

TRIAL BALANCE  
 REGION XIII - CARAGA  
 September 30, 2013  
 Fund 101

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AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	104	10,000.00	
Cash In Bank, LCCA	111	31,703,431.53	
Due from National Government Agency	136	64,835.00	
Due from LGUs	138	430,201,509.46	
Advances to Officers & Employees	148	130,401.28	
Office Supplies Inventory	155	85,998.61	
Guaranty Deposit	186	65,000.00	
Office Equipment	221	688,667.60	
Furnitures and Fixtures	222	194,811.36	
IT Equipment and Software	223	2,169,412.40	
Library Books	224	30,227.55	
Communication Equipment	229	312,380.74	
Motor Vehicles	241	1,203,000.00	
Other Property, Plant and Equipment	250	181,214.37	
Other Assets	290	10,845,380.25	
Accumulated Depreciation - Office Equipment	321		298,934.83
Accumulated Depreciation - Fur. & Fixtures	322		69,014.52
Accumulated Depreciation - IT Equipt.& Software	323		795,738.63
Accumulated Depreciation - Communication Equipt.	329		142,437.76
Accumulated Depreciation - Motor Vehicles	341		604,569.75
Accumulated Depreciation - Other Prop. & Equipt.	350		75,938.83
Due to National Government Agencies	416		119,843.20
Due to LGU	418		86,227.10
Due to Central Office	421		270,110.25
Due to Other Funds	424		1,600.00
Government Equity	501		49,616,111.92
Subsidy Income from National Government	651		361,018,136.57
Subsidy from Central Office	653		7,601,236.50
Prior Years Adjustments	684		138,072,071.98
<b><i>SUB - TOTAL</i></b>		<b>477,886,270.15</b>	<b>558,771,971.84</b>

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AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

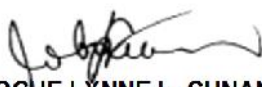
PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<b><i>SUB - TOTAL FORWARDED</i></b>		<b>477,886,270.15</b>	<b>558,771,971.84</b>
Salaries & Wages - Regular	701	47,307,935.16	
PERA	711	3,062,443.68	
Representation Allowance	713	926,500.00	
Transportation Allowance	714	926,500.00	
Clothing Allowance	715	835,000.00	
Productivity Incentive Bonus	717	322,000.00	
Cash Gift	724	427,500.00	
Mid - Year Bonus	725	2,617,220.00	
RLIP Contribution	731	5,591,939.10	
PAG-IBIG Contribution	732	164,882.24	
PHIC Contribution	733	525,924.88	
ECIP Contribution	734	155,638.81	
Other Personnel Benefits	749	1,451,368.69	
Traveling Expenses - Local	751	4,199,006.15	
Training Expenses	753	5,073,833.31	
Office Supplies Expenses	755	879,813.88	
Accountable Forms	756	15,940.00	
Gasoline, Oil & Lubricants	761	768,449.30	
Other Supplies Expenses	765	56,267.50	
Water Expenses	766	69,174.04	
Electricity Expenses	767	455,205.38	
Postage & Deliveries	771	45,875.88	
Telephone Expenses - Landline	772	337,733.90	
Telephone Expenses - Mobile	773	193,433.55	
Internet Expenses	774	85,407.70	
Cable, Satellite, Telegraph & Radio Expenses	775	6,750.00	
Printing & Binding	781	154,343.50	
Rent Expense	782	774,629.38	
Subscription Expense	786	63,319.00	
Rewards & Other Claims	788	454,000.00	
General Services	795	650,224.58	
<b><i>SUB - TOTAL</i></b>		<b>556,484,529.76</b>	<b>558,771,971.84</b>

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<b><i>SUB - TOTAL FORWARDED</i></b>		<b>556,484,529.76</b>	<b>558,771,971.84</b>
Janitorial Services	796	104,732.94	
Security Services	797	255,000.00	
Other Professional Services	799	73,250.00	
Repairs & Maintenance - Leasehold Improvements	819	257,089.39	
Repairs & Maintenance - Office Equipment	821	22,710.95	
Repairs & Maintenance - IT Equipment & Software	823	17,215.00	
Repairs & Maintenance - Communication Equipment	829	250.00	
Repairs & Maintenance - Other Equipment	840	1,400.00	
Repairs & Maintenance-Motor Vehicle	841	245,722.41	
Subsidy to NGAs	871	378,000.00	
Subsidy to LGUs	874	690,181.14	
Extraordinary Expenses	883	33,996.00	
Miscellaneous Expenses	884	48,998.00	
Taxes, Duties & Licenses	891	26,069.66	
Fidelity Bond Premium	892	45,239.06	
Insurance Expenses	893	35,256.33	
Other Maintenance & Operating Expenses	969	52,331.20	
<b>TOTAL</b>		<b>558,771,971.84</b>	<b>558,771,971.84</b>

  
**ROCHE LYNNE L. CUNANAN**  
 Accountant II

**DILG - REGION 13 ( CARAGA )**  
**Statement of Income and Expenses**  
**Quarter Ending September 30, 2013**  
**Fund 101**

<b>Income :</b>		
Subsidy Income from National Government	383,151,633.86	
Less: Reversion of Unused NCA	<u>22,133,497.29</u>	361,018,136.57
Subsidy from Central Office		<u>7,601,236.50</u>
<b>Total Income</b>		<u><b>368,619,373.07</b></u>
<b>Less: Expenses</b>		
Salaries and Wages	47,307,935.16	
PERA	3,062,443.68	
Representation Allowance	926,500.00	
Transportion Allowance	926,500.00	
Clothing Allowance	835,000.00	
Productivity Incentive Bonus	322,000.00	
Cash Gift	427,500.00	
Mid-Year Bonus	2,617,220.00	
GSIS Contribution	5,591,939.10	
Pag-ibig Contribution	164,882.24	
Philhealth Contribution	525,924.88	
ECC Contribution	155,638.81	
Other Personnel Benefits	1,451,368.69	
Traveling Expenses - Local	4,199,006.15	
Training Expenses	5,073,833.31	
Office Supplies	879,813.88	
Accountable Forms	15,940.00	
Gasoline	768,449.30	
Other Supplies Expenses	56,267.50	
Water Expenses	69,174.04	
Electricity	455,205.38	
Postage and Deliveries	45,875.88	
Telephone-Landline	337,733.90	
Telephone-Mobile	193,433.55	
Internet	85,407.70	
Cable, Satellite, Tel. and Radio	6,750.00	
Printing and Binding	154,343.50	
Rent Expenses	774,629.38	
Subscription Expenses	63,319.00	
Rewards and other Claims	454,000.00	
General Services	650,224.58	
Janitorial Services	104,732.94	
Security Services	255,000.00	
Other Professional Services	73,250.00	
Repairs and Maint. - Leasehold Improvements Bldg.	257,089.39	
Repairs and Maint. - Communication Equipment	250.00	
Repairs and Maint. - Office Equipment	22,710.95	
Repairs and Maint. - IT Equipt.& Software	17,215.00	
Repairs and Maint. - Other Equipment	1,400.00	
Repairs and Maint. - Motor Vehicle	245,722.41	
Subsidy to NGAs	378,000.00	
Subsidy to LGUs	690,181.14	
Extraordinary Expenses	33,996.00	
Miscellaneous Expenses	48,998.00	
Taxes, Duties and Licenses	26,069.66	
Fidelity Bond Premium	45,239.06	
Insurance Premium	35,256.33	
Other Maintenance and Operating Expenses	52,331.20	
<b>Total Expenses</b>		<u><b>80,885,701.69</b></u>
<b>EXCESS OF INCOME OVER EXPENSES</b>		<u><u><b>287,733,671.38</b></u></u>

  
**ROCHE LYNNE L. CUNANAN**  
Accountant II

**DILG - REGION 13 ( CARAGA )**  
**STATEMENT OF CASH FLOWS**  
**September 30, 2013**  
**Fund 101**

**Cash Flow from Operating Activities:**

**Cash Inflows:**

Receipt of Notice of Cash Allocation (NCA)	377,187,187.00
Receipt of Notice of Transfer Account (NTA)	7,601,236.50
Collection of Income / Revenues	-
Collection of Receivables	-
Refund of Cash Advances	275,489.82
Receipt of Inter-Agency Cash Transfer	179,088,000.00
Receipt of Intra-Agency Cash Transfer	263,636.43
Receipt of Grant and Donations	-
Receipt of Performance/Bidders/Bail Bonds	-
Receipt of guarantee Deposits	-

Total Cash Inflows

**564,415,549.75**

**Cash Outflows:**

Remittances to National Treasury	(275,489.82)
Cash Payment of Operating Expenses	(341,850,936.92)
Payment of Payables	(6,830,161.71)
Remittance of withholding tax except thru TRA	(193,395.47)
Cash Purchases of Inventories - Office supplies	(228,728.75)
Refund of withholding tax withheld	-
Grant of cash advances for travel	(1,551,489.64)
Release of Intra-agency fund transfer thru NTA's	(242,145.74)
Release of Inter-agency fund transfer	(182,880,260.05)
Release of funds thru cash advances	-
Remittances to:	
GSIS	(9,065,637.10)
Pag-Ibig	(3,078,307.61)
PHIC	(652,337.63)
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	(22,133,497.29)

Total Cash Outflows

**(568,982,387.73)**

**Cash Provided ( used in ) by Operating Activities**

**(4,566,837.98)**

**Cash Flow from Investing Activities :**

-

**Cash Flow from Financing Activities**

-

**Add: Beginning Cash Balance, Jan. 1, 2013**

Cash, National Treasury - MDS	-
Cash In Bank, LCCA	36,280,269.51
Petty Cash Fund	-
Cash, Collecting Officer	-
Cash, Disbursing Officer	-

**Total**

**36,280,269.51**

**CASH BALANCE, END - September 30, 2013**

**31,713,431.53**

  
**ROCHE LYNNE L. CUNANAN**  
Accountant II

**DILG - CARAGA ( Region 13 )**  
**Balance Sheet**  
**As of September 30, 2013**  
**Fund 101**

**ASSETS**

**Current Assets**

Petty Cash Fund	10,000.00	
Cash in Bank, LCCA	31,703,431.53	
<b>Total</b>		<b>31,713,431.53</b>

**Receivables :**

Advances to Officers and Employees	130,401.28	
Due from National Govt. Agency	64,835.00	
Due from LGUs	430,201,509.46	
<b>Total</b>		<b>430,396,745.74</b>

**Inventories :**

Office Supplies Inventory	85,998.61	85,998.61
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Guaranty Deposits	65,000.00	65,000.00
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**Property, Plant and Equipment :**

IT Equipment and Software	2,169,412.40	
Less: Accumulated Depreciation	795,738.63	1,373,673.77

Office Equipment	688,667.60	
Less: Accumulated Depreciation	298,934.83	389,732.77

Other Property, Plant and Equipment	181,214.37	
Less: Accumulated Depreciation	75,938.83	105,275.54

Furniture and Fixture	194,811.36	
Less: Accumulated Depreciation	69,014.52	125,796.84

Communication Equipment	312,380.74	
Less: Accumulated Depreciation	142,437.76	169,942.98

Motor Vehicle	1,203,000.00	
Less: Accumulated Depreciation	604,569.75	598,430.25

Library Books	30,227.55	30,227.55
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<b>Other Assets</b>	<b>10,845,380.25</b>	<b>10,845,380.25</b>
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<b>TOTAL ASSETS</b>		<b>475,899,635.83</b>

## LIABILITIES AND EQUITY

### Liabilities

#### Current Liabilities

Due to LGU	86,227.10
Due to Other Funds	1,600.00
Due to National Government Agency	119,843.20
Due to Central Office	<u>270,110.25</u>

#### Total Liabilities

477,780.55

### Equity

Government Equity Beg. Balance 49,616,111.92

#### Retained Operating Surplus :

Current Operations 287,733,671.38

Adjustment of Prior Years 138,072,071.98 425,805,743.36

#### Total Equity

475,421,855.28

### TOTAL LIABILITIES AND EQUITY

475,899,635.83

  
ROCHE LYNNE L. CUNANAN  
Accountant II