

**TRIAL BALANCE
REGION XIII - CARAGA
MARCH 31, 2015
Fund 101**

Page 1

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash, Collecting Officer	1-01-01-010	6,878.56	
Cash In Bank, LCCA	1-01-02-010	7,848,171.62	
Due from LGUs	1-03-03-030	510,823,283.05	
Receivables- Disallowances/ Charges	1-03-05-010	854,618.05	
Due from Non-Government Organizations	1-03-05-030	780,780.00	
Advances to Officers & Employees	1-99-01-040	71,751.00	
Office Supplies Inventory	1-04-04-010	651,790.91	
Other Supplies and Materials Inventory	1-04-04-990	1,500.00	
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	602,226.25	
Furnitures and Fixtures	1-06-07-010	203,088.00	
Information and Communication Technology Equipment	1-06-05-030	2,066,239.70	
Books	1-06-07-020	30,227.55	
Communication Equipment	1-06-05-070	219,663.38	
Motor Vehicles	1-06-06-010	1,701,500.00	
Other Property, Plant and Equipment	1-06-99-990	196,505.00	
Other Assets	1-99-99-990	6,909,846.79	
Accumulated Depreciation - Office Equipment	1-06-05-021		192,615.60
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		39,163.30
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		653,715.99
Accumulated Depreciation - Books	1-06-07-021		15,416.06
Accumulated Depreciation - Communication Equipment	1-06-05-071		108,111.62
Accumulated Depreciation - Transportation Equipment	1-06-06-011		610,510.73
Accumulated Depreciation - Other PPE	1-06-99-991		45,157.40
Due to GSIS	2-02-01-020		3,327.30
Due to PAG- IBIG	2-02-01-030		1,000.00
Due to PHILHEALTH	2-02-01-040		437.50
Due to National Government Agencies	2-02-01-050		703,022.71
Due to LGU	2-02-01-070		1,141.00
Due to Central Office	2-03-01-010		28,446.25
Trust Liabilities	2-04-01-010		1,508,174.40
<i>SUB - TOTAL</i>		533,315,222.86	3,910,239.86

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		533,315,222.86	3,910,239.86
Government Equity	3-01-01-010		529,353,831.34
Subsidy from National Government	4-03-01-010		23,016,380.83
Subsidy from other National Government Agencies	4-03-01-020		12,273,391.65
Gain on Sale of PPE	4-05-01-040		74,261.89
Salaries & Wages - Regular	5-01-01-010	15,775,450.46	
PERA	5-01-02-010	985,454.55	
Representation Allowance	5-01-02-020	330,000.00	
Transportation Allowance	5-01-02-030	330,000.00	
Clothing Allowance	5-01-02-040	805,000.00	
Productivity Incentive Allowance	5-01-02-080	328,000.00	
Overtime and Night Pay	5-01-02-130	854.10	
Other Bonuses and Allowances	5-01-02-990	1,862,576.28	
RLIP Contribution	5-01-03-010	1,889,952.03	
PAG-IBIG Contribution	5-01-03-020	49,300.00	
PHIC Contribution	5-01-03-030	176,731.25	
ECIP Contribution	5-01-03-040	49,251.37	
Other Personnel Benefits	5-01-04-990	567,352.83	
Traveling Expenses - Local	5-02-01-010	1,078,450.56	
Training Expenses	5-02-02-010	1,458,148.06	
Office Supplies Expenses	5-02-03-010	176,612.29	
Accountable Forms	5-02-03-020	6,565.00	
Fuel, Oil & Lubricants	5-02-03-090	170,144.57	
Other Supplies and Materials Expenses	5-02-03-990	10,106.00	
Water Expenses	5-02-04-010	17,946.65	
Electricity Expenses	5-02-04-020	151,879.53	
Postage & Courier Services	5-02-05-010	19,125.00	
Telephone Expenses	5-02-05-020	183,628.23	
Internet Subscription Expenses	5-02-05-030	43,700.42	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	2,745.90	
Awards/Rewards Expenses	5-02-06-010	34,000.00	
<i>SUB - TOTAL</i>		559,818,197.94	568,628,105.57

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		559,818,197.94	568,628,105.57
Other General Services	5-02-12-990	1,570,183.90	
Janitorial Services	5-02-12-020	21,000.00	
Security Services	5-02-12-030	90,000.00	
Other Professional Services	5-02-11-990	18,581.66	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	17,934.50	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	69,067.11	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	850.00	
Repairs & Maintenance - Leased Assets	5-02-13-080		
Repairs & Maintenance - Other PPE	5-02-13-990		
Subsidy to NGAs	5-02-14-010		
Subsidies - Others	5-02-14-990	6,695,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	28,132.00	
Taxes, Duties & Licenses	5-02-15-010		
Fidelity Bond Premium	5-02-15-020	9,075.00	
Insurance Expenses	5-02-15-030		
Printing & Publication Expenses	5-02-99-020	17,390.00	
Transportation and Delivery Expenses	5-02-99-040		
Rent/Lease Expenses	5-02-99-050	237,176.46	
Membership Dues and Contribution to Organization	5-02-99-060		
Subscription Expense	5-02-99-070	10,553.00	
Other Maintenance & Operating Expenses	5-02-99-990	24,964.00	
Depreciation -Machinery and Equipment	5-05-01-050		
Depreciation-Furnitures and Fixtures and Books	5-05-01-070		
Depreciation-Other PPE	5-05-01-990		
Depreciation-Transportation Equipment	5-05-01-060		
TOTAL		568,628,105.57	568,628,105.57


 ROCHE LYNNE L. CUNANAN
 Accountant II

DILG - REGION 13 (CARAGA)
Statement of Income and Expenses
For the Quarter Ending March 31, 2015
Fund 101

Income :		
Subsidy from National Government	23,016,380.83	
Less: Reversion of Unused NCA	1,574,799.24	23,016,380.83
Subsidy from other National Government Agencies		12,273,391.65
Gain on Sale of PPE		74,261.89
Total Income		35,364,034.37
Less: Expenses		
Salaries and Wages	15,775,450.46	
PERA	985,454.55	
Representation Allowance	330,000.00	
Transportation Allowance	330,000.00	
Clothing Allowance	805,000.00	
Productivity Incentive Allowance	328,000.00	
Overtime and Nighth Pay	854.10	
Other Bonuses and Allowances	1,862,576.28	
GSIS Contribution	1,889,952.03	
Pag-ibig Contribution	49,300.00	
Philhealth Contribution	176,731.25	
ECC Contribution	49,251.37	
Other Personnel Benefits	567,352.83	
Traveling Expenses - Local	1,078,450.56	
Training Expenses	1,458,148.06	
Office Supplies Expense	176,612.29	
Accountable Forms	6,565.00	
Fuel, Oil & Lubricants	170,144.57	
Other Supplies and Materials Expenses	10,106.00	
Water Expenses	17,946.65	
Electricity	151,879.53	
Postage & Courier Services	19,125.00	
Telephone Expenses	183,628.23	
Internet Subscription Expenses	43,700.42	
Cable, Satellite, Telegraph & Radio Expenses	2,745.90	
Awards/Rewards Expenses	34,000.00	
Other General Services	1,570,183.90	
Janitorial Services	21,000.00	
Security Services	90,000.00	
Other Professional Services	18,581.66	
Repairs & Maintenance - Machinery and Equipment	17,934.50	
Repairs & Maintenance - Transportation Equipment	69,067.11	
Repairs & Maintenance - Furnitures and Fixtures	850.00	
Subsidies - Others	6,695,000.00	
Extraordinary and Miscellaneous Expenses	28,132.00	
Fidelity Bond Premium	9,075.00	
Printing & Publication Expenses	17,390.00	
Rent/Lease Expenses	237,176.46	
Subscription Expense	10,553.00	
Other Maintenance & Operating Expenses	24,964.00	
Total Expenses		35,312,882.71
EXCESS OF INCOME OVER EXPENSES		51,151.66


ROCHE LYNN L. CUNANAN
Accountant II

DILG - REGION 13 (CARAGA)
STATEMENT OF CASH FLOWS
March 31, 2015
Fund 101

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	23,655,066.13
Receipt of Notice of Transfer Account (NTA)	12,273,391.65
Collection of Income / Revenues	-
Collection of Receivables	-
Refund of Cash Advances	98,496.38
Receipt of Inter-Agency Cash Transfer	454,550.00
Receipt of Intra-Agency Cash Transfer	166,420.74
Receipt of Grant and Donations	-
Receipt of Performance/Bidders/Bail Bonds	-
Receipt of guarantee Deposits	-

Total Cash Inflows

36,647,924.90

Cash Outflows:

Remittances to National Treasury	(98,496.38)
Cash Payment of Operating Expenses	(29,407,212.75)
Payment of Payables	(2,516,301.76)
Remittance of withholding tax except thru TRA	(99,323.94)
Cash Purchases of Inventories - Office supplies	(175,990.81)
Refund of withholding tax withheld	-
Grant of cash advances for travel	(492,469.48)
Release of Intra-agency fund transfer thru NTA's	(577,210.89)
Release of Inter-agency fund transfer	(297,802.95)
Release of funds thru cash advances	-
Remittances to:	
GSIS	(1,044,062.36)
Pag-Ibig	(1,023,659.25)
PHIC	(175,581.25)
Cash payment of Retirement Benefits	-
Cash payment of Terminal Leave Benefits	-
Refund of Performance/Bidders/Bail Bonds	-
Reversion of Unused NTAs	-
Reversion of Unused NCAs	(1,574,799.24)

Total Cash Outflows

(37,482,911.06)

Cash Provided (used in) by Operating Activities

(834,986.16)

Cash Flow from Investing Activities :

-

Cash Flow from Financing Activities


-

Add: Beginning Cash Balance, Jan. 1, 2015

Cash, National Treasury - MDS	-
Cash In Bank, LCCA	8,658,787.78
Petty Cash Fund	-
Cash, Collecting Officer	41,248.56
Cash, Disbursing Officer	-

Total	<u>8,700,036.34</u>
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CASH BALANCE, END - March 31, 2015	<u><u>7,865,050.18</u></u>
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ROCHE LYNNE L. CUNANAN
Accountant II

DILG - CARAGA (Region 13)
Balance Sheet
As of March 31, 2015
Fund 101

ASSETS

Current Assets

Petty Cash Fund	10,000.00	
Cash, Collecting Officer	6,878.56	
Cash in Bank, LCCA	7,848,171.62	
Total		7,865,050.18

Receivables :

Advances to Officers and Employees	71,751.00	
Receivables - Disallowances/ Charges	854,618.05	
Due from LGUs	510,823,283.05	
Due from Non-Government Organizations	<u>780,780.00</u>	
Total		512,530,432.10

Inventories :


Office Supplies Inventory	651,790.91	
Other Supplies & Materials Inventory	1,500.00	653,290.91
Guaranty Deposits	65,000.00	65,000.00

Property, Plant and Equipment :

Information and Communication Technology Equipment	2,066,239.70	
Less: Accumulated Depreciation	<u>653,715.99</u>	1,412,523.71
Office Equipment	602,226.25	
Less: Accumulated Depreciation	<u>192,615.60</u>	409,610.65
Other Property, Plant and Equipment	196,505.00	
Less: Accumulated Depreciation	<u>45,157.40</u>	151,347.60
Furniture and Fixture	203,088.00	
Less: Accumulated Depreciation	<u>39,163.30</u>	163,924.70
Communication Equipment	219,663.38	
Less: Accumulated Depreciation	<u>108,111.62</u>	111,551.76
Motor Vehicle	1,701,500.00	
Less: Accumulated Depreciation	<u>610,510.73</u>	1,090,989.27
Books	30,227.55	
Less: Accumulated Depreciation	<u>15,416.06</u>	14,811.49
Other Land Improvements	272,153.00	272,153.00
Other Assets	6,909,846.79	<u>6,909,846.79</u>

TOTAL ASSETS

531,650,532.16


ROCHE LYNNE L. CUNANAN
 Accountant II

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Due to GSIS	3,327.30
Due to Pag Ibig	1,000.00
Due to Philhealth	437.50
Due to Central Office	28,446.25
Due to National Government Agency	703,022.71
Due to LGU	1,141.00
Trust Liabilities	1,508,174.40

Total Liabilities 2,245,549.16

Equity

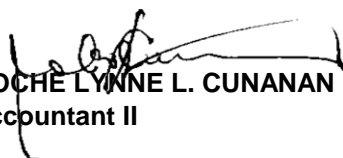
Government Equity Beg. Balance 620,830,126.83

Retained Operating Surplus :

Current Operations	51,151.66	
Adjustments	<u>(91,476,295.49)</u>	<u>(91,425,143.83)</u>

Total Equity 529,404,983.00

TOTAL LIABILITIES AND EQUITY 531,650,532.16


ROCHE LYNN L. CUNANAN
Accountant II