87,343,021.60
Subsidy from National Government	4-03-01-010		42,606,065.74
Subsidy from Central Office	4-03-01-060		10,558,442.50
Income from Grants and Donations in Kind	4-04-02-020		535,714.00
Salaries & Wages - Regular	5-01-01-010	33,874,336.76	
PERA	5-01-02-010	1,381,000.00	
Representation Allowance	5-01-02-020	1,816,250.00	
Transportation Allowance	5-01-02-030	1,816,250.00	
Clothing Allowance	5-01-02-040	1,050,000.00	
Overtime and Night Pay	5-01-02-130	106,888.02	
RLIP Contribution	5-01-03-010	2,861,607.96	
PAG-IBIG Contribution	5-01-03-020	53,500.00	
PHIC Contribution	5-01-03-030	351,013.58	
ECIP Contribution	5-01-03-040	46,900.00	
Travelling Expenses - Local	5-02-01-010	1,244,146.85	
Training Expenses	5-02-02-010	2,232,093.00	
Office Supplies Expenses	5-02-03-010	314,736.38	
Accountable Forms	5-02-03-020	7,000.00	
Fuel, Oil & Lubricants	5-02-03-090	116,445.99	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	11,036.60	
Other Supplies and Materials Expenses	5-02-03-990	131,641.85	
Water Expenses	5-02-04-010	20,577.92	
Sub Total		156,756,713.85	162,715,929.16

Sub Total Forwarded		156,756,713.85	162,715,929.16
Electricity Expenses	5-02-04-020	221,243.15	
Postage & Courier Services	5-02-05-010	17,068.00	
Telephone Expenses	5-02-05-020	192,457.96	
Internet Subscription Expenses	5-02-05-030	151,315.85	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	2,944.00	
Other General Services	5-02-12-990	3,156,349.88	
Janitorial Services	5-02-12-020	58,454.50	
Security Services	5-02-12-030	231,150.00	
Other Professional Services	5-02-11-990	94,271.03	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	9,200.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	95,969.84	
Subsidies - Others	5-02-14-990	1,272,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	45,200.00	
Taxes, Duties & Licenses	5-02-15-010	2,569.06	
Fidelity Bond Premium	5-02-15-020	34,575.00	
Insurance Expenses	5-02-15-030	219,603.93	
Printing & Publication Expenses	5-02-99-020	55,580.11	
Rent/Lease Expenses	5-02-99-050	86,080.00	
Subscription Expense	5-02-99-070	13,183.00	
GRAND TOTAL		162,715,929.16	162,715,929.16

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

ASSETS	Amount
	<u>CY 2020</u>
Current Assets	
Cash and Cash Equivalents	16,724,496.73
Receivables	16,982,031.03
Inventories	715,321.20
Other Current Assets	645,491.75
Total Current Assets	<u>35,067,340.71</u>
Non - Current Assets	
Property, Plant and Equipment	52,914,792.96
Other Non-Current Assets	9,241,137.97
Total Non-Current Assets	<u>62,155,930.93</u>
Total Assets	<u>97,223,271.64</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,085,047.68
Inter- Agency Payables	6,381,012.87
Intra- Agency Payables	-
Total Current Liabilities	<u>7,466,060.55</u>
Non- Current Liabilities	
Trust Liabilities	1,017,537.79
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	1,091,069.68
Total Non-Current Liabilities	<u>2,108,607.47</u>
Total Liabilities	<u>9,574,668.02</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	87,648,603.62
Total Net Assets/ Equity	<u>87,648,603.62</u>
Total Liabilities and Net Assets/ Equity	<u>97,223,271.64</u>

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DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

Amount

CY 2020**ASSETS****Current Assets**

Cash and Cash Equivalents 16,724,496.73

Cash on Hand 10,000.00

Cash- Collecting Officer -
 Petty Cash 10,000.00

Cash in Bank - Local Currency 16,555,526.05

Cash in Bank - Local Currency, Current Account 16,555,526.05

Treasury/ Agency Cash Accounts 158,970.68

Cash- Treasury/ Agency Deposit, Regular 158,970.68
 Cash- Tax Remittance Advice -

Receivables 16,982,031.03

Inter- Agency Receivables 16,982,031.03

Due from LGUs 16,982,031.03

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 715,321.20

Inventory Held For Consumption	<u>715,321.20</u>
Office Supplies Inventory	327,851.11
Other Supplies and Materials Inventory	214,014.09
Semi-Expendable- ICT Equipment	-
Semi-Expendable- Communication Equipment	-
Semi-Expendable- Other Machinery & Equipment	-
Semi-Expendable- Furniture & Fixture	173,456.00
Other Current Assets	<u>645,491.75</u>
Advances	<u>645,491.75</u>
Advances for Payroll	54,528.50
Advances to Special Disbursing Officer	100,000.00
Advances to Officers and Employees	100,352.00
Advances to Contractors	390,611.25
TOTAL CURRENT ASSETS	<u>35,067,340.71</u>
Non- Current Assets	
Property, Plant and Equipment	<u>52,914,792.96</u>
Land	<u>535,714.00</u>
Land	535,714.00
<i>Accumulated Impairment Losses- Land</i>	-
	<u>535,714.00</u>
Land Improvements	<u>142,880.31</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>(129,272.69)</u>
Net Value	<u>142,880.31</u>
Buildings and Other Structures	<u>33,971,630.20</u>
Buildings	33,971,630.20
<i>Accumulated Depreciation-Buildings</i>	-
<i>Net Value</i>	<u>33,971,630.20</u>
Machinery and Equipment	<u>4,741,056.31</u>
Office Equipment	2,504,894.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(1,028,438.61)</u>
Net Value	<u>1,476,455.39</u>
Information and Communication Technology Equipment	7,349,590.83
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(4,299,585.68)</u>
Net Value	<u>3,050,005.15</u>

Communication Equipment	322,768.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(108,172.23)</u>
Net Value	<u>214,595.77</u>
Printing Equipment	-
<i>Accumulated Depreciation - Printing Equipment</i>	<u>-</u>
Net Value	<u>-</u>
Transportation Equipment	<u>4,278,070.59</u>
Motor Vehicles	10,335,671.43
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(6,057,600.84)</u>
Net Value	<u>4,278,070.59</u>
Furniture, Fixtures and Books	<u>1,079,666.24</u>
Furniture and Fixtures	1,277,188.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(197,521.76)</u>
Net Value	<u>1,079,666.24</u>
Other Property, Plant and Equipment	<u>162,851.03</u>
Other Property, Plant and Equipment	440,276.52
<i>Accumulated Depreciation - Other PPE</i>	<u>(277,425.49)</u>
Net Value	<u>162,851.03</u>
Construction in Progress	<u>8,002,924.28</u>
Construction in Progress- Building & Other Structure	8,002,924.28
Other Non- Current Assets	<u>9,241,137.97</u>
Deposits	<u>117,829.86</u>
Guaranty Deposits	117,829.86
Other Assets	<u>9,123,308.11</u>
Other Assets	9,123,308.11
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>9,123,308.11</u>
TOTAL NON - CURRENT ASSETS	<u>62,155,930.93</u>
TOTAL ASSETS	<u>97,223,271.64</u>

LIABILITIES AND NET ASSETS/ EQUITY

LIABILITIES

Current Liabilities

Financial Liabilities 1,085,047.68

Payables 1,085,047.68

 Accounts Payable 1,085,047.68

Inter- Agency Payables 6,381,012.87

 Due to BIR 777,395.95

 Due to GSIS 1,696,324.42

 Due to PAG-IBIG 136,901.85

 Due to Philhealth 65,010.15

 Due to NGAs 3,705,380.50

 Due to LGUs -

 Due to Other Funds -

Trust Liabilities 1,017,537.79

 Trust Liabilities 12,562.25

 Guaranty/ Security Deposit Payable 1,004,975.54

Other Payables 1,091,069.68

 Other Payables 1,091,069.68

Total Current Liabilities 9,574,668.02

TOTAL LIABILITIES 9,574,668.02

NET ASSETS/ EQUITY

 Accumulated Surplus/ (Deficit) 87,648,603.62

TOTAL NET ASSETS/ EQUITY 87,648,603.62

TOTAL LIABILITIES AND NET ASSETS/ EQUITY 97,223,271.64

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

	Amount
	CY 2020
Revenue	
	535,714.00
Total Revenue	535,714.00
Less: Current Operating Expenses	
Personnel Services	43,357,746.32
Maintenance and Other Operating Expenses	8,764,893.90
Non-Cash Expenses	-
Total Current Operating Expenses	52,122,640.22
Surplus/ (Deficit) from Current Operations	(51,586,926.22)
Net Financial Assistance/ Subsidy	51,892,508.24
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	305,582.02

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

	AMOUNT
	CY 2020
Revenue	535,714.00
Other Non- Operating Income	535,714.00
Miscellaneous Income	
Income from Grants and Donations in Kind	535,714.00
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	33,874,336.76
Total Salaries and Wages	33,874,336.76
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,381,000.00
Representation Allowance (RA)	1,816,250.00
Transportation Allowance (TA)	1,816,250.00
Clothing/ Uniform Allowance	1,050,000.00
Overtime and Night Pay	106,888.02
Mid/ Year- End Bonus	
Cash Gift	
Other Bonuses and Allowances	
Total Other Compensation	6,170,388.02
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	2,861,607.96
PAG-IBIG Contributions	53,500.00
Philhealth Contributions	351,013.58
Employees Compensation Insurance Premiums	46,900.00
Total Personnel Benefit Contributions	3,313,021.54

Other Personnel Benefits

Other Personnel Benefits	-
Terminal Leave Benefits	-

Total Other Personnel Benefits -

Total Personnel Services 43,357,746.32

Maintenance and Other Operating Expenses**Traveling Expenses**

Traveling Expenses- Local	1,244,146.85
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Total Traveling Expenses 1,244,146.85

Training Expenses

Training Expenses	2,232,093.00
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Total Training Expenses 2,232,093.00

Supplies and Materials Expenses

Office Supplies Expenses	314,736.38
Accountable Forms Expenses	7,000.00
Fuel, Oil and Lubricants Expenses	116,445.99
Other Supplies and Materials Expenses	131,641.85
Semi- Expendable Machinery & Equipment- ICT	11,036.60

Total Supplies and Materials Expenses 580,860.82

Utility Expenses

Water Expenses	20,577.92
Electricity Expenses	221,243.15

Total Utility Expenses 241,821.07

Communication Expenses

Postage and Courier Services	17,068.00
Telephone Expenses	192,457.96
Internet Subscription Expenses	151,315.85
Cable, Satellite, Telegraph, and Radio Expenses	2,944.00

Total Communication Expenses 363,785.81

Awards/ Rewards and Prizes

Awards/ Rewards Expenses -
Prizes

Total Awards/ Rewards and Prizes -

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses 45,200.00

Total Extraordinary Expenses 45,200.00

Professional Services

Other Professional Services 94,271.03
Auditing Expenses

Total Professional Services 94,271.03

General Services

Janitorial Services 58,454.50
Security Services 231,150.00
Other General Services 3,156,349.88

Total General Services 3,445,954.38

Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment 9,200.00
Repair and Maintenance- Transportation Equipment 95,969.84
Repair and Maintenance- Furniture and Fixtures -

Total Repair and Maintenance 105,169.84

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses 2,569.06
Fidelity Bond Premiums 34,575.00
Insurance Expenses 219,603.93
Membership Dues and Contribution to Organization

Total Taxes, Insurance Premiums and Other Fees 256,747.99

Other Maintenance and Operating Expenses

Printing and Publication Expenses 55,580.11
Representation Expenses
Rent/Lease Expenses 86,080.00
Subscription Expenses 13,183.00

Total Other Maintenance and Operating Expenses	<u>154,843.11</u>
Total Maintenance and Other Operating Expenses	<u>8,764,893.90</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>52,122,640.22</u>
Surplus (Deficit) from Current Operations	<u>51,586,926.22</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	42,606,065.74
Subsidy from Other NGAs	-
Subsidy from Central Office	10,558,442.50
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>53,164,508.24</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	-
Subsidies- Others	1,272,000.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>1,272,000.00</u>
Net Financial Assistance/ Subsidy	<u>51,892,508.24</u>
Other Non- Operating Income	
Losses	
Loss on Sale of PPE	<u>-</u>
Total Losses	<u>-</u>
Surplus (Deficit) for the period	<u><u>305,582.02</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

	Amount
	CY 2020
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	38,582,992.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	10,558,442.50
Receipt of Inter- Agency Fund Transfers	-
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	-
Other Receipts	4,421,788.36
Total Cash Inflows	53,563,222.86
Cash Outflows	
Remittance to National Treasury	(139,686.39)
Payment of Expenses	(38,524,882.32)
Purchase of Inventories	(853,477.37)
Grant of Cash Advances	(319,862.71)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(10,859,288.97)
Tax Remittance Advice	(4,023,073.74)
Grant of Financial Assistance/ Subsidy	(1,272,000.00)
Release of Inter-Agency Fund Transfers	(10,462.00)
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	-
Total Cash Outflows	(56,002,733.50)
Net (Net Cash Provided by (Used in) Operating Activities	(2,439,510.64)
Cash Outflow	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	(1,682,239.08)
Net Cash Provided by (Used in) Investing Activities	(1,682,239.08)
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2020	20,846,246.45
Cash and Cash Equivalents, March 31, 2020	16,724,496.73

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDING MARCH 31, 2020

Amount

CY 2020

	<u>Amount</u>
	<u>CY 2020</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>38,582,992.00</u>
Receipt of Notice of Cash Allocations	38,582,992.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>10,558,442.50</u>
Subsidy from Other NGAs	10,558,442.50
Receipt of Inter- Agency Fund Transfers	<u>-</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-
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>4,421,788.36</u>
Receipt of refund of cash advances	398,714.62
Receipt of Cash- Tax Remittance Advice	4,023,073.74
Other Miscellaneous Receipts	
Total Cash Inflows	<u>53,563,222.86</u>
Cash Outflows	
Remittance to National Treasury	<u>(139,686.39)</u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDING MARCH 31, 2020

	AMOUNT
	CY 2020
Balance at January 1, 2020	70,894,754.40
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	16,448,267.20
Other Adjustments	
Restated Balance	87,343,021.60
 Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	305,582.02
Total recognized revenue and expenses for the period	305,582.02
 Others	
Balance as of March 31, 2020	87,648,603.62