

TRIAL BALANCE
 REGION XIII - CARAGA
 FOR THE QUARTER ENDED MARCH 31, 2022
 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	29,902,973.71	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	85,079.81	
Receivables- Disallowances/ Charges	1-03-05-010	1,589.07	
Advances for Payroll	1-99-01-020	19,829.13	
Advances to Officers & Employees	1-99-01-040	19,169.89	
Office Supplies Inventory	1-04-04-010	138,145.19	
Other Supplies and Materials Inventory	1-04-04-990	18,734.33	
Semi- Expendable- Furniture & Fixture	1-04-06-010	162,799.50	
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	2,864,395.00	
Furnitures and Fixtures	1-06-07-010	1,289,684.00	
Information and Communication Technology Equipment	1-06-05-030	5,573,562.27	
Communication Equipment	1-06-05-070	303,983.00	
Motor Vehicles	1-06-06-010	8,116,600.00	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	13,092,118.63	
Accumulated Depreciation - Building	1-06-04-011		2,301,791.12
Accumulated Depreciation - Office Equipment	1-06-05-021		1,714,986.08
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		522,035.38
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,663,927.93
Accumulated Depreciation - Communication Equipment	1-06-05-071		158,669.60
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,135,936.90
Accumulated Depreciation - Other PPE	1-06-99-991		492,837.93
Sub Total		109,074,822.53	14,990,184.94

Sub Total Forwarded		109,074,822.53	14,990,184.94
Accounts Payable	2-01-01-010		131,801.06
Due to BIR	2-02-01-010		13,632.56
Due to GSIS	2-02-01-020		27,770.25
Due to PAG- IBIG	2-02-01-030		9,130.67
Due to PHILHEALTH	2-02-01-040		2,328.97
Due to National Government Agencies	2-02-01-050		2,934,698.05
Due to LGU	2-02-01-070		1,807,139.74
Due to Central Office	2-03-01-010		427,411.11
Other Payables	2-99-99-990		2,861.67
Accumulated Surplus/ (Deficit)	3-01-01-010		77,271,669.01
Subsidy from National Government	4-03-01-010		47,588,696.07
Subsidy from Central Office	4-03-01-060		27,703,371.80
Miscellaneous Income	4-06-09-990		5,791.66
Salaries & Wages - Regular	5-01-01-010	28,854,184.80	
PERA	5-01-02-010	1,056,454.56	
Representation Allowance	5-01-02-020	1,354,090.91	
Transportation Allowance	5-01-02-030	1,354,090.91	
Hazard Pay	5-01-02-110	597,000.00	
RLIP Contribution	5-01-03-010	3,425,047.80	
PAG-IBIG Contribution	5-01-03-020	48,300.00	
PHIC Contribution	5-01-03-030	338,454.59	
ECIP Contribution	5-01-03-040	74,466.97	
Other Personnel Benefits	5-01-04-990	293,750.00	
Travelling Expenses - Local	5-02-01-010	1,082,872.19	
Training Expenses	5-02-02-010	1,531,665.00	
Office Supplies Expenses	5-02-03-010	253,430.15	
Accountable Forms	5-02-03-020	6,000.00	
Sub Total		149,344,630.41	172,916,487.56

Sub Total Forwarded		149,344,630.41	172,916,487.56
Fuel, Oil & Lubricants	5-02-03-090	135,139.55	
Other Supplies and Materials Expenses	5-02-03-990	29,569.30	
Water Expenses	5-02-04-010	30,169.30	
Electricity Expenses	5-02-04-020	355,884.71	
Postage & Courier Services	5-02-05-010	5,493.00	
Telephone Expenses	5-02-05-020	89,264.22	
Internet Subscription Expenses	5-02-05-030	147,284.37	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	3,202.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	33,900.00	
Other General Services	5-02-12-990	12,550,490.44	
Janitorial Services	5-02-12-020	1,050.00	
Security Services	5-02-12-030	185,000.00	
Other Professional Services	5-02-11-990	26,347.50	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	126,495.93	
Subsidies - Others	5-02-14-990	9,460,000.00	
Taxes, Duties & Licenses	5-02-15-010	8,021.18	
Insurance Expenses	5-02-15-030	34,908.15	
Printing & Publication Expenses	5-02-99-020	123,572.50	
Rent/Lease Expenses	5-02-99-050	223,500.00	
Subscription Expense	5-02-99-070	2,565.00	
GRAND TOTAL		172,916,487.56	172,916,487.56

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**DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022**

ASSETS	Amount
	<u>CY 2022</u>
Current Assets	
Cash and Cash Equivalents	29,998,053.52
Receivables	1,589.07
Inventories	319,679.02
Other Current Assets	38,999.02
Total Current Assets	<u>30,358,320.63</u>
Non - Current Assets	
Property, Plant and Equipment	50,581,368.47
Other Non-Current Assets	13,144,948.49
Total Non-Current Assets	<u>63,726,316.96</u>
Total Assets	<u>94,084,637.59</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	131,801.06
Inter- Agency Payables	4,794,700.24
Intra- Agency Payables	427,411.11
Total Current Liabilities	<u>5,353,912.41</u>
Non- Current Liabilities	
Financial Liabilities	
Trust Liabilities	-
Deferred Credits/ Unearned Income	5,791.66
Provisions	-
Other Payables	2,861.67
Total Non-Current Liabilities	<u>8,653.33</u>
Total Liabilities	<u>5,362,565.74</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	88,722,071.85
Total Net Assets/ Equity	<u>88,722,071.85</u>
Total Liabilities and Net Assets/ Equity	<u>94,084,637.59</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022

	Amount
	CY 2022
ASSETS	
Current Assets	
Cash and Cash Equivalents	29,998,053.52
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	29,902,973.71
Cash in Bank - Local Currency, Current Account	29,902,973.71
Treasury/ Agency Cash Accounts	85,079.81
Cash- Treasury/ Agency Deposit, Regular	85,079.81
Cash- Tax Remittance Advice	-
Receivables	1,589.07
Inter- Agency Receivables	0.00
Due from LGUs	0.00
Other Receivables	1,589.07
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	1,589.07
Due from NGOs/ People's Organization	-
Inventories	319,679.02
Inventory Held For Consumption	319,679.02
Office Supplies Inventory	138,145.19
Other Supplies and Materials Inventory	18,734.33
Semi-Expendable- Furniture & Fixture	162,799.50

Other Current Assets	38,999.02
Advances	38,999.02
Advances for Payroll	19,829.13
Advances to Officers and Employees	19,169.89
TOTAL CURRENT ASSETS	<u>30,358,320.63</u>
Non- Current Assets	
Property, Plant and Equipment	50,581,368.47
Land	535,714.00
Land	535,714.00
Accumulated Impairment Losses- Land	<u>-</u>
	535,714.00
Buildings and Other Structures	43,669,547.25
Buildings	45,971,338.37
Accumulated Depreciation-Buildings	<u>(2,301,791.12)</u>
Net Value	43,669,547.25
Machinery and Equipment	3,204,356.66
Office Equipment	2,864,395.00
Accumulated Depreciation - Office Equipment	<u>(1,714,986.08)</u>
Net Value	1,149,408.92
Information and Communication Technology Equipment	5,573,562.27
Accumulated Depreciation - Info & Comm. Tech. Equipment	<u>(3,663,927.93)</u>
Net Value	1,909,634.34
Communication Equipment	303,983.00
Accumulated Depreciation - Communication Equipment	<u>(158,669.60)</u>
Net Value	145,313.40
Transportation Equipment	1,980,663.10
Motor Vehicles	8,116,600.00
Accumulated Depreciation - Motor Vehicles	<u>(6,135,936.90)</u>
Net Value	1,980,663.10
Furniture, Fixtures and Books	767,648.62
Furniture and Fixtures	1,289,684.00
Accumulated Depreciation - Furniture and Fixture	<u>(522,035.38)</u>
Net Value	767,648.62
Other Property, Plant and Equipment	423,438.84

Other Property, Plant and Equipment	916,276.77
<i>Accumulated Depreciation - Other PPE</i>	<u>(492,837.93)</u>
Net Value	423,438.84
Construction in Progress	-
Construction in Progress- Building & Other Structure	-
Other Non- Current Assets	13,144,948.49
Deposits	52,829.86
Guaranty Deposits	52,829.86
Other Assets	<u>13,092,118.63</u>
Other Assets	13,092,118.63
<i>Accumulated Impairment Losses - Other Asset</i>	-
Net Value	<u>13,092,118.63</u>
TOTAL NON - CURRENT ASSETS	<u>63,726,316.96</u>
TOTAL ASSETS	94,084,637.59
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>131,801.06</u>
Payables	<u>131,801.06</u>
Accounts Payable	131,801.06
Inter- Agency Payables	<u>4,794,700.24</u>
Due to BIR	13,632.56
Due to GSIS	27,770.25
Due to PAG-IBIG	9,130.67
Due to Philhealth	2,328.97
Due to NGAs	2,934,698.05
Due to LGUs	1,807,139.74
Due to Other Funds	-
Intra- Agency Payables	<u>427,411.11</u>

Due to Central Office	427,411.11
Other Payables	<u>2,861.67</u>
Other Payables	2,861.67
Deferred Credits/ Unearned Income	<u>5,791.66</u>
Other Deferred Credits	5,791.66
Total Current Liabilities	5,362,565.74
TOTAL LIABILITIES	<u>5,362,565.74</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	88,722,071.85
TOTAL NET ASSETS/ EQUITY	<u>88,722,071.85</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>94,084,637.59</u></u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022

	Amount
	<u>CY 2022</u>
Revenue	
	5,791.66
Total Revenue	<u>5,791.66</u>
Less: Current Operating Expenses	
Personnel Services	37,395,840.54
Maintenance and Other Operating Expenses	16,985,824.49
Non-Cash Expenses	-
Total Current Operating Expenses	<u>54,381,665.03</u>
Surplus/ (Deficit) from Current Operations	<u>(54,375,873.37)</u>
Net Financial Assistance/ Subsidy	65,832,067.87
Sale of Assets	-
Loss on Assets	<u>(5,791.66)</u>
Surplus/ (Deficit) for the period	<u><u>11,450,402.84</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022

	AMOUNT
	CY 2022
Revenue	5,791.66
Other Non- Operating Income	5,791.66
Miscellaneous Income	5,791.66
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	28,854,184.80
Total Salaries and Wages	28,854,184.80
Other Compensation	
Personal Economic Relief Allowance (PERA)	1,056,454.56
Representation Allowance (RA)	1,354,090.91
Transportation Allowance (TA)	1,354,090.91
Hazard Pay	597,000.00
Total Other Compensation	4,361,636.38
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	3,425,047.80
PAG-IBIG Contributions	48,300.00
Philhealth Contributions	338,454.59
Employees Compensation Insurance Premiums	74,466.97
Total Personnel Benefit Contributions	3,886,269.36
Other Personnel Benefits	
Other Personnel Benefits	293,750.00
Terminal Leave Benefits	
Total Other Personnel Benefits	293,750.00
Total Personnel Services	37,395,840.54

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses- Local	1,082,872.19
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Total Traveling Expenses	<u>1,082,872.19</u>
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Training Expenses

Training Expenses	1,531,665.00
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Total Training Expenses	<u>1,531,665.00</u>
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Supplies and Materials Expenses

Office Supplies Expenses	253,430.15
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Accountable Forms Expenses	6,000.00
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Drugs and Medicine Expenses	
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Medical, Dental and Laboratory Supplies Expenses	
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Fuel, Oil and Lubricants Expenses	135,139.55
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Other Supplies and Materials Expenses	29,569.30
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Total Supplies and Materials Expenses	<u>424,139.00</u>
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Utility Expenses

Water Expenses	30,169.30
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Electricity Expenses	355,884.71
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Total Utility Expenses	<u>386,054.01</u>
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Communication Expenses

Postage and Courier Services	5,493.00
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Telephone Expenses	89,264.22
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Internet Subscription Expenses	147,284.37
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Cable, Satellite, Telegraph, and Radio Expenses	3,202.00
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Total Communication Expenses	<u>245,243.59</u>
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	33,900.00
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Total Extraordinary Expenses	<u>33,900.00</u>
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Professional Services

Other Professional Services	26,347.50
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Auditing Expenses	
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Total Professional Services	<u>26,347.50</u>
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General Services	
Janitorial Services	1,050.00
Security Services	185,000.00
Other General Services	12,550,490.44
Total General Services	<u>12,736,540.44</u>
Repairs and Maintenance	
Repair and Maintenance- Transportation Equipment	126,495.93
Total Repair and Maintenance	<u>126,495.93</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	8,021.18
Insurance Expenses	34,908.15
Total Taxes, Insurance Premiums and Other Fees	<u>42,929.33</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	123,572.50
Rent/Lease Expenses	223,500.00
Subscription Expenses	2,565.00
Total Other Maintenance and Operating Expenses	349,637.50
Total Maintenance and Other Operating Expenses	16,985,824.49
Current Operating Expenses	<u>54,381,665.03</u>
Surplus (Deficit) from Current Operations	<u>(54,375,873.37)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	47,588,696.07
Subsidy from Other NGAs	
Subsidy from Central Office	27,703,371.80
Subsidy from Central Office- Non Cash	
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>75,292,067.87</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	-
Subsidies to Regional Offices/ Staff Bureaus	
Subsidies- Others	9,460,000.00
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>9,460,000.00</u>

Net Financial Assistance/ Subsidy	<u>65,832,067.87</u>
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	<u>-</u>
Total Gains	<u>-</u>
Losses	
Loss on Sale of PPE	
Loss on Assets	<u>5,791.66</u>
Total Losses	<u>5,791.66</u>
Surplus (Deficit) for the period	<u><u>11,450,402.84</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022

Amount

CY 2022**Cash Flows From Operating Activities****Cash Inflows**

Receipt of Notice of Cash Allocations	43,515,900.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	27,703,371.80
Receipt of Inter- Agency Fund Transfers	1,458,865.44
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	11,375.93
Other Receipts	4,096,684.54
Total Cash Inflows	<u>76,786,197.71</u>

Cash Outflows

Remittance to National Treasury	(85,079.81)
Payment of Expenses	(39,589,680.76)
Purchase of Inventories	(409,513.21)
Grant of Cash Advances	(728,561.42)
Deductions	(11,057,048.73)
Tax Remittance Advice	(4,072,796.37)
Grant of Financial Assistance/ Subsidy	(8,623,000.00)
Release of Inter-Agency Fund Transfers	(49,232.45)
Release of Intra-Agency Fund Transfers	(304,089.78)
Reversal of Unutilized NCA	(0.30)
Total Cash Outflows	<u>(64,919,002.83)</u>

Net (Net Cash Provided by (Used in) Operating Activities **11,867,194.88**

Cash Outflow

Net Cash Provided by (Used in) Investing Activities **-**

Cash Flows from Financing Activities **-**

Cash and Cash Equivalents, January 1, 2022 **18,130,858.64**

Cash and Cash Equivalents, March 31, 2022 **29,998,053.52**

**DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED MARCH 31, 2022**

	Amount
	CY 2022
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	43,515,900.00
Receipt of Notice of Cash Allocations	43,515,900.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	27,703,371.80
Subsidy from Central Office	27,703,371.80
Receipt of Inter- Agency Fund Transfers	1,458,865.44
Receipt of funds for the implementation of projects from	1,058,865.44
Receipt of funds for other inter-agency transactions	400,000.00
Receipt of Intra- Agency Fund Transfers	-
Receipt of funds from CO/ Ous for implementation of programs/projects	-
Trust Receipts	11,375.93
Collection of Other Trust Receipts	11,375.93
Other Receipts	4,096,684.54
Receipt of refund of cash advances	23,888.17
Receipt of Cash- Tax Remittance Advice	4,072,796.37
Other Miscellaneous Receipts	
Total Cash Inflows	76,786,197.71
Cash Outflows	
Remittance to National Treasury	(85,079.81)
Payment of Expenses	(39,589,680.76)
Payment of Personnel Services	(16,237,994.29)
Payment of Maintenance and other Operating Expenses	(23,351,686.47)

Purchase of Inventories	<u>(409,513.21)</u>
Purchase of Inventories held for consumption	(409,513.21)
Grant of Cash Advances	<u>(728,561.42)</u>
Advances for Payroll	(509,912.86)
Advances to Officers and Employees	(218,648.56)
Advances to Special Disbursing Officer	-
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory	(11,057,048.73)
Remittance of taxes withheld not covered by TRA	(15,973.93)
Remittance to GSIS/Pag-ibig/Philhealth	(7,746,589.34)
Remittance of other payables	(3,294,485.46)
Adjustments	
Tax Remittance Advice	(4,072,796.37)
Grant of Financial Assistance/ Subsidy	(8,623,000.00)
Grant of Other Subsidies	(8,623,000.00)
Release of Inter-Agency Fund Transfers	<u>(49,232.45)</u>
Release of Intra-Agency Fund Transfers	(304,089.78)
Reversal of Unutilized NCA	<u>(0.30)</u>
Total Cash Outflows	<u>(64,919,002.83)</u>
Net Cash Provided by (Used in) Operating Activities	<u>11,867,194.88</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	-
Office Equipment	-
Furniture and Fixture	-
Net Cash Provided by (Used in) Investing Activities	<u>-</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2022	<u>18,130,858.64</u>
Cash and Cash Equivalents, March 31, 2022	<u><u>29,998,053.52</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED MARCH 31, 2022

	AMOUNT
	CY 2022
Balance at January 1, 2022	77,202,147.11
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(11,380,880.94)
Other Adjustments	
Restated Balance	65,821,266.17
 Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	11,450,402.84
Total recognized revenue and expenses for the period	11,450,402.84
 Others	
Balance as of March 31, 2022	77,271,669.01