
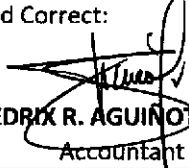


Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

TRIAL BALANCE
 As of March 31, 2015

FUND 102

Accounts	UACS	Debit	Credit
Cash in Bank - LCCA/LBP(0152-1000-27)	1-01-02-020 24	P 1,241,555.22	
Other Receivables	1-03-05-990 00	1,000.00	
Other Supplies and Materials Inventory	1-04-04-990 00	17,908.00	
ICT Equipment and Software	1-06-05-030 00	70,833,722.34	
Accum. Dep. - ICT Equipment	1-06-05-031 00		P 58,963,301.32
Motor Vehicles	1-06-06-010 00	1,967,783.80	
Accum. Dep. -Motor Vehicle	1-06-06-011 00		1,390,175.64
Due to BIR	2-02-01-010 00		14,282.98
Due to Central Office	2-03-01-010 00		1,103,982.72
Due to Regional Offices	2-03-01-030 00		141,197.52
Other Payables	2-99-99-990 00		22,845.87
Accumulated Surplus (Deficit)	3-01-01-010 00		14,057,490.13
Depreciation -ICT Equipment	5-05-01-050 03	1,593,310.86	
Depreciation - Motor Vehicle	5-05-01-060 01	37,995.96	
TOTALS		P 75,693,276.18	P 75,693,276.18
Prepared by:		Certified Correct:	
 ELSID U. FAGARAGAN Accountant II		 CEDRIX R. AGUINOT, CPA Accountant III	

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

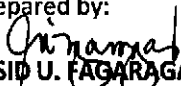
DETAILED STATEMENT OF INCOME AND EXPENSES
As of March 31, 2015
Fund 102

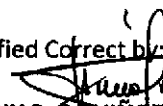
INCOME:

Subsidy from National Government	4-03-01-010 00	P	<u> -</u>
TOTAL INCOME			

LESS - EXPENSES:

Depreciation - ICT Equipment	5-05-01-050 03	P	1,593,310.86
Depreciation - Motor Vehicle	5-05-01-060 01		37,995.96
TOTAL EXPENSES			<u>1,631,306.82</u>
INCOME OVER EXPENSES		P	<u><u>(1,631,306.82)</u></u>

Prepared by:

ELSID U. FAGARAGAN
Accountant II

Certified Correct by:

CEDRIX B. ADUINOT, CPA
Accountant II

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

DETAILED BALANCE SHEET
 As of March 31, 2015

FUND 102

A S S E T S

CURRENT ASSETS

CASH

Cash in Bank - LCCA/LBP(0152-1000-27)	1-01-02-020 24	P 1,241,555.22	
Other Receivables	1-03-05-990 00	<u>1,000.00</u>	
TOTAL CURRENT ASSETS			P 1,242,555.22

INVENTORIES

Other Supplies and Materials Inventory	1-04-04-990 00		17,908.00
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PROPERTY, PLANT & EQUIPMENT

Information and Communication Technology Equipment	1-06-05-030 00	P 41,973.00	
ICT Equipment - PATROL 117	1-06-05-030 00	70,791,749.34	
Less: Accum. Depreciation - ICT Equipment	1-06-05-031 00	<u>58,963,301.32</u>	11,870,421.02
Motor Vehicles	1-06-06-010 00	1,967,783.80	
Less: Accum. Depreciation - Motor Vehicle	1-06-06-011 00	<u>1,390,175.64</u>	577,608.16
TOTAL PROPERTY, PLANT & EQUIPMENT			12,448,029.18

TOTAL ASSETS

13,708,492.40

LIABILITIES & EQUITY

LIABILITIES:

CURRENT LIABILITIES:

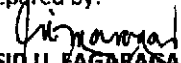
Due to BIR	2-02-01-010 00	14,282.98	
Due to Central Office	2-03-01-010 00	1,103,982.72	
Due to Regional Offices	2-03-01-030 00	141,197.52	
Other Payables	2-99-99-990 00	<u>22,845.87</u>	
TOTAL CURRENT LIABILITIES			1,282,309.09

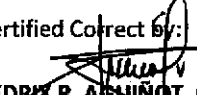
EQUITY:

Accumulated Surplus(Deficit)	3-01-01-010 00		<u>12,426,183.31</u>
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TOTAL LIABILITIES & EQUITY

P 13,708,492.40

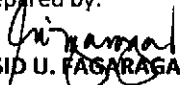
Prepared by:

ELSID U. FAGARASAN
 Accountant II

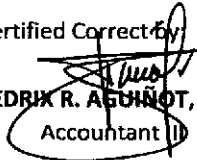
Certified Correct by:

CEDRIX R. AGUINOT, CPA
 Accountant II

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

STATEMENT OF ACCUMULATED SURPLUS(DEFICIT)
As of March 31, 2015
FUND 102

Accumulated Surplus(Deficit), Beginning		P	14,057,490.13
Retained Operating Surplus:			
Current Operations	(1,631,306.82)		
Other Adjustments (PYA)	<u>-</u>		<u>(1,631,306.82)</u>
Accumulated Surplus(Deficit), End		P	<u>12,426,183.31</u>

Prepared by:

ELSID U. FAGARAGAN
Accountant II

Certified Correct by:

CEDRIX R. AGUINOT, CPA
Accountant II

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

STATEMENT OF CASH FLOWS

As of March 31, 2015

Fund 102

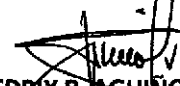
Cash Flow From Operating Activities

Cash Inflows:	
Refund of unliquidated cash advances	138.00
Total Cash Inflows	<u>138.00</u>
Less: Cash Outflows:	
Cash Payment for Operating Expenses	413,261.91
Remittance to Bureau of National Treasury	138.00
Remittance of Withholding Taxes except thru Tax Remittance Advice	866.51
Total Cash Outflows	<u>414,266.42</u>
Cash Provided by Operating Activities	(414,128.42)
Cash Provided by Investing Activities	-
Cash Flows from Financing Activities	-
Total Cash Provided by Operating, Investing and Financing Activities	<u>(414,128.42)</u>
Add: Cash Balance, January 1, 2015	1,655,683.64
Cash Balance, March 31, 2015	<u><u>1,241,555.22</u></u>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correctly by:


CEDRIX R. AGUINOT, CPA
Accountant II

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 KM3 Masterson Ave., Upper Carmen, 9000 Cagayan de Oro City

TRIAL BALANCE
 As of March 31, 2015

FUND 101

Account Title	UACS		Debit	Credit
Cash - Collecting Officer	1-01-01-010 00		₱ (0.04)	
Petty Cash	1-01-01-020 00		67,000.00	
Cash in Bank - LCCA/LBP/TF (0152-0011-69)	1-01-02-020 24	₱ 1,660,363.27		
Cash in Bank - LCCA/LBP/LGA(0152-0497-14)		799,793.30		
Cash in Bank - LCCA / FOU's		6,318,262.21	8,778,418.78	
Due from NGAs	1-03-03-010 00		2,600.00	
Due from LGUs	1-03-03-030 00		200,785,919.44	
Receivables - Disallowances/Charges	1-03-05-010 00		6,842,511.68	
Other Receivables	1-03-05-990 00		22,845.87	
Office Supplies Inventory	1-04-04-010 00		233,187.18	
Construction Materials Inventory	1-04-04-130 00		36,756.00	
Other Supplies & Materials Inventory	1-04-04-990 00		493,577.50	
Land	1-06-01-010 00		4,926,630.00	
Other Land Improvements	1-06-02-990 00		1,698,968.80	
Accum. Dep. - Other Land Improvements	1-06-02-991 00			₱ 1,066,286.10
Buildings	1-06-04-010 00		10,116,469.42	
Accum. Dep. - Buildings	1-06-04-011 00			6,008,862.36
Other Structures	1-06-04-990 00		642,710.05	
Accum. Depreciation - Other Structures	1-06-04-991 00			288,119.55
Office Equipment	1-06-05-020 00		2,636,571.18	
Accum. Dep. - Office Equipment	1-06-05-021 00			1,608,142.09
Information & Comm. Technology Equipment	1-06-05-030 00		5,109,375.18	
Accum. Dep. - ICT Equipment	1-06-05-031 00			3,041,008.93
Communication Equipment	1-06-05-070 00		4,089,576.13	
Accum. Depr. - Comm. Equipt	1-06-05-071 00			3,554,124.50
Other Machinery & Equipment	1-06-05-990 00		476,132.38	
Accum. Depr. - Other Mach. & Equipt	1-06-05-991 00			372,239.79
Motor Vehicles	1-06-06-010 00		4,601,039.04	
Accum. Dep. - Motor Vehicles	1-06-06-011 00			2,989,975.50
Furniture and Fixtures	1-06-07-010 00		444,831.67	
Accum. Depr. - Furnitures & Fixtures	1-06-07-011 00			277,765.01
Books	1-06-07-020 00		72,071.33	
Accum. Depr. - Books	1-06-07-021 00			64,864.20
CIP - Infrastructure Assets	1-06-10-020 00		2,108,931.80	
Construction in Progress-Buildings & Other Struc	1-06-10-030 00		1,099,236.52	
Advances to officers & Employees	1-99-01-040 00		206,015.40	
Advances to Contractors	1-99-02-010 00		1,936,988.29	
Other Assets	1-99-99-990 00		44,446,097.66	
Account Payables	2-01-01-010 00			189,000.00
Due to BIR	2-02-01-010 00			67,903.38
Due to GSIS - Life and Retirement Premium	2-02-01-020 01			2,000.00
Due to PAG-IBIG - Premium	2-02-01-030 01			(28.72)
Due to PAG-IBIG - Multi-Purpose Loan	2-02-01-030 02			(1,977.23)
Due to PHILhealth	2-02-01-040 00			662.50
Due to NGAs	2-02-01-050 00			820,487.95
Due to Central Office	2-03-01-010 00			468,837.50

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 KM3 Masterson Ave., Upper Carmen, 9000 Cagayan de Oro City

TRIAL BALANCE
 As of March 31, 2015


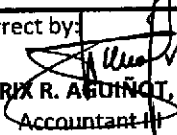
FUND 101

Account Title	UACS		Debit	Credit
Guarranty/Security Deposits Payable	2-04-01-040 00			₱ 830,557.92
Other Payables	2-99-99-990 00			347,544.28
Accumulated Surplus (Deficit)	3-01-01-010 00	₱ 303,321,405.55		
Accum. Surplus (Deficit) - PYA	3-01-01-010 00	(24,629,271.62)		278,692,133.93
Other Service Income	4-02-01-990 99			258.66
Interest Income	4-02-02-210 99			917.33
Subsidy from National Government	4-03-01-010 00			34,374,613.99
Subsidy from Other NGAs	4-03-01-020 00			4,514,062.20
Basic Salary - Civilian	5-01-01-010 01		₱ 21,179,499.62	
PERA - Civilian	5-01-02-010 01		1,870,090.90	
Representation Allowance(RA)	5-01-02-020 00		555,000.00	
Transportation Allowance(TA)	5-01-02-030 01		442,500.00	
Clothing/Uniform Allowance - Civilian	5-01-02-040 01		1,135,000.00	
Productivity Incentive Allowance - Civilian	5-01-02-080 01		444,500.00	
Overtime Pay	5-01-02-130 01		82,405.00	
Bonus - Civilian	5-01-02-140 01		465.00	
Life & Retirement Insurance Premium	5-01-03-010 00		2,542,015.06	
Pag-ibig Contributions - Civilian	5-01-03-020 01		69,300.00	
PHIC Contributions - Civilian	5-01-03-030 01		239,012.50	
ECIP - Civilian	5-01-03-040 01		69,974.66	
Other Personnel Benefits	5-01-04-990 99		450,981.75	
Travelling Expenses - Local	5-02-01-010 00		987,175.75	
Training Expenses	5-02-02-010 00		3,089,926.11	
Office Supplies Expenses	5-02-03-010 00		293,509.69	
Accountable Forms Expenses	5-02-03-020 00		4,150.00	
Drugs and Medicines Expenses	5-02-03-070 00		934.50	
Fuel, Oil & Lubricants Expenses	5-02-03-090 00		188,064.15	
Other Supplies & Materials Expenses	5-02-03-990 00		114,302.00	
Water Expenses	5-02-04-010 00		8,280.66	
Electricity Expenses	5-02-04-020 00		199,661.93	
Postage and Courier Services	5-02-05-010 00		24,801.00	
Telephone Expenses - Mobile	5-02-05-020 01		197,766.00	
Telephone Expenses - Landline	5-02-05-020 02		114,123.31	
Internet Subscription Expenses	5-02-05-030 00		39,469.93	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040 00		6,000.00	
Awards/ Rewards Expenses	5-02-06-010 01		24,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030 00		28,950.00	
Auditing Services	5-02-11-020 00		6,767.25	
Other Professional Services	5-02-11-990 00		75,300.00	
Janitorial Expenses	5-02-12-020 00		124,091.39	
Security Services	5-02-12-030 00		96,000.00	
Other General Services	5-02-12-990 00		1,558,094.08	
RM - Buildings	5-02-13-040 01		44,484.71	
RM - Office Equipment	5-02-13-050 02		9,188.75	
RM - ICT Equipment	5-02-13-050 03		1,066.70	
RM - Motor Vehicles	5-02-13-060 01		296,599.41	

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 KM3 Masterson Ave., Upper Carmen, 9000 Cagayan de Oro City

TRIAL BALANCE
 As of March 31, 2015

FUND 101

Account Title	UACS	Debit	Credit
RM - Furnitures & Fixtures	5-02-13-070 00	P 16,750.00	
Taxes, Duties & Licenses	5-02-15-010 01	12,710.00	
Fidelity Bond Premiums	5-02-15-020 00	22,500.00	
Insurance Expenses	5-02-15-030 00	66,205.03	
Representation Expenses	5-02-99-030 00	59,310.00	
Transportation and Delivery Expenses	5-02-99-040 00	1,066.00	
Membership Dues & Cont. to Organizations	5-02-99-060 00	2,000.00	
Subscription Expenses	5-02-99-070 00	13,514.00	
Other MOOE	5-02-99-990 99	346,163.12	
Depreciation - Other Land Improvements	5-05-01-020 99	19,773.12	
Depreciation - Buildings	5-05-01-040 01	134,606.25	
Depreciation - Other Structures	5-05-01-040 99	9,453.72	
Depreciation - Office Equipment	5-05-01-050 02	51,849.22	
Depreciation - ICT Equipment	5-05-01-050 03	139,276.69	
Depreciation - Communication Equipment	5-05-01-050 07	10,897.26	
Depreciation - Other Mach and Equipment	5-05-01-050 99	2,904.27	
Depreciation - Motor Vehicles	5-05-01-060 01	57,436.08	
Depreciation - Furnitures and Fixtures	5-05-01-070 00	8,088.69	
Loss on Sale of Assets	5-05-04-080 00	115,945.20	
Grand Total		P 339,578,361.72	P 339,578,361.72
Prepared by:  ELSID U. FAGARAGAN Accountant II	Certified Correct by:  CEDRIX R. AGUINT, CPA Accountant II		

Republic of the Philippines
Department of the Interior and Local Government
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

STATEMENT OF INCOME AND EXPENSES

As of March 31, 2015

FUND 101

INCOME:

Other Service Income	4-02-01-990 99		P 258.66
Interest Income	4-02-02-210 99		917.33
Subsidy from National Government	4-03-01-010 00	P 31,475,000.00	
Subsidy from Other NGAs	4-03-01-020 00	4,514,062.20	
Less: Deposited to Bureau of Treasury		10,000.00	
Less: Reversion of Unused NCA		695,598.06	35,283,464.14
TRA			3,605,212.05
TOTAL INCOME			P 38,889,852.18

LESS - EXPENSES:

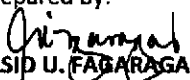
Basic Salary - Civilian	5-01-01-010 01	21,179,499.62
PERA - Civilian	5-01-02-010 01	1,870,090.90
Representation Allowance(RA)	5-01-02-020 00	555,000.00
Transportation Allowance(TA)	5-01-02-030 01	442,500.00
Clothing/Uniform Allowance - Civilian	5-01-02-040 01	1,135,000.00
Productivity Incentive Allowance - Civilian	5-01-02-080 01	444,500.00
Overtime Pay	5-01-02-130 01	82,405.00
Bonus - Civilian	5-01-02-140 01	465.00
Life & Retirement Insurance Cont.	5-01-03-010 00	2,542,015.06
Pag-ibig Contributions - Civilian	5-01-03-020 01	69,300.00
PHIC Contributions - Civilian	5-01-03-030 01	239,012.50
ECIP - Civilian	5-01-03-040 01	69,974.66
Other Personnel Benefits	5-01-04-990 99	450,981.75
Travelling Expenses - Local	5-02-01-010 00	987,175.75
Training Expenses	5-02-02-010 00	3,089,926.11
Office Supplies Expenses	5-02-03-010 00	293,509.69
Accountable Forms Expenses	5-02-03-020 00	4,150.00
Drugs and Medicines Expenses	5-02-03-070 00	934.50
Fuel, Oil & Lubricants Expenses	5-02-03-090 00	188,064.15
Other Supplies & Materials Expenses	5-02-03-990 00	114,302.00
Water Expenses	5-02-04-010 00	8,280.66
Electricity Expenses	5-02-04-020 00	199,661.93
Postage and Courier Services	5-02-05-010 00	24,801.00
Telephone Expenses - Mobile	5-02-05-020 01	197,766.00
Telephone Expenses - Landline	5-02-05-020 02	114,123.31
Internet Subscription Expenses	5-02-05-030 00	39,469.93
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040 00	6,000.00
Awards/ Rewards Expenses	5-02-06-010 01	24,000.00
Extraordinary and Miscellaneous Expenses	5-02-10-030 00	28,950.00
Auditing Services	5-02-11-020 00	6,767.25
Other Professional Services	5-02-11-990 00	75,300.00
Janitorial Expenses	5-02-12-020 00	124,091.39
Security Services	5-02-12-030 00	96,000.00
Other General Services	5-02-12-990 00	1,558,094.08

Republic of the Philippines
Department of the Interior and Local Government
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City
STATEMENT OF INCOME AND EXPENSES
 As of March 31, 2015

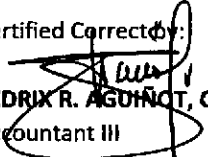
FUND 101

RM - Buildings	5-02-13-040 01	₱ 44,484.71
RM - Office Equipment	5-02-13-050 02	9,188.75
RM - ICT Equipment	5-02-13-050 03	1,066.70
RM - Motor Vehicles	5-02-13-060 01	296,599.41
RM - Furnitures & Fixtures	5-02-13-070 00	16,750.00
Taxes, Duties & Licenses	5-02-15-010 01	12,710.00
Fidelity Bond Premiums	5-02-15-020 00	22,500.00
Insurance Expenses	5-02-15-030 00	66,205.03
Representation Expenses	5-02-99-030 00	59,310.00
Transportation and Delivery Expenses	5-02-99-040 00	1,066.00
Membership Dues and Cont. to Organizations	5-02-99-060 00	2,000.00
Subscription Expenses	5-02-99-070 00	13,514.00
Other MOOE	5-02-99-990 99	346,163.12
Depreciation - Other Land Improvements	5-05-01-020 99	19,773.12
Depreciation - Buildings	5-05-01-040 01	134,606.25
Depreciation - Other Structures	5-05-01-040 99	9,453.72
Depreciation - Office Equipment	5-05-01-050 02	51,849.22
Depreciation - ICT Equipment	5-05-01-050 03	139,276.69
Depreciation - Communication Equipment	5-05-01-050 07	10,897.26
Depreciation - Other Mach & Equipment	5-05-01-050 99	2,904.27
Depreciation - Motor Vehicles	5-05-01-060 01	57,436.08
Depreciation - Furnitures and Fixtures	5-05-01-070 00	8,088.69
Loss on Sale of Assets	5-05-04-080 00	115,945.20
TOTAL OPERATING EXPENSES		₱ 37,703,900.46
NET INCOME		₱ 1,185,951.72

Prepared by:


 ELSID U. FABARAGAN
 Accountant II

Certified Correctly:


 CEDRIX R. AGUINOT, CPA
 Accountant III

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

DETAILED BALANCE SHEET

As of March 31, 2015

FUND 101

A S S E T S

CURRENT ASSETS

CASH AND CASH EQUIVALENTS

Cash - Collecting Officer	1-01-01-010 00	P (0.04)	
Petty Cash	1-01-01-020 00	67,000.00	
Cash in Bank - LCCA/LBP(0152-0011-69)	1-01-02-020 24	1,660,363.27	
Cash in Bank - LCCA/LBP(0152-0497-14)	1-01-02-020 24	799,793.30	
Cash in Bank - LCCA/LBP(FOUs)	1-01-02-020 24	6,318,262.21	
Cash - MDS, Regular	1-01-04-040 00	<u>-</u>	P 8,845,418.74

RECEIVABLES

Due from NGAs	1-03-03-010 00	2,600.00	
Due from LGUs	1-03-03-030 00	200,785,919.44	
Receivables - Disallowances/Charges	1-03-05-010 00	6,842,511.68	
Other Receivables	1-03-05-990 00	<u>22,845.87</u>	207,653,876.99

INVENTORIES

Office Supplies Inventory	1-04-04-010 00	233,187.18	
Construction Materials Inventory	1-04-04-130 00	36,756.00	
Other Supplies & Materials Inventory	1-04-04-990 00	<u>493,577.50</u>	763,520.68

TOTAL CURRENT ASSETS

P 217,262,816.41

PROPERTY, PLANT & EQUIPMENT

Land	1-06-01-010 00		4,926,630.00
Other Land Improvements	1-06-02-990 00	1,698,968.80	
Less: Accum. Dep. - Other Land Improvement:	1-06-02-991 00	<u>1,066,286.10</u>	632,682.70
Buildings	1-06-04-010 00	10,116,469.42	
Less: Accum. Dep. - Buildings	1-06-04-011 00	<u>6,008,862.36</u>	4,107,607.06
Other Structures	1-06-04-990 00	642,710.05	
Less: Other Structures	1-06-04-991 00	<u>288,119.55</u>	354,590.50
Office Equipment	1-06-05-020 00	2,636,571.18	
Less: Accum. Dep. - Office Equipment	1-06-05-021 00	<u>1,608,142.09</u>	1,028,429.09
Information & Comm. Technology Equipment	1-06-05-030 00	5,109,375.18	
Less: Accum. Dep. - ICT Equipment	1-06-05-031 00	<u>3,041,008.93</u>	2,068,366.25
Communication Equipment	1-06-05-070 00	4,089,576.13	
Less: Accum. Depr. - Comm. Equipt	1-06-05-071 00	<u>3,554,124.50</u>	535,451.63
Other Machinery & Equipment	1-06-05-990 00	476,132.38	
Less: Accum. Depr. - Other Mach. & Equipt	1-06-05-991 00	<u>372,239.79</u>	103,892.59
Motor Vehicles	1-06-06-010 00	4,601,039.04	
Less: Accum. Dep. - Motor Vehicles	1-06-06-011 00	<u>2,989,975.50</u>	1,611,063.54
Furniture and Fixtures	1-06-07-010 00	444,831.67	
Less: Accum. Depr. - Furnitures & Fixtures	1-06-07-011 00	<u>277,765.01</u>	167,066.66
Books	1-06-07-020 00	72,071.33	
Less: Accum. Depr. - Books	1-06-07-021 00	<u>64,864.20</u>	7,207.13
CIP - Infrastructure Assets	1-06-10-020 00		2,108,931.80
CIP - Buildings & Other Structures	1-06-10-030 00		1,099,236.52

TOTAL PROPERTY, PLANT & EQUIPMENT

18,751,155.47

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

DETAILED BALANCE SHEET
 As of March 31, 2015
FUND 101

OTHER ASSETS

Advances to officers & Employees	1-99-01-040 00	P 206,015.40
Advances to Contractors	1-99-02-010 00	1,936,988.29
Other Assets	1-99-99-990 00	44,446,097.66

TOTAL OTHER ASSETS

P 46,589,101.35

TOTAL ASSETS

P 282,603,073.23

LIABILITIES & EQUITY

LIABILITIES:

CURRENT LIABILITIES:

Accounts Payable	2-01-01-010 00	189,000.00
Due to BIR	2-02-01-010 00	67,903.38
Due to GSIS - Life and Retirement Premium	2-02-01-020 01	2,000.00
Due to PAG-IBIG - Premium	2-02-01-030 01	(28.72)
Due to PAG-IBIG - Multi-Purpose Loan	2-02-01-030 02	(1,977.23)
Due to PHILhealth	2-02-01-040 00	662.50
Due to NGAs	2-02-01-050 00	820,487.95
Due to Central Office	2-03-01-010 00	458,837.50
Guarranty/Security Deposits Payable	2-04-01-040 00	830,557.92
Other Payables	2-99-99-990 00	347,544.28

TOTAL CURRENT LIABILITIES

2,724,987.58

EQUITY

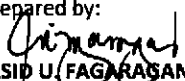
Accumulated Surplus(Deficit)	3-01-01-010 00	279,878,085.65
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279,878,085.65

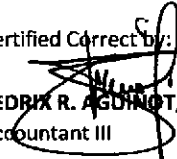
TOTAL LIABILITIES & EQUITY

P 282,603,073.23

Prepared by:


ELSID U. FAGARASAN
 Accountant II

Certified Correct by:


CEDRIX R. AGUINOT, CPA
 Accountant III

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City


STATEMENT OF ACCUMULATED SURPLUS(DEFICIT)

As of March 31, 2015

FUND 101

Accumulated Surplus (Deficit), Beginning		₱	303,321,405.55
Retained Operating Surplus:			
Current Operations			1,185,951.72
Prior Years' Adjustments			
Refund of cash advance deposited to BOT	₱	(8,294.09)	
Refund of CA deposited back to acct (FOUs)		36,531.00	
2014 Unutilized fund from FOUs deposited to BOT		(169,254.86)	
Refund of disallowance deposited to BOT		(198,838.00)	
Sale on disposal of unserviceable assets		(61,800.00)	
Prior Years expenses - KP Training		(349,982.00)	
Refund of TE deducted from salary		870.00	
2014 AP adjustment		367.51	
Water Project Liquidation		(23,819,460.65)	
Fuel liquidation for 2014		(49,310.91)	
Depreciation of prior years		(18,335.99)	
Returned check (2014)		(3,990.00)	
Refund to LGU Ozamis City		(16,438.91)	
Adjustments to correct account balances		46.28	
Additional fixed assets for 2014		28,619.00	(24,629,271.62)
Accumulated Surplus (Deficit), Ending		₱	<u>279,878,085.65</u>

Prepared by:


ELSID U. FACARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUINOT, CPA
Accountant II

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City
STATEMENT OF CASH FLOWS
 As of March 31, 2015
Fund 101

Cash Flow From Operating Activities

Cash Inflows:

Receipts of NCA	P	31,475,000.00
Receipts of NTA - Regular Fund		4,454,292.00
Receipts of NTA - Trust Fund		22,000.00
Petty Cash Fund		67,000.00
Refund of Disallowances		122,838.00
Refund of Cash Advances		18,075.00
Returned Fund - FOU's unexpended balance		169,254.86
Bid Documents		2,000.00
Performance Bond		79,000.00
Proceeds from Sale of unserviceable assets		61,800.00
Deposits - KP Training		302,500.00
Deposits - LGOO Training		10,000.00

Total Cash Inflows		36,783,759.86
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Less: Cash Outflows:

Cash Payment for Operating Expenses		32,446,485.52
Remittance to Bureau of National Treasury		307,297.86
Remittance of Withholding Taxes except thru Tax Remittance Advice		67,810.38
Remittances of GSIS (GS Premium & ECC Contribution)		2,611,989.72
Remittances of Pag-ibig		69,300.00
Remittances of Philhealth		239,012.50
Reversion of Unused NCA		695,598.06

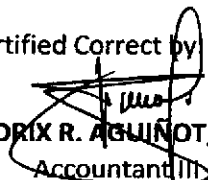
Total Cash Outflows		36,437,494.04
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Cash Provided by Operating Activities		346,265.82
Cash Provided by Investing Activities		-
Cash Flows from Financing Activities		-
Total Cash Provided by Operating, Investing and Financing Activities		346,265.82
Add: Cash Balance, January 1, 2015		8,499,152.92
Cash Balance, March 31, 2015	P	8,845,418.74

Prepared by:


ELSID U. FAGARAGAN
 Accountant II

Certified Correct by


CEDRIX R. ABUINOT, CPA
 Accountant III