

POST-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
December 31, 2013
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT		CREDIT
	CODE	DEBIT	
Cash In Bank, LCCA	111	8,013,649.26	
Due from National Government Agency	136	64,835.00	
Due from LGUs	138	412,452,554.61	
Due from NGOs	139	333,207.00	
Advances to Officers & Employees	148	22,514.00	
Office Supplies Inventory	155	123,090.79	
Guaranty Deposit	186	65,000.00	
Office Equipment	221	437,212.45	
Furnitures and Fixtures	222	137,487.00	
IT Equipment and Software	223	1,350,856.30	
Library Books	224	30,227.55	
Communication Equipment	229	228,089.10	
Motor Vehicles	241	2,196,000.00	
Other Property, Plant and Equipment	250	74,910.50	
Other Assets	290	5,502,203.13	
Accumulated Depreciation - Office Equipment	321		113,917.36
Accumulated Depreciation - Fur. & Fixtures	322		26,642.72
Accumulated Depreciation - IT Equipt.& Software	323		410,561.86
Accumulated Depreciation - Library Books	324		9,975.10
Accumulated Depreciation - Communication Equipt.	329		87,583.60
Accumulated Depreciation - Motor Vehicles	341		624,867.86
Accumulated Depreciation - Other Prop. & Equipt.	350		31,673.51
Due to National Government Agencies	416		299,320.20
Due to LGU	418		80,067.10
Due to Central Office	421		231,338.25
Due to Other Funds	424		11,900.00
Government Equity	501		429,103,989.13
TOTAL		431,031,836.69	431,031,836.69

DILG - CARAGA (Region 13)
Detailed Balance Sheet
As of December 31, 2013
Fund 101

ASSETS

Current Assets

Cash in Bank, LCCA	8,013,649.26	
Total		8,013,649.26
Receivables :		
Advances to Officers and Employees	22,514.00	
Due from National Govt. Agency	64,835.00	
Due from LGUs	412,452,554.61	
Due from NGOs	333,207.00	
Total		412,873,110.61
Inventories :		
Office Supplies Inventory	123,090.79	123,090.79
Guaranty Deposits	65,000.00	65,000.00
Property, Plant and Equipment :		
IT Equipment and Software	1,350,856.30	
Less: Accumulated Depreciation	410,561.86	940,294.44
Office Equipment	437,212.45	
Less: Accumulated Depreciation	113,917.36	323,295.09
Other Property, Plant and Equipment	74,910.50	
Less: Accumulated Depreciation	31,673.51	43,236.99
Furniture and Fixture	137,487.00	
Less: Accumulated Depreciation	26,642.72	110,844.28
Communication Equipment	228,089.10	
Less: Accumulated Depreciation	87,583.60	140,505.50
Motor Vehicle	2,196,000.00	
Less: Accumulated Depreciation	624,867.86	1,571,132.14
Library Books	30,227.55	
Less: Accumulated Depreciation	9,975.10	20,252.45
Other Assets	5,502,203.13	5,502,203.13
TOTAL ASSETS		429,726,614.68

LIABILITIES AND EQUITY

Liabilities

Current Liabilities

Due to LGU	80,067.10
Due to Other Funds	11,900.00
Due to National Government Agency	299,320.20
Due to Central Office	<u>231,338.25</u>

Total Liabilities

622,625.55

Equity

Government Equity Beg. Balance 50,609,111.92

Retained Operating Surplus :

 Current Operations 375,310,329.85

 Adjustment of Prior Years 3,184,547.36 378,494,877.21

Total Equity

429,103,989.13

TOTAL LIABILITIES AND EQUITY

429,726,614.68

DILG - CARAGA (Region 13)
Condensed Balance Sheet
As of December 31, 2013
Fund 101

ASSETS

Current Assets

Cash in Bank, LCCA	8,013,649.26	
Advances to Officers and Employees	22,514.00	
Due from National Govt. Agency	64,835.00	
Due from LGUs	412,452,554.61	
Due from NGOs	333,207.00	
Office Supplies Inventory	123,090.79	
Guaranty Deposits	65,000.00	
		421,074,850.66

Investment & Property, Plant and Equipment :

Long - Term Investment	-	
Property, Plant and Equipment :	4,454,782.90	
Less: Accumulated Depreciation	1,305,222.01	
		3,149,560.89

Other Assets	5,502,203.13	5,502,203.13
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TOTAL ASSETS		429,726,614.68
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LIABILITIES AND EQUITY

Liabilities

Current Liabilities		622,625.55
Long - Term Liabilities		-
Other Liabilities		-
		622,625.55

Equity

Government Equity		429,103,989.13
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TOTAL LIABILITIES AND EQUITY		429,726,614.68
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DILG - REGION 13 (CARAGA)
STATEMENT OF CASH FLOWS
December 31, 2013
Fund 101

Cash Flow from Operating Activities:

Cash Inflows:

Receipt of Notice of Cash Allocation (NCA)	415,189,691.00
Receipt of Notice of Transfer Account (NTA)	104,977,845.50
Collection of Income / Revenues	-
Collection of Receivables	-
Refund of Cash Advances	302,998.40
Receipt of Inter-Agency Cash Transfer	179,323,700.00
Receipt of Intra-Agency Cash Transfer	320,861.01
Receipt of Grant and Donations	-
Receipt of Performance/Bidders/Bail Bonds	-
Receipt of guarantee Deposits	-

Total Cash Inflows

700,115,095.91

Cash Outflows:

Remittances to National Treasury	(302,998.40)
Cash Payment of Operating Expenses	(453,076,491.57)
Payment of Payables	(10,316,410.92)
Remittance of withholding tax except thru TRA	(265,711.77)
Cash Purchases of Inventories - Office supplies	(334,781.20)
Refund of withholding tax withheld	-
Grant of cash advances for travel	(2,346,313.82)
Release of Intra-agency fund transfer thru NTA's	(336,715.60)
Release of Inter-agency fund transfer	(210,748,138.27)
Release of funds thru cash advances	-
Remittances to:	
GSIS	(12,197,466.81)
Pag-Ibig	(4,214,064.51)
PHIC	(830,525.13)
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	(33,412,098.16)

Total Cash Outflows

(728,381,716.16)

Cash Provided (used in) by Operating Activities

(28,266,620.25)

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 - December 31, 2013

8,013,649.26

DILG - REGION 13 (CARAGA)
Detailed Statement of Income and Expenses
For the year ended December 31, 2013
Fund 101

Income :		
Subsidy Income from National Government	424,201,770.38	
Less: Reversion of Unused NCA	<u>33,412,098.16</u>	390,789,672.22
Subsidy from Central Office		<u>104,977,845.50</u>
Total Income		<u>495,767,517.72</u>
Less: Expenses		
Salaries and Wages	62,902,919.92	
PERA	4,082,943.66	
Representation Allowance	1,234,000.00	
Transportation Allowance	1,234,000.00	
Clothing Allowance	835,000.00	
Productivity Incentive Bonus	322,000.00	
Cash Gift	850,000.00	
Mid-Year Bonus	5,216,429.50	
GSIS Contribution	7,469,087.19	
Pag-ibig Contribution	215,882.24	
Philhealth Contribution	702,362.38	
ECC Contribution	206,587.42	
Other Personnel Benefits	4,838,508.31	
Traveling Expenses - Local	5,822,564.35	
Training Expenses	7,248,106.58	
Office Supplies	1,387,153.58	
Accountable Forms	28,940.00	
Gasoline	1,056,997.64	
Other Supplies Expenses	86,276.00	
Water Expenses	94,066.03	
Electricity	582,398.23	
Postage and Deliveries	94,080.91	
Telephone-Landline	472,897.30	
Telephone-Mobile	297,632.55	
Internet	114,898.95	
Cable, Satellite, Tel. and Radio	13,549.01	
Printing and Binding	206,991.50	
Rent Expenses	1,059,883.84	
Subscription Expenses	73,755.00	
Rewards and other Claims	814,000.00	
General Services	1,007,902.80	
Janitorial Services	144,032.94	
Security Services	345,000.00	
Other Professional Services	842,650.00	
Repairs and Maint. - Leasehold Improvements Bldg.	261,349.39	
Repairs and Maint. - Communication Equipment	250.00	
Repairs and Maint. - Office Equipment	65,520.95	
Repairs and Maint. - IT Equipt.& Software	43,372.90	
Repairs and Maint. - Other Equipment	1,400.00	
Repairs and Maint. - Motor Vehicle	438,442.81	
Subsidy to NGAs	378,000.00	
Subsidy to LGUs	690,181.14	
Extraordinary Expenses	37,162.00	
Miscellaneous Expenses	82,160.04	
Taxes, Duties and Licenses	27,898.72	
Fidelity Bond Premium	45,239.06	
Insurance Premium	41,668.15	
Depreciation Expense - Office Equipment	78,698.24	
Depreciation Expense - Furnitures and Fixtures	12,520.58	
Depreciation Expense - IT Equipment and Software	243,154.13	
Depreciation Expense - Library Books	5,440.96	
Depreciation Expense - Communication Equipment	20,528.02	
Depreciation Expense - Motor Vehicle	282,342.86	
Depreciation Expense - Other PPE	13,483.89	
Other Maintenance and Operating Expenses	5,784,876.20	
Total Expenses		<u>120,457,187.87</u>
EXCESS OF INCOME OVER EXPENSES		<u><u>375,310,329.85</u></u>

DILG - REGION 13 (CARAGA)
Condensed Statement of Income and Expenses
For the year ended December 31, 2013
Fund 101

Income :

Subsidy Income from National Government	424,201,770.38	
Less: Reversion of Unused NCA	<u>33,412,098.16</u>	390,789,672.22

Subsidy from Central Office		<u>104,977,845.50</u>
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Total Income		<u><u>495,767,517.72</u></u>
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Less: Expenses

Personal Expenses	90,109,720.62	
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Maintenance and Other Operating Expenses	<u>30,347,467.25</u>	
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Total Expenses		<u><u>120,457,187.87</u></u>
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EXCESS OF INCOME OVER EXPENSES		<u><u>375,310,329.85</u></u>
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PRE-CLOSING TRIAL BALANCE
REGION XIII - CARAGA
December 31, 2013
Fund 101

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AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	111	8,013,649.26	
Due from National Government Agency	136	64,835.00	
Due from LGUs	138	412,452,554.61	
Due from NGOs	139	333,207.00	
Advances to Officers & Employees	148	22,514.00	
Office Supplies Inventory	155	123,090.79	
Guaranty Deposit	186	65,000.00	
Office Equipment	221	437,212.45	
Furnitures and Fixtures	222	137,487.00	
IT Equipment and Software	223	1,350,856.30	
Library Books	224	30,227.55	
Communication Equipment	229	228,089.10	
Motor Vehicles	241	2,196,000.00	
Other Property, Plant and Equipment	250	74,910.50	
Other Assets	290	5,502,203.13	
Accumulated Depreciation - Office Equipment	321		113,917.36
Accumulated Depreciation - Fur. & Fixtures	322		26,642.72
Accumulated Depreciation - IT Equipt.& Software	323		410,561.86
Accumulated Depreciation - Library Books	324		9,975.10
Accumulated Depreciation - Communication Equipt.	329		87,583.60
Accumulated Depreciation - Motor Vehicles	341		624,867.86
Accumulated Depreciation - Other Prop. & Equipt.	350		31,673.51
Due to National Government Agencies	416		299,320.20
Due to LGU	418		80,067.10
Due to Central Office	421		231,338.25
Due to Other Funds	424		11,900.00
Government Equity	501		50,609,111.92
Subsidy Income from National Government	651		390,789,672.22
Subsidy from Central Office	653		104,977,845.50
Prior Years Adjustments	684		3,184,547.36
SUB - TOTAL		431,031,836.69	551,489,024.56

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		431,031,836.69	551,489,024.56
Salaries & Wages - Regular	701	62,902,919.92	
PERA	711	4,082,943.66	
Representation Allowance	713	1,234,000.00	
Transportation Allowance	714	1,234,000.00	
Clothing Allowance	715	835,000.00	
Productivity Incentive Bonus	717	322,000.00	
Cash Gift	724	850,000.00	
Mid - Year Bonus	725	5,216,429.50	
RLIP Contribution	731	7,469,087.19	
PAG-IBIG Contribution	732	215,882.24	
PHIC Contribution	733	702,362.38	
ECIP Contribution	734	206,587.42	
Other Personnel Benefits	749	4,838,508.31	
Traveling Expenses - Local	751	5,822,564.35	
Training Expenses	753	7,248,106.58	
Office Supplies Expenses	755	1,387,153.58	
Accountable Forms	756	28,940.00	
Gasoline, Oil & Lubricants	761	1,056,997.64	
Other Supplies Expenses	765	86,276.00	
Water Expenses	766	94,066.03	
Electricity Expenses	767	582,398.23	
Postage & Deliveries	771	94,080.91	
Telephone Expenses - Landline	772	472,897.30	
Telephone Expenses - Mobile	773	297,632.55	
Internet Expenses	774	114,898.95	
Cable, Satellite, Telegraph & Radio Expenses	775	13,549.01	
Printing & Binding	781	206,991.50	
Rent Expense	782	1,059,883.84	
Subscription Expense	786	73,755.00	
Rewards & Other Claims	788	814,000.00	
General Services	795	1,007,902.80	
<i>SUB - TOTAL</i>		541,603,651.58	551,489,024.56

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
<i>SUB - TOTAL FORWARDED</i>		541,603,651.58	551,489,024.56
Janitorial Services	796	144,032.94	
Security Services	797	345,000.00	
Other Professional Services	799	842,650.00	
Repairs & Maintenance - Leasehold Improvements	819	261,349.39	
Repairs & Maintenance - Office Equipment	821	65,520.95	
Repairs & Maintenance - IT Equipment & Software	823	43,372.90	
Repairs & Maintenance - Communication Equipment	829	250.00	
Repairs & Maintenance - Other Equipment	840	1,400.00	
Repairs & Maintenance-Motor Vehicle	841	438,442.81	
Subsidy to NGAs	871	378,000.00	
Subsidy to LGUs	874	690,181.14	
Extraordinary Expenses	883	37,162.00	
Miscellaneous Expenses	884	82,160.04	
Taxes, Duties & Licenses	891	27,898.72	
Fidelity Bond Premium	892	45,239.06	
Insurance Expenses	893	41,668.15	
Depreciation Expense - Office Equipment	921	78,698.24	
Depreciation Expense - Furnitures and Fixtures	922	12,520.58	
Depreciation Expense - IT Equipment and Software	923	243,154.13	
Depreciation Expense - Library Books	924	5,440.96	
Depreciation Expense - Communication Equipment	929	20,528.02	
Depreciation Expense - Motor Vehicle	941	282,342.86	
Depreciation Expense - Other PPE	950	13,483.89	
Other Maintenance & Operating Expenses	969	5,784,876.20	
<i>TOTAL</i>		551,489,024.56	551,489,024.56