

PRE- CLOSING TRIAL BALANCE
DILG REGION XIII - CARAGA
FOR THE QUARTER ENDING DECEMBER 31, 2015
Fund 101

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AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	14,150,923.51	
Due from LGUs	1-03-03-030	1,563,653,075.45	
Receivables- Disallowances/ Charges	1-03-05-010	18,500.00	
Due from Non-Government Organizations	1-03-05-030	780,780.00	
Advances to Officers & Employees	1-99-01-040	104,508.19	
Office Supplies Inventory	1-04-04-010	13,947.71	
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	742,117.00	
Information and Communication Technology Equipment	1-06-05-030	2,203,466.74	
Communication Equipment	1-06-05-070	279,378.00	
Motor Vehicles	1-06-06-010	3,698,500.00	
Other Property, Plant and Equipment	1-06-99-990	173,442.25	
Other Assets	1-99-99-990	7,482,804.54	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		25,854.54
Accumulated Depreciation - Office Equipment	1-06-05-021		284,997.29
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		911,204.63
SUB - TOTAL		1,593,638,596.39	1,222,056.46

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,593,638,596.39	1,222,056.46
Accumulated Depreciation - Communication Equipment	1-06-05-071		3,708.70
Accumulated Depreciation - Transportation Equipment	1-06-06-011		828,367.74
Accumulated Depreciation - Other PPE	1-06-99-991		58,110.67
Accounts Payable	2-01-01-010		752,943.32
Due to National Government Agencies	2-02-01-050		7,426,995.16
Due to LGU	2-02-01-070		171,258,277.86
Due to Central Office	2-03-01-010		6,123.40
Trust Liabilities	2-04-01-010		578,710.60
Other Payables	2-99-99-990		1,570.00
Accumulated Surplus/ (Deficit)	3-01-01-010		111,662,025.40
Subsidy from National Government	4-03-01-010		1,350,604,477.71
Subsidy from other National Government Agencies	4-03-01-020		108,943,308.85
Gain on Sale of PPE	4-05-01-040		23,569.36
Salaries & Wages - Regular	5-01-01-010	63,575,787.25	
PERA	5-01-02-010	4,110,999.63	
Representation Allowance	5-01-02-020	1,355,000.00	
Transportation Allowance	5-01-02-030	1,355,000.00	
Clothing Allowance	5-01-02-040	845,000.00	
Productivity Incentive Allowance	5-01-02-080	328,000.00	
Overtime and Night Pay	5-01-02-130	298,442.43	
Mid/Year - End Bonus	5-01-02-140	5,378,581.00	
Cash Gift	5-01-02-150	845,000.00	
<i>SUB - TOTAL</i>		1,671,730,406.70	1,753,370,245.23

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,671,730,406.70	1,753,370,245.23
Other Bonuses and Allowances	5-01-02-990	1,850,219.54	
RLIP Contribution	5-01-03-010	7,654,330.71	
PAG-IBIG Contribution	5-01-03-020	199,800.00	
PHIC Contribution	5-01-03-030	715,068.75	
ECIP Contribution	5-01-03-040	200,505.48	
Other Personnel Benefits	5-01-04-990	16,300,849.66	
Traveling Expenses - Local	5-02-01-010	7,084,019.45	
Training Expenses	5-02-02-010	17,361,535.53	
Office Supplies Expenses	5-02-03-010	923,447.14	
Accountable Forms	5-02-03-020	17,705.00	
Fuel, Oil & Lubricants	5-02-03-090	948,122.25	
Other Supplies and Materials Expenses	5-02-03-990	1,152,959.47	
Water Expenses	5-02-04-010	82,332.91	
Electricity Expenses	5-02-04-020	687,707.65	
Postage & Courier Services	5-02-05-010	158,087.18	
Telephone Expenses	5-02-05-020	969,179.07	
Internet Subscription Expenses	5-02-05-030	169,696.45	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	25,009.00	
Awards/Rewards Expenses	5-02-06-010	724,000.00	
Other General Services	5-02-12-990	7,631,039.07	
Janitorial Services	5-02-12-020	68,781.82	
Security Services	5-02-12-030	413,045.40	
Other Professional Services	5-02-11-990	291,276.32	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	116,425.50	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	469,773.99	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	1,800.00	
<i>SUB - TOTAL</i>		1,737,947,124.04	1,753,370,245.23

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		1,737,947,124.04	1,753,370,245.23
Repairs & Maintenance - Other PPE	5-02-13-990	1,347.00	
Subsidies - Others	5-02-14-990	12,704,300.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	120,550.00	
Taxes, Duties & Licenses	5-02-15-010	10,516.24	
Fidelity Bond Premium	5-02-15-020	50,475.00	
Insurance Expenses	5-02-15-030	51,927.89	
Printing & Publication Expenses	5-02-99-020	326,062.25	
Rent/Lease Expenses	5-02-99-050	1,074,705.84	
Subscription Expense	5-02-99-070	62,421.00	
Other Maintenance & Operating Expenses	5-02-99-990	168,864.00	
Depreciation -Land Improvements	5-05-01-020	25,854.54	
Depreciation -Machinery and Equipment	5-05-01-050	457,225.81	
Depreciation-Other PPE	5-05-01-990	32,546.74	
Depreciation-Transportation Equipment	5-05-01-060	336,324.88	
<i>TOTAL</i>		1,753,370,245.23	1,753,370,245.23

POST- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
DECEMBER 31, 2015
Fund 101

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AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	14,150,923.51	
Due from LGUs	1-03-03-030	1,563,653,075.45	
Receivables- Disallowances/ Charges	1-03-05-010	18,500.00	
Due from Non-Government Organizations	1-03-05-030	780,780.00	
Advances to Officers & Employees	1-99-01-040	104,508.19	
Office Supplies Inventory	1-04-04-010	13,947.71	
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	742,117.00	
Information and Communication Technology Equipment	1-06-05-030	2,203,466.74	
Communication Equipment	1-06-05-070	279,378.00	
Motor Vehicles	1-06-06-010	3,698,500.00	
Other Property, Plant and Equipment	1-06-99-990	173,442.25	
Other Assets	1-99-99-990	7,482,804.54	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		25,854.54
Accumulated Depreciation - Office Equipment	1-06-05-021		284,997.29
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		911,204.63
Accumulated Depreciation - Communication Equipment	1-06-05-071		3,708.70
Accumulated Depreciation - Transportation Equipment	1-06-06-011		828,367.74
Accumulated Depreciation - Other PPE	1-06-99-991		58,110.67
Accounts Payable	2-01-01-010		752,943.32
Due to National Government Agencies	2-02-01-050		7,426,995.16
Due to LGU	2-02-01-070		171,258,277.86
Due to Central Office	2-03-01-010		6,123.40
Trust Liabilities	2-04-01-010		578,710.60
Other Payables	2-99-99-990		1,570.00
Accumulated Surplus/ (Deficit)	3-01-01-010		1,411,501,732.48

<i>SUB - TOTAL</i>		1,593,638,596.39	1,593,638,596.39
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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015

ASSETS	<u>Amount</u>
Current Assets	
Cash and Cash Equivalents	14,150,923.51
Receivables	1,564,452,355.45
Inventories	13,947.71
Other Current Assets	169,508.19
Total Current Assets	<u>1,578,786,734.86</u>
Non - Current Assets	
Property, Plant and Equipment	5,256,813.42
Other Non-Current Assets	7,482,804.54
Total Non-Current Assets	<u>12,739,617.96</u>
Total Assets	<u>1,591,526,352.82</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	754,513.32
Inter- Agency Payables	178,685,273.02
Intra- Agency Payables	6,123.40
Trust Liabilities	578,710.60
Total Current Liabilities	<u>180,024,620.34</u>
Total Liabilities	<u>180,024,620.34</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,411,501,732.48
Total Net Assets/ Equity	<u>1,411,501,732.48</u>
Total Liabilities and Net Assets/ Equity	<u>1,591,526,352.82</u>

Annex A1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015

ASSETS	Amount
Current Assets	
Cash and Cash Equivalents	<u>14,150,923.51</u>
Cash in Bank - Local Currency	<u>14,150,923.51</u>
Cash in Bank - Local Currency, Current Account	14,150,923.51
Receivables	<u>1,564,452,355.45</u>
Inter- Agency Receivables	<u>1,563,653,075.45</u>
Due from LGUs	1,563,653,075.45
Other Receivables	<u>799,280.00</u>
Receivables - Disallowances/ Charges	18,500.00
Due from NGOs/ People's Organization	780,780.00
Inventories	<u>13,947.71</u>
Inventory Held For Consumption	<u>13,947.71</u>
Office Supplies Inventory	13,947.71
Other Current Assets	<u>169,508.19</u>
Advances	<u>104,508.19</u>
Advances to Officers and Employees	104,508.19
Deposits	<u>65,000.00</u>
Guaranty Deposits	65,000.00
TOTAL CURRENT ASSETS	<u>1,578,786,734.86</u>

Non- Current Assets

Property, Plant and Equipment	<u>5,256,813.42</u>
Land Improvements	<u>246,298.46</u>
Other Land Improvements	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<u>25,854.54</u>
Net Value	<u>246,298.46</u>
Machinery and Equipment	<u>2,025,051.12</u>
Office Equipment	742,117.00
<i>Accumulated Depreciation - Office Equipment</i>	<u>(284,997.29)</u>
Net Value	<u>457,119.71</u>
Information and Communication Technology Equipment	2,203,466.74
<i>Accumulated Depreciation - Info & Comm. Tech. Equipment</i>	<u>(911,204.63)</u>
Net Value	<u>1,292,262.11</u>
Communication Equipment	279,378.00
<i>Accumulated Depreciation - Communication Equipment</i>	<u>(3,708.70)</u>
Net Value	<u>275,669.30</u>
Transportation Equipment	<u>2,870,132.26</u>
Motor Vehicles	3,698,500.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(828,367.74)</u>
Net Value	<u>2,870,132.26</u>
Other Property, Plant and Equipment	<u>115,331.58</u>
Other Property, Plant and Equipment	173,442.25
<i>Accumulated Depreciation - Other PPE</i>	<u>(58,110.67)</u>
Net Value	<u>115,331.58</u>

Other Non- Current Assets	<u>7,482,804.54</u>
Other Assets	7,482,804.54
Accumulated Impairment Losses - Other Asset	-
Net Value	<u>7,482,804.54</u>
TOTAL NON - CURRENT ASSETS	<u>12,739,617.96</u>
TOTAL ASSETS	<u>1,591,526,352.82</u>
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>754,513.32</u>
Payables	<u>754,513.32</u>
Accounts Payable	752,943.32
Other Payables	1,570.00
Inter- Agency Payables	<u>178,685,273.02</u>
Due to NGAs	7,426,995.16
Due to LGUs	171,258,277.86
Intra- Agency Payables	<u>6,123.40</u>
Due to Central Office	6,123.40
Trust Liabilities	<u>578,710.60</u>
Trust Liabilities	578,710.60
Total Current Liabilities	180,024,620.34
TOTAL LIABILITIES	<u>180,024,620.34</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	1,411,501,732.48
TOTAL NET ASSETS/ EQUITY	<u>1,411,501,732.48</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>1,591,526,352.82</u>

**DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015**

	Amount
Revenue	
	-
Total Revenue	<u>-</u>
Less: Current Operating Expenses	
Personnel Services	105,012,584.45
Maintenance and Other Operating Expenses	41,162,812.42
Non-Cash Expenses	851,951.97
Total Current Operating Expenses	<u>147,027,348.84</u>
Surplus/ (Deficit) from Current Operations	<u>(147,027,348.84)</u>
Net Financial Assistance/ Subsidy	1,446,843,486.56
Sale of Assets	<u>23,569.36</u>
Surplus/ (Deficit) for the period	<u>1,299,839,707.08</u>

Annex B1

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015

	Amount
Revenue	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	63,575,787.25
Total Salaries and Wages	63,575,787.25
Other Compensation	
Personal Economic Relief Allowance (PERA)	4,110,999.63
Representation Allowance (RA)	1,355,000.00
Representation Allowance (TA)	1,355,000.00
Clothing/ Uniform Allowance	845,000.00
Productivity Incentive Allowance	328,000.00
Overtime and Night Pay	298,442.43
Mid/ Year- End Bonus	5,378,581.00
Cash Gift	845,000.00
Other Bonuses and Allowances	1,850,219.54
Total Other Compensation	16,366,242.60
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	7,654,330.71
PAG-IBIG Contributions	199,800.00
Philhealth Contributions	715,068.75
Employees Compensation Insurance Premiums	200,505.48
Total Personnel Benefit Contributions	8,769,704.94
Other Personnel Benefits	
Other Personnel Benefits	16,300,849.66
Total Other Personnel Benefits	16,300,849.66
Total Personnel Services	105,012,584.45
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	7,084,019.45
Total Traveling Expenses	7,084,019.45
Training Expenses	
Training Expenses	17,361,535.53

Total Training Expenses	<u>17,361,535.53</u>
Supplies and Materials Expenses	
Office Supplies Expenses	923,447.14
Accountable Forms Expenses	17,705.00
Fuel, Oil and Lubricants Expenses	948,122.25
Other Supplies and Materials Expenses	1,152,959.47
Total Supplies and Materials Expenses	<u>3,042,233.86</u>
Utility Expenses	
Water Expenses	82,332.91
Electricity Expenses	687,707.65
Total Utility Expenses	<u>770,040.56</u>
Communication Expenses	
Postage and Courier Services	158,087.18
Telephone Expenses	969,179.07
Internet Subscription Expenses	169,696.45
Cable, Satellite, Telegraph, and Radio Expenses	25,009.00
Total Communication Expenses	<u>1,321,971.70</u>
Awards/ Rewards and Prizes	
Awards/ Rewards Expenses	724,000.00
Total Awards/ Rewards and Prizes	<u>724,000.00</u>
Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	120,550.00
Total Extraordinary Expenses	<u>120,550.00</u>
Professional Services	
Other Professional Services	291,276.32
Total Professional Services	<u>291,276.32</u>
General Services	
Janitorial Services	68,781.82
Security Services	413,045.40
Other General Services	7,631,039.07
Total General Services	<u>8,112,866.29</u>
Repairs and Maintenance	
Repair and Maintenance- Machinery and Equipment	116,425.50
Repair and Maintenance- Transportation Equipment	469,773.99
Repair and Maintenance- Furniture and Fixtures	1,800.00
Repair and Maintenance- Other PPE	1,347.00
Total Repair and Maintenance	<u>589,346.49</u>

Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	10,516.24
Fidelity Bond Premiums	50,475.00
Insurance Expenses	51,927.89
Total Taxes, Insurance Premiums and Other Fees	<u>112,919.13</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	326,062.25
Rent/Lease Expenses	1,074,705.84
Subscription Expenses	62,421.00
Other Maintenance and Operating Expenses	168,864.00
Total Other Maintenance and Operating Expenses	<u>1,632,053.09</u>
Total Maintenance and Other Operating Expenses	<u>41,162,812.42</u>
Non- Cash Expenses	
Depreciation	
Depreciation- Land Improvements	25,854.54
Depreciation- Machinery and Equipment	457,225.81
Depreciation- Transportation Equipment	336,324.88
Depreciation- Other Property, Plant and Equipment	32,546.74
Total Depreciation	<u>851,951.97</u>
Total Non- Cash Expenses	<u>851,951.97</u>
Current Operating Expenses	<u>147,027,348.84</u>
Surplus (Deficit) from Current Operations	<u>147,027,348.84</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	1,350,604,477.71
Subsidy from Other NGAs	108,943,308.85
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>1,459,547,786.56</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Subsidies- Others	12,704,300.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>12,704,300.00</u>
Net Financial Assistance/ Subsidy	<u>1,446,843,486.56</u>
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	23,569.36
Total Gains	<u>23,569.36</u>
Surplus (Deficit) for the period	<u>1,299,839,707.08</u>

**DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015**

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	2,228,239,598.84
Receipt of Assistance and Subsidy from Other NGAs, LGUs	108,943,308.85
Receipt of Inter- Agency Fund Transfers	9,762,150.00
Receipt of Intra- Agency Fund Transfers	2,145,411.27
Other Receipts	212,935.50
Total Cash Inflows	<u>2,349,303,404.46</u>
Cash Outflows	
Remittance to National Treasury	(212,935.50)
Payment of Expenses	(644,147,410.47)
Purchase of Inventories	(2,474,778.58)
Grant of Cash Advances	(9,418,951.29)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(38,794,795.44)
Grant of Financial Assistance/ Subsidy	(858,952,045.69)
Release of Inter-Agency Fund Transfers	(3,025,027.21)
Release of Intra-Agency Fund Transfers	(3,502,937.01)
Reversal of Unutilized NCA	(783,323,636.10)
Total Cash Outflows	<u>(2,343,852,517.29)</u>
Net Cash Provided by (Used in) Operating Activities	<u>5,450,887.17</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2015	<u>8,700,036.34</u>
Cash and Cash Equivalents, December 31, 2015	<u><u>14,150,923.51</u></u>

Annex C1

**DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE QUARTER ENDING DECEMBER 31, 2015**

	Amount
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>2,228,239,598.84</u>
Receipt of Notice of Cash Allocations	2,228,239,598.84
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>108,943,308.85</u>
Subsidy from Other NGAs	108,943,308.85
Receipt of Inter- Agency Fund Transfers	<u>9,762,150.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	9,762,150.00
Receipt of Intra- Agency Fund Transfers	<u>2,145,411.27</u>
Receipt of funds from CO	2,145,411.27
Other Receipts	<u>212,935.50</u>
Receipt of refund of cash advances	212,935.50
Total Cash Inflows	<u>2,349,303,404.46</u>
Cash Outflows	
Remittance to National Treasury	<u>(212,935.50)</u>
Payment of Expenses	<u>(644,147,410.47)</u>
Purchase of Inventories	<u>(2,474,778.58)</u>
Purchase of Inventories held for consumption	(2,474,778.58)
Grant of Cash Advances	<u>(9,418,951.29)</u>
Advances for Payroll	(3,140,495.20)
Advances to Officers and Employees	(3,477,276.09)
Advances to Special Disbursing Officer	(2,801,180.00)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(38,794,795.44)</u>
Remittance of taxes withheld not covered by TRA	(330,720.73)
Remittance to GSIS/Pag-ibig/Philhealth	(27,468,395.33)
Remittance of other payables	(10,995,679.38)

Grant of Financial Assistance/ Subsidy	<u>(858,952,045.69)</u>
Grant of Other Subsidies	(858,952,045.69)
Release of Inter-Agency Fund Transfers	<u>(3,025,027.21)</u>
Release of Intra-Agency Fund Transfers	<u>(3,502,937.01)</u>
Reversal of Unutilized NCA	<u>(783,323,636.10)</u>
Total Cash Outflows	<u>(2,343,852,517.29)</u>
Net Cash Provided by (Used in) Operating Activities	<u>5,450,887.17</u>
Cash Flows from Investing Activities	-
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2015	<u>8,700,036.34</u>
Cash and Cash Equivalents, December 31, 2015	<u><u>14,150,923.51</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE YEAR ENDED DECEMBER 31, 2015

	Note	Accumulated Surplus/ (Deficit)
Balance at January 1, 2015		620,830,126.83
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense		
Other Adjustments		
Restated Balance		<u>620,830,126.83</u>
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset Surplus for the period		790,671,605.65
Total recognized revenue and expenses for the period		<u>790,671,605.65</u>
Others		<u>-</u>
Balance at December 31, 2015		<u>1,411,501,732.48</u>