

POST-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED MARCH 31, 2021
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	23,038,445.03	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	4,076,608.37	
Due from LGUs	1-03-03-030	6,996,486.12	
Office Supplies Inventory	1-04-04-010	167,105.16	
Other Supplies and Materials Inventory	1-04-04-990	10,889.30	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	45,971,338.37	
Office Equipment	1-06-05-020	2,941,659.00	
Furnitures and Fixtures	1-06-07-010	1,327,183.00	
Information and Communication Technology Equipment	1-06-05-030	4,707,445.41	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,475,671.43	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	9,319,963.80	
Accumulated Depreciation - Building	1-06-04-011		846,032.07
Accumulated Depreciation - Office Equipment	1-06-05-021		1,411,863.18
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		370,726.62
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,603,654.46
Accumulated Depreciation - Communication Equipment	1-06-05-071		138,774.64
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,235,793.69
Accumulated Depreciation - Other PPE	1-06-99-991		324,607.07
Due to GSIS	2-02-01-020		43,768.35
Due to PHILHEALTH	2-02-01-040		895.59
Due to National Government Agencies	2-02-01-050		2,532,862.30
Sub Total		110,870,383.62	15,508,977.97

Sub Total Forwarded		110,870,383.62	15,508,977.97
Due to LGU	2-02-01-070		2,400,000.00
Trust Liabilities	2-04-01-010		22,000.00
Other Payables	2-99-99-990		29,596.08
Accumulated Surplus/ (Deficit)	3-01-01-010		91,060,611.10
Subsidy from National Government	4-03-01-010		44,526,744.34
Subsidy from Central Office	4-03-01-060		3,342,082.00
Salaries & Wages - Regular	5-01-01-010	28,810,246.54	
PERA	5-01-02-010	1,076,000.00	
Representation Allowance	5-01-02-020	1,366,250.00	
Transportation Allowance	5-01-02-030	1,366,250.00	
Clothing Allowance	5-01-02-040	1,080,000.00	
Overtime and Night Pay	5-01-02-130	9,836.83	
Other Bonuses and Allowances	5-01-02-990	1,236,000.00	
RLIP Contribution	5-01-03-010	3,397,540.30	
PAG-IBIG Contribution	5-01-03-020	53,800.00	
PHIC Contribution	5-01-03-030	366,123.10	
ECIP Contribution	5-01-03-040	54,400.00	
Other Personnel Benefits	5-01-04-990	10,000.00	
Travelling Expenses - Local	5-02-01-010	306,929.68	
Training Expenses	5-02-02-010	2,563,541.27	
Office Supplies Expenses	5-02-03-010	158,778.20	
Accountable Forms	5-02-03-020	6,000.00	
Fuel, Oil & Lubricants	5-02-03-090	104,212.65	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	3,024.00	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	4,000.00	
Other Supplies and Materials Expenses	5-02-03-990	14,275.80	
Water Expenses	5-02-04-010	39,048.25	
Electricity Expenses	5-02-04-020	420,484.36	
Postage & Courier Services	5-02-05-010	17,721.00	
Telephone Expenses	5-02-05-020	94,659.55	
Internet Subscription Expenses	5-02-05-030	74,815.60	
Sub Total		153,504,320.75	156,890,011.49

Sub Total Forwarded		153,504,320.75	156,890,011.49
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	3,018.00	
Other General Services	5-02-12-990	2,454,068.05	
Janitorial Services	5-02-12-020	516.00	
Security Services	5-02-12-030	200,000.00	
Other Professional Services	5-02-11-990	103,942.50	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	4,245.75	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	2,500.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	47,671.00	
Subsidies - Others	5-02-14-990	420,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	33,900.00	
Taxes, Duties & Licenses	5-02-15-010	2,219.06	
Fidelity Bond Premium	5-02-15-020	52,500.00	
Insurance Expenses	5-02-15-030	39,029.38	
Printing & Publication Expenses	5-02-99-020	16,222.00	
Subscription Expense	5-02-99-070	5,859.00	
GRAND TOTAL		156,890,011.49	156,890,011.49

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

ASSETS	Amount
	<u>CY 2021</u>
Current Assets	
Cash and Cash Equivalents	27,125,053.40
Receivables	6,996,486.12
Inventories	177,994.46
Other Current Assets	-
Total Current Assets	<u>34,299,533.98</u>
Non - Current Assets	
Property, Plant and Equipment	54,266,604.25
Other Non-Current Assets	9,372,793.66
Total Non-Current Assets	<u>63,639,397.91</u>
Total Assets	<u>97,938,931.89</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	(0.00)
Inter- Agency Payables	4,977,526.24
Intra- Agency Payables	-
Total Current Liabilities	<u>4,977,526.24</u>
Non- Current Liabilities	
Trust Liabilities	22,000.00
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	29,596.08
Total Non-Current Liabilities	<u>51,596.08</u>
Total Liabilities	<u>5,029,122.32</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	92,909,809.57
Total Net Assets/ Equity	<u>92,909,809.57</u>
Total Liabilities and Net Assets/ Equity	<u>97,938,931.89</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	Amount
	CY 2021
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>27,125,053.40</u>
Cash on Hand	<u>10,000.00</u>
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	<u>23,038,445.03</u>
Cash in Bank - Local Currency, Current Account	23,038,445.03
Treasury/ Agency Cash Accounts	<u>4,076,608.37</u>
Cash- Treasury/ Agency Deposit, Regular	4,076,608.37
Cash- Tax Remittance Advice	-
Receivables	<u>6,996,486.12</u>
Inter- Agency Receivables	<u>6,996,486.12</u>
Due from LGUs	6,996,486.12
Other Receivables	<u>-</u>
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	-

Inventories	<u>177,994.46</u>
Inventory Held For Consumption	<u>177,994.46</u>
Office Supplies Inventory	167,105.16
Other Supplies and Materials Inventory	10,889.30
Other Current Assets	<u>-</u>
Advances	<u>-</u>
Advances for Payroll	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	-
Advances to Contractors	-
TOTAL CURRENT ASSETS	<u>34,299,533.98</u>
Non- Current Assets	
Property, Plant and Equipment	<u>54,266,604.25</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>-</u>
Other Land Improvements	-
<i>Accumulated Depreciation - Other Land Improvements</i>	-
Net Value	<u>-</u>
Buildings and Other Structures	<u>45,125,306.30</u>
Buildings	45,971,338.37
<i>Accumulated Depreciation-Buildings</i>	(846,032.07)
Net Value	<u>45,125,306.30</u>

Machinery and Equipment	<u>2,817,580.13</u>
Office Equipment	2,941,659.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(1,411,863.18)</u>
Net Value	<u>1,529,795.82</u>
Information and Communication Technology Equipment	4,707,445.41
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(3,603,654.46)</u>
Net Value	<u>1,103,790.95</u>
Communication Equipment	322,768.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(138,774.64)</u>
Net Value	<u>183,993.36</u>
Printing Equipment	-
<i>Accumulated Depreciation - Printing Equipment</i>	<u>-</u>
Net Value	<u>-</u>
Transportation Equipment	<u>4,239,877.74</u>
Motor Vehicles	10,475,671.43
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(6,235,793.69)</u>
Net Value	<u>4,239,877.74</u>
Furniture, Fixtures and Books	<u>956,456.38</u>
Furniture and Fixtures	1,327,183.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(370,726.62)</u>
Net Value	<u>956,456.38</u>
Other Property, Plant and Equipment	<u>591,669.70</u>
Other Property, Plant and Equipment	916,276.77
<i>Accumulated Depreciation - Other PPE</i>	<u>(324,607.07)</u>
Net Value	<u>591,669.70</u>
Construction in Progress	<u>-</u>
Construction in Progress- Building & Other Structure	-

Other Non- Current Assets	<u>9,372,793.66</u>
Deposits	<u>52,829.86</u>
Guaranty Deposits	52,829.86
Other Assets	<u>9,319,963.80</u>
Other Assets	9,319,963.80
Accumulated Impairment Losses - Other Asset	-
Net Value	<u>9,319,963.80</u>
TOTAL NON - CURRENT ASSETS	<u>63,639,397.91</u>
TOTAL ASSETS	<u>97,938,931.89</u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>(0.00)</u>
Payables	<u>(0.00)</u>
Accounts Payable	(0.00)
Inter- Agency Payables	<u>4,977,526.24</u>
Due to BIR	0.00
Due to GSIS	43,768.35
Due to PAG-IBIG	-
Due to Philhealth	895.59
Due to NGAs	2,532,862.30
Due to LGUs	2,400,000.00
Due to Other Funds	-
Intra- Agency Payables	<u>-</u>
Due to Central Office	-

Trust Liabilities	<u>22,000.00</u>
Trust Liabilities	22,000.00
Guaranty/ Security Deposit Payable	-
Other Payables	<u>29,596.08</u>
Other Payables	29,596.08
Total Current Liabilities	5,029,122.32
TOTAL LIABILITIES	<u>5,029,122.32</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	92,909,809.57
TOTAL NET ASSETS/ EQUITY	<u>92,909,809.57</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>97,938,931.89</u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	Amount
	CY 2021
Revenue	
	-
Total Revenue	-
Less: Current Operating Expenses	
Personnel Services	38,826,446.77
Maintenance and Other Operating Expenses	6,773,181.10
Non-Cash Expenses	-
Total Current Operating Expenses	45,599,627.87
Surplus/ (Deficit) from Current Operations	(45,599,627.87)
Net Financial Assistance/ Subsidy	47,448,826.34
Loss on Sale of Asset	-
Surplus/ (Deficit) for the period	1,849,198.47

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	AMOUNT
	CY 2021
Revenue	-
Other Non- Operating Income	-
Miscellaneous Income	-
Income from Grants and Donations in Kind	-
Gain on Sale of PPE	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	28,810,246.54
Total Salaries and Wages	28,810,246.54
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,076,000.00
Representation Allowance (RA)	1,366,250.00
Transportation Allowance (TA)	1,366,250.00
Clothing/ Uniform Allowance	1,080,000.00
Overtime and Night Pay	9,836.83
Other Bonuses and Allowances	1,236,000.00
Total Other Compensation	6,134,336.83
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	3,397,540.30
PAG-IBIG Contributions	53,800.00
Philhealth Contributions	366,123.10
Employees Compensation Insurance Premiums	54,400.00
Total Personnel Benefit Contributions	3,871,863.40

Other Personnel Benefits	
Other Personnel Benefits	10,000.00
Total Other Personnel Benefits	10,000.00
Total Personnel Services	38,826,446.77
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	306,929.68
Total Traveling Expenses	306,929.68
Training Expenses	
Training Expenses	2,563,541.27
Total Training Expenses	2,563,541.27
Supplies and Materials Expenses	
Office Supplies Expenses	158,778.20
Accountable Forms Expenses	6,000.00
Fuel, Oil and Lubricants Expenses	104,212.65
Other Supplies and Materials Expenses	14,275.80
Semi- Expendable Machinery & Equipment- Office Equipment	3,024.00
Semi- Expendable Machinery & Equipment- ICT	4,000.00
Total Supplies and Materials Expenses	290,290.65
Utility Expenses	
Water Expenses	39,048.25
Electricity Expenses	420,484.36
Total Utility Expenses	459,532.61
Communication Expenses	
Postage and Courier Services	17,721.00
Telephone Expenses	94,659.55
Internet Subscription Expenses	74,815.60
Cable, Satellite, Telegraph, and Radio Expenses	3,018.00
Total Communication Expenses	190,214.15

Awards/ Rewards and Prizes**Total Awards/ Rewards and Prizes**

-**Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses

33,900.00

Total Extraordinary Expenses

33,900.00**Professional Services**

Other Professional Services

103,942.50

Total Professional Services

103,942.50**General Services**

Janitorial Services

516.00

Security Services

200,000.00

Other General Services

2,454,068.05

Total General Services

2,654,584.05**Repairs and Maintenance**

Repair and Maintenance- Building & Other Structure

4,245.75

Repair and Maintenance- Machinery and Equipment

2,500.00

Repair and Maintenance- Transportation Equipment

47,671.00

Total Repair and Maintenance

54,416.75**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses

2,219.06

Fidelity Bond Premiums

52,500.00

Insurance Expenses

39,029.38

Membership Dues and Contribution to Organization

Total Taxes, Insurance Premiums and Other Fees

93,748.44**Other Maintenance and Operating Expenses**

Printing and Publication Expenses

16,222.00

Subscription Expenses

5,859.00

Total Other Maintenance and Operating Expenses

22,081.00**Total Maintenance and Other Operating Expenses**

6,773,181.10

Non- Cash Expenses

Total Non- Cash Expenses	<u>-</u>
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Current Operating Expenses	<u>45,599,627.87</u>
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Surplus (Deficit) from Current Operations	<u>45,599,627.87</u>
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Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs

Subsidy from National Government	44,526,744.34
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Subsidy from Central Office	3,342,082.00
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Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>47,868,826.34</u>
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Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Subsidies- Others	420,000.00
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Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>420,000.00</u>
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Net Financial Assistance/ Subsidy	<u>47,448,826.34</u>
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Other Non- Operating Income**Losses**

Surplus (Deficit) for the period	<u>1,849,198.47</u>
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	Amount
	CY 2021
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	40,299,000.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	3,342,082.00
Receipt of Inter- Agency Fund Transfers	1,200,000.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	22,000.00
Other Receipts	4,227,744.34
Total Cash Inflows	49,090,826.34
Cash Outflows	
Remittance to National Treasury	(4,076,608.37)
Payment of Expenses	(23,062,270.00)
Purchase of Inventories	(144,578.64)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(12,559,300.95)
Tax Remittance Advice	(4,227,744.34)
Grant of Financial Assistance/ Subsidy	(420,000.00)
Release of Inter-Agency Fund Transfers	(44,452.70)
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	-
Total Cash Outflows	(44,534,955.00)
Net (Net Cash Provided by (Used in) Operating Activities	4,555,871.34
Cash Outflow	
Net Cash Provided by (Used in) Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2021	22,569,182.06
Cash and Cash Equivalents, March 31, 2021	27,125,053.40

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	Amount
	CY 2020
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	40,299,000.00
Receipt of Notice of Cash Allocations	40,299,000.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	3,342,082.00
Subsidy from Central Office	3,342,082.00
Receipt of Inter- Agency Fund Transfers	1,200,000.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,200,000.00
Receipt of funds for other inter-agency transactions	-
Receipt of Intra- Agency Fund Transfers	-
Receipt of funds from CO/ Ous for implementation of programs/projects	-
Trust Receipts	22,000.00
Collection of Other Trust Receipts	22,000.00
Other Receipts	4,227,744.34
Receipt of refund of cash advances	-
Receipt of Cash- Tax Remittance Advice	4,227,744.34
Other Miscellaneous Receipts	
Total Cash Inflows	49,090,826.34

Cash Outflows	
Remittance to National Treasury	(4,076,608.37)
Payment of Expenses	(23,062,270.00)
Payment of Personnel Services	(13,995,808.01)
Payment of Maintenance and other Operating Expenses	(9,066,461.99)
Purchase of Inventories	(144,578.64)
Purchase of Inventories held for consumption	(144,578.64)
Grant of Cash Advances	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(12,559,300.95)
Remittance of taxes withheld not covered by TRA	(83,829.28)
Remittance to GSIS/Pag-ibig/Philhealth	(9,107,167.93)
Remittance of other payables	(3,368,303.74)
Adjustments	
Tax Remittance Advice	(4,227,744.34)
Grant of Financial Assistance/ Subsidy	(420,000.00)
Grant of Other Subsidies	(420,000.00)
Release of Inter-Agency Fund Transfers	(44,452.70)
Release of Intra-Agency Fund Transfers	-
Reversal of Unutilized NCA	-
Total Cash Outflows	(44,534,955.00)
Net Cash Provided by (Used in) Operating Activities	4,555,871.34
Cash Flows from Investing Activities	
Net Cash Provided by (Used in) Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2021	22,569,182.06
Cash and Cash Equivalents, March 31, 2021	27,125,053.40

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED AS OF MARCH 31, 2021

	AMOUNT
	<u>CY 2021</u>
Balance at January 1, 2021	93,158,817.94
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(2,098,206.84)
Other Adjustments	
Restated Balance	<u>91,060,611.10</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	1,849,198.47
Total recognized revenue and expenses for the period	<u>1,849,198.47</u>
Others	
Balance as of March 31, 2021	<u>92,909,809.57</u>