

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

TRIAL BALANCE
FUND 101
 As of June 30, 2015

Account Title	UACS		Debit	Credit
Cash - Collecting Officer	1-01-01-010 00		₱ 368,969.96	
Petty Cash	1-01-01-020 00		67,000.00	
Cash in Bank - LCCA/LBP/TF (0152-0011-69)	1-01-02-020 24	₱ 1,720,336.48		
Cash in Bank - LCCA/LBP/LGA(0152-0497-14)		1,185,906.84		
Cash in Bank - LCCA / FOU's		6,786,997.53	9,693,240.85	
Cash - MDS, Regular	1-01-04-040 00			
Due from NGAs	1-03-03-010 00		2,600.00	
Due from LGUs	1-03-03-030 00		257,855,166.67	
Receivables - Disallowances/Charges	1-03-05-010 00		6,693,596.97	
Other Receivables	1-03-05-990 00		22,845.87	
Office Supplies Inventory	1-04-04-010 00		56,479.84	
Construction Materials Inventory	1-04-04-130 00		40,701.50	
Other Supplies & Materials Inventory	1-04-04-990 00		257,050.34	
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			₱ 1,095,610.26
Buildings	1-06-04-010 00		11,129,790.84	
Accum. Dep. - Buildings	1-06-04-011 00			6,213,711.07
Other Structures	1-06-04-990 00		642,710.05	
Accum. Depreciation - Other Structures	1-06-04-991 00			298,245.93
Office Equipment	1-06-05-020 00		2,219,705.48	
Accum. Dep. - Office Equipment	1-06-05-021 00			1,255,234.85
Information & Comm. Technology Equipment	1-06-05-030 00		5,006,405.18	
Accum. Dep. - ICT Equipment	1-06-05-031 00			2,989,421.37
Communication Equipment	1-06-05-070 00		3,566,041.13	
Accum. Depr. - Comm. Equipt	1-06-05-071 00			3,155,353.34
Other Machinery & Equipment	1-06-05-990 00		365,032.38	
Accum. Depr. - Other Mach. & Equipt	1-06-05-991 00			311,218.50
Motor Vehicles	1-06-06-010 00		5,708,107.63	
Accum. Dep. - Motor Vehicles	1-06-06-011 00			2,919,425.67
Furniture and Fixtures	1-06-07-010 00		323,108.27	
Accum. Depr. - Furnitures & Fixtures	1-06-07-011 00			191,233.27
Books	1-06-07-020 00		58,906.33	
Accum. Depr. - Books	1-06-07-021 00			55,961.01
CIP - Infrastructure Assets	1-06-10-020 00		6,252,311.78	
Construction in Progress-Buildings & Other Struc	1-06-10-030 00		197,432.78	
Advances to officers & Employees	1-99-01-040 00		388,677.95	
Advances to Contractors	1-99-02-010 00		968,494.15	
Other Assets	1-99-99-990 00		44,490,685.30	
Account Payables	2-01-01-010 00			33,344.80
Due to BIR	2-02-01-010 00			64,362.60
Due to GSIS - Life and Retirement Premium	2-02-01-020 01			3,016.28
Due to GSIS - ECC/ Ecard	2-02-01-020 02			(0.20)
Due to GSIS - Salary/ Conso Loan	2-02-01-020 03			676.41

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TRIAL BALANCE


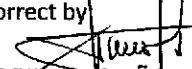
FUND 101

As of June 30, 2015

Account Title	UACS		Debit	Credit
Due to GSIS - Emergency Loan	2-02-01-020 06			₱ 1,311.12
Due to GSIS - Educational Assistance Loan	2-02-01-020 09			20.00
Due to PAG-IBIG - Premium	2-02-01-030 01			71.28
Due to PAG-IBIG - Multi-Purpose Loan	2-02-01-030 02			(1,977.23)
Due to PHILhealth	2-02-01-040 00			925.00
Due to NGAs	2-02-01-050 00			1,203,011.30
Due to Central Office	2-03-01-010 00			433,437.50
Guarranty/Security Deposits Payable	2-04-01-040 00			1,272,420.92
Other Payables	2-99-99-990 00			404,150.82
Accumulated Surplus (Deficit)	3-01-01-010 00	₱ 303,321,405.55		
Accum. Surplus (Deficit) - PYA	3-01-01-010 00	(59,397,156.23)		243,924,249.32
Other Service Income	4-02-01-990 99			517.32
Interest Income	4-02-02-210 99			1,924.51
Subsidy from National Government	4-03-01-010 00			159,426,058.00
Subsidy from Other NGAs	4-03-01-020 00			24,528,552.20
Basic Salary - Civilian	5-01-01-010 01		₱ 42,467,885.50	
PERA - Civilian	5-01-02-010 01		3,265,272.71	
Representation Allowance(RA)	5-01-02-020 00		967,250.00	
Transportation Allowance(TA)	5-01-02-030 01		764,750.00	
Clothing/Uniform Allowance - Civilian	5-01-02-040 01		1,135,000.00	
Productivity Incentive Allowance - Civilian	5-01-02-080 01		7,536,206.00	
Overtime Pay	5-01-02-130 01		82,405.00	
Bonus - Civilian	5-01-02-140 01		3,509,979.50	
Cash Gift - Civilian	5-01-02-150 01		572,500.00	
Life & Retirement Insurance Premium	5-01-03-010 00		5,098,803.72	
Pag-ibig Contributions - Civilian	5-01-03-020 01		139,600.00	
PHIC Contributions - Civilian	5-01-03-030 01		479,362.50	
ECIP - Civilian	5-01-03-040 01		140,154.50	
Other Personnel Benefits	5-01-04-990 99		1,043,853.43	
Travelling Expenses - Local	5-02-01-010 00		2,602,204.05	
Training Expenses	5-02-02-010 00		6,712,111.85	
Office Supplies Expenses	5-02-03-010 00		791,667.21	
Accountable Forms Expenses	5-02-03-020 00		7,050.00	
Drugs and Medicines Expenses	5-02-03-070 00		1,771.20	
Fuel, Oil & Lubricants Expenses	5-02-03-090 00		589,274.47	
Other Supplies & Materials Expenses	5-02-03-990 00		217,065.00	
Water Expenses	5-02-04-010 00		28,310.83	
Electricity Expenses	5-02-04-020 00		455,450.41	
Postage and Courier Services	5-02-05-010 00		89,520.00	
Telephone Expenses - Mobile	5-02-05-020 01		448,863.00	
Telephone Expenses - Landline	5-02-05-020 02		248,375.92	
Internet Subscription Expenses	5-02-05-030 00		84,409.37	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040 00		11,015.00	
Awards/ Rewards Expenses	5-02-06-010 01		313,000.00	
Prizes	5-02-06-020 00		150,000.00	

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TRIAL BALANCE
FUND 101
 As of June 30, 2015

Account Title	UACS	Debit	Credit
Extraordinary and Miscellaneous Expenses	5-02-10-030 00	P 55,350.00	
Auditing Services	5-02-11-020 00	21,702.85	
Other Professional Services	5-02-11-990 00	148,700.00	
Janitorial Expenses	5-02-12-020 00	249,088.66	
Security Services	5-02-12-030 00	191,999.80	
Other General Services	5-02-12-990 00	3,705,478.57	
RM - Buildings	5-02-13-040 01	115,745.71	
RM - Office Equipment	5-02-13-050 02	27,714.29	
RM - ICT Equipment	5-02-13-050 03	8,216.70	
RM - Motor Vehicles	5-02-13-060 01	412,857.72	
RM - Furnitures & Fixtures	5-02-13-070 00	16,750.00	
Taxes, Duties & Licenses	5-02-15-010 01	18,788.12	
Fidelity Bond Premiums	5-02-15-020 00	33,375.00	
Insurance Expenses	5-02-15-030 00	68,623.44	
Advertising Expenses	5-02-99-010 00	19,580.00	
Representation Expenses	5-02-99-030 00	174,562.00	
Transportation and Delivery Expenses	5-02-99-040 00	4,851.00	
Membership Dues & Cont. to Organizations	5-02-99-060 00	2,000.00	
Subscription Expenses	5-02-99-070 00	26,662.80	
Other MOOE	5-02-99-990 99	354,588.12	
Depreciation - Other Land Improvements	5-05-01-020 99	49,097.28	
Depreciation - Buildings	5-05-01-040 01	339,454.96	
Depreciation - Other Structures	5-05-01-040 99	19,580.10	
Depreciation - Office Equipment	5-05-01-050 02	121,147.21	
Depreciation - ICT Equipment	5-05-01-050 03	312,473.01	
Depreciation - Communication Equipment	5-05-01-050 07	46,765.23	
Depreciation - Other Mach and Equipment	5-05-01-050 99	9,205.98	
Depreciation - Motor Vehicles	5-05-01-060 01	137,124.52	
Depreciation - Furnitures and Fixtures	5-05-01-070 01	17,342.42	
Depreciation - Books	5-05-01-070 02	2,945.31	
Loss on Sale of Assets	5-05-04-080 00	115,945.20	
Grand Total		P 449,781,487.22	P 449,781,487.22
Prepared by:  ELSID U. FAGARAGAN 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 FINANCIAL POSITION

FUND 101

As of June 30, 2015

ASSETS

Current Assets

Cash and Cash Equivalents	P 10,129,210.81
Receivables	264,574,209.51
Inventories	354,231.68
Other Current Assets	388,677.95
Total Current Assets	<u>275,446,329.95</u>

Non - Current Assets

Property, Plant and Equipment	23,609,735.38
Other Non-Current Assets	45,459,179.45
Total Non - Current Assets	<u>69,068,914.83</u>

Total Assets **344,515,244.78**

LIABILITIES

Current Liabilities

Financial Liabilities	33,344.80
Inter - Agency Payables	1,271,416.56
Intra - Agency Payables	433,437.50
Other Payables	404,150.82
Total Current Liabilities	<u>2,142,349.68</u>

Non - Current Liabilities

Trust Liabilities	<u>1,272,420.92</u>
Total Non - Current Liabilities	<u>1,272,420.92</u>

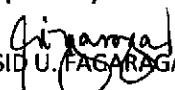
Total Liabilities **3,414,770.60**

NET ASSETS/ EQUITY

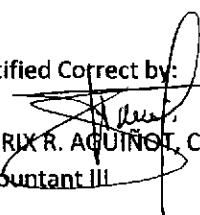
Accumulated Surplus(Deficit)	<u>341,100,474.18</u>
Total Net Assets/ Equity	<u>341,100,474.18</u>

Total Liabilities and Net Assets/ Equity **P 344,515,244.78**

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUINO, 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 FINANCIAL POSITION

FUND 101

As of June 30, 2015

ASSETS

Current Assets

Cash and Cash Equivalents **P 10,129,210.81**

Cash on Hand	435,969.96
Cash - Collecting Officer	368,969.96
Petty Cash	67,000.00

Cash in Bank - Local Currency	9,693,240.85
Cash in Bank - Local Currency LBP(0152-0011-69)	1,720,336.48
Cash in Bank - Local Currency LBP(0152-0497-14)	1,185,906.84
Cash in Bank - Local Currency LBP (FOUs)	6,786,997.53

Treasury/ Agency Cash Accounts	-
Cash - MDS, Regular	-

Receivables **264,574,209.51**

Inter-Agency Receivables	257,857,766.67
Due from National Government Agencies	2,600.00
Due from Local Government Units	257,855,166.67

Other Receivables	6,716,442.84
Receivables - Disallowances/Charges	6,693,596.97
Other Receivables	22,845.87

Inventories **354,231.68**

Inventories Held for Consumption	354,231.68
Office Supplies Inventory	56,479.84
Construction Materials Inventory	40,701.50
Other Supplies & Materials Inventory	257,050.34

Other Current Assets **388,677.95**

Advances	388,677.95
Advances to Officers and Employees	388,677.95

Total Current Assets **275,446,329.95**

Non - Current Assets

Property, Plant and Equipment **23,609,735.38**

Land	4,926,630.00
Land	4,926,630.00

Land Improvements	603,358.54
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DETAILED STATEMENT OF FINANCIAL POSITION

FUND 101

As of June 30, 2015

Other Land Improvements	1,698,968.80
Accum. Dep. - Other Land Improvements	<u>(1,095,610.26)</u>
Net Value	<u>603,358.54</u>
Buildings and Other Structures	<u>5,260,543.89</u>
Buildings	11,129,790.84
Accum. Depreciation - Buildings	<u>(6,213,711.07)</u>
Net Value	<u>4,916,079.77</u>
Other Structures	642,710.05
Accum. Depreciation - Other Structures	<u>(298,245.93)</u>
Net Value	<u>344,464.12</u>
Machinery and Equipment	<u>3,445,956.11</u>
Office Equipment	2,219,705.48
Accum. Depreciation - Office Equipment	<u>(1,255,234.85)</u>
Net Value	<u>964,470.63</u>
Information & Comm. Technology Equipment	5,006,405.18
Accum. Depreciation - ICT Equipment	<u>(2,989,421.37)</u>
Net Value	<u>2,016,983.81</u>
Communication Equipment	3,566,041.13
Accum. Depreciation - Communication Equipment	<u>(3,155,353.34)</u>
Net Value	<u>410,687.79</u>
Other Machinery & Equipment	365,032.38
Accum. Depreciation - Other Mach. & Equipment	<u>(311,218.50)</u>
Net Value	<u>53,813.88</u>
Transportation Equipment	<u>2,788,681.96</u>
Motor Vehicles	5,708,107.63
Accum. Depreciation - Motor Vehicles	<u>(2,919,425.67)</u>
Net Value	<u>2,788,681.96</u>
Furniture, Fixtures and Books	<u>134,820.32</u>
Furniture and Fixtures	323,108.27
Accum. Depreciation - Furnitures & Fixtures	<u>(191,233.27)</u>
Net Value	<u>131,875.00</u>
Books	58,906.33
Accum. Depreciation - Books	<u>(55,961.01)</u>
Net Value	<u>2,945.32</u>
Construction in Progress	<u>6,449,744.56</u>
CIP - Infrastructure Assets	6,252,311.78
CIP - Buildings & Other Structures	197,432.78

Republic of the Philippines
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DETAILED STATEMENT OF FINANCIAL POSITION

FUND 101

As of June 30, 2015

Other Non-Current Assets	<u>45,459,179.45</u>
Other Assets	<u>44,490,685.30</u>
Other Assets	44,490,685.30
Prepayments	<u>968,494.15</u>
Advances to Contractors	968,494.15
Total Non - Current Assets	<u>69,068,914.83</u>
TOTAL ASSETS	<u>344,515,244.78</u>
LIABILITIES AND NET ASSETS/EQUITY	
Liabilities	
Current Liabilities	
Financial Liabilities	
	<u>33,344.80</u>
Payables	<u>33,344.80</u>
Accounts Payable	33,344.80
Inter - Agency Payables	
	<u>1,271,416.56</u>
Due to BIR	64,362.60
Due to GSIS - Life and Retirement Premium	3,016.28
Due to GSIS - ECC/ Ecard	(0.20)
Due to GSIS - Salary/ Conso Loan	676.41
Due to GSIS - Emergency Loan	1,311.12
Due to GSIS - Educational Assistance Loan	20.00
Due to PAG-IBIG - Premium	71.28
Due to PAG-IBIG - Multi-Purpose Loan	(1,977.23)
Due to PHILhealth	925.00
Due to NGAs	1,203,011.30
Intra - Agency Payables	
	<u>433,437.50</u>
Due to Central Office	433,437.50
Other Payables	
	<u>404,150.82</u>
Total Current Liabilities	<u>2,142,349.68</u>
Non - Current Liabilities	
Trust Liabilities	
	<u>1,272,420.92</u>
Guarranty/Security Deposits Payable	1,272,420.92
Total Non - Current Liabilities	<u>1,272,420.92</u>

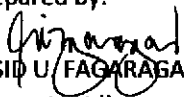
Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
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DETAILED STATEMENT OF FINANCIAL POSITION

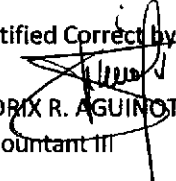
FUND 101
As of June 30, 2015

Total Liabilities	<u>3,414,770.60</u>
Net Assets/ Equity	
Equity	<u>341,100,474.18</u>
Accumulated Surplus(Deficit)	<u>341,100,474.18</u>
Total Net Assets/ Equity	341,100,474.18
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>₱ 344,515,244.78</u></u>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUINOT, CPA
Accountant III

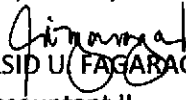
Republic of the Philippines
Department of the Interior and Local Government
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

STATEMENT OF FINANCIAL PERFORMANCE
FUND 101

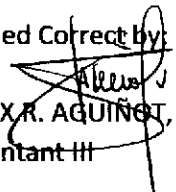
For the Month Ended June 30, 2015

Revenue	
Service and Business Income	P <u>2,441.83</u>
Total Revenue	<u>2,441.83</u>
Less: Current Operating Expenses	
Personnel Services	67,203,022.86
Maintenance and Other Operating Expenses	18,406,723.09
Non-Cash Expenses	<u>1,171,081.22</u>
Total Current Operating Expenses	<u>86,780,827.17</u>
Surplus (Deficit) from Current Operations	(86,778,385.34)
Net Financial Assistance/ Subsidy	<u>183,954,610.20</u>
Surplus (Deficit) for the period	P <u>97,176,224.86</u>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUINGT, 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 FINANCIAL PERFORMANCE
FUND 101

For the Month Ended June 30, 2015

Revenue	
Service Income	
Other Service Income	P 517.32
Total Service Income	<u>517.32</u>
Business Income	
Interest Income	1,924.51
Total Business Income	<u>1,924.51</u>
Total Revenue	P <u>2,441.83</u>
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages - Regular	42,467,885.50
Total Salaries and Wages	<u>42,467,885.50</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	3,265,272.71
Representation Allowance(RA)	967,250.00
Transportation Allowance(TA)	764,750.00
Clothing/Uniform Allowance	1,135,000.00
Productivity Incentive Allowance	7,536,206.00
Overtime Pay	82,405.00
Year End Bonus	3,509,979.50
Cash Gift	572,500.00
Total Other Compensation	<u>17,833,363.21</u>
Personnel Benefit Contributions	
Life & Retirement Insurance Contributions	5,098,803.72
Pag-IBIG Contributions	139,600.00
PhilHealth Contributions	479,362.50
Employees Compensation Insurance Premiums	140,154.50
Total Personnel Benefit Contributions	<u>5,857,920.72</u>
Other Personnel Benefits	
Other Personnel Benefits	1,043,853.43
Total Other Personnel Benefits	<u>1,043,853.43</u>
Total Personnel Services	<u>67,203,022.86</u>
Maintenance and Other Operating Expenses	
Travelling Expenses	
Travelling Expenses - Local	2,602,204.05
Total Travelling Expenses	<u>2,602,204.05</u>
Training and Scholarship Expenses	

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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101

For the Month Ended June 30, 2015

Training Expenses	6,712,111.85
Total Training and Scholarship Expenses	<u>6,712,111.85</u>
Supplies and Materials Expenses	
Office Supplies Expenses	791,667.21
Accountable Forms Expenses	7,050.00
Drugs and Medicines Expenses	1,771.20
Fuel, Oil & Lubricants Expenses	589,274.47
Other Supplies & Materials Expenses	217,065.00
Total Supplies and Materials Expenses	<u>1,606,827.88</u>
Utility Expenses	
Water Expenses	28,310.83
Electricity Expenses	455,450.41
Total Utility Expenses	<u>483,761.24</u>
Communication Expenses	
Postage and Courier Services	89,520.00
Telephone Expenses - Mobile	448,863.00
Telephone Expenses - Landline	248,375.92
Internet Subscription Expenses	84,409.37
Cable, Satellite, Telegraph & Radio Expenses	11,015.00
Total Communication Expenses	<u>882,183.29</u>
Awards/Rewards and Prizes	
Awards/ Rewards Expenses	313,000.00
Prizes	150,000.00
Total Awards/Rewards and Prizes	<u>463,000.00</u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	55,350.00
Total Confidential, Intelligence and Extraordinary Expenses	<u>55,350.00</u>
Professional Services	
Auditing Services	21,702.85
Other Professional Services	148,700.00
Total Professional Services	<u>170,402.85</u>
General Services	
Janitorial Expenses	249,088.66
Security Services	191,999.80
Other General Services	3,705,478.57
Total General Services	<u>4,146,567.03</u>
Repairs and Maintenance	
RM - Buildings	115,745.71
RM - Office Equipment	27,714.29

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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101

For the Month Ended June 30, 2015

RM - ICT Equipment	8,216.70
RM - Motor Vehicles	412,857.72
RM - Furnitures & Fixtures	16,750.00
Total Repairs and Maintenance	<u>581,284.42</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties & Licenses	18,788.12
Fidelity Bond Premiums	33,375.00
Insurance Expenses	68,623.44
Total Taxes, Insurance Premiums and Other Fees	<u>120,786.56</u>
Other Maintenance and Operating Expenses	
Advertising Expenses	19,580.00
Representation Expenses	174,562.00
Transportation and Delivery Expenses	4,851.00
Membership Dues and Cont. to Organizations	2,000.00
Subscription Expenses	26,662.80
Other MOOE	354,588.12
Total Other Maintenance and Operating Expenses	<u>582,243.92</u>
Total Maintenance and Other Operating Expenses	<u>18,406,723.09</u>
Non - Cash Expenses	
Depreciation	
Depreciation - Other Land Improvements	49,097.28
Depreciation - Buildings	339,454.96
Depreciation - Other Structures	19,580.10
Depreciation - Office Equipment	121,147.21
Depreciation - ICT Equipment	312,473.01
Depreciation - Communication Equipment	46,765.23
Depreciation - Other Machinery & Equipment	9,205.98
Depreciation - Motor Vehicles	137,124.52
Depreciation - Furnitures and Fixtures	17,342.42
Depreciation - Books	2,945.31
Total Depreciation	<u>1,055,136.02</u>
Losses	
Loss on Sale of Assets	115,945.20
Total Losses	<u>115,945.20</u>
Total Non-Cash Expenses	<u>1,171,081.22</u>
Current Operating Expenses	<u>86,780,827.17</u>
Surplus (Deficit) from Current Operations	(86,778,385.34)
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	

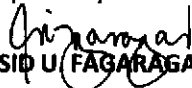
Republic of the Philippines
Department of the Interior and Local Government
Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101

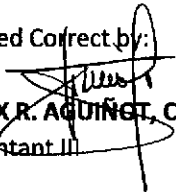
For the Month Ended June 30, 2015

Subsidy from National Government	159,426,058.00
Subsidy from NGAs	<u>24,528,552.20</u>
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>183,954,610.20</u>
Less : Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	
Financial Assistance to LGUs - SALINTUBIG	-
Financial Assistance to NGOs/POs	<u>-</u>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>-</u>
Net Financial Assistance/ Subsidy	<u>183,954,610.20</u>
Surplus (Deficit) for the period	<u><u>₱ 97,176,224.86</u></u>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AQUINO, 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 CASH FLOWS
FUND 101
 For the Month Ended June 30, 2014

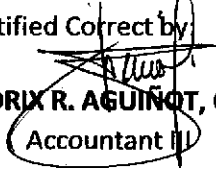
Cash Flow From Operating Activities	<u>Amount</u>
Cash Inflows	
Receipt of Notice of Cash Allocation	₱ 153,252,161.00
Collection of Other Income/ Revenues	1,924.51
Collection of Receivables	144,188.00
Receipt of Intra - Agency Fund Transfers	25,805,439.75
Trust Receipts	79,000.00
Other Receipts	902,131.99
Total Cash Inflows	<u>180,184,845.25</u>
Cash Outflows	
Remittance to National Treasury	524,259.61
Payment of Expenses	43,524,501.61
Purchase of Inventories	2,021,355.54
Grant of Cash Advances	1,400,346.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	28,925,727.60
Release of Inter - Agency Fund Transfers	90,968,924.94
Grant of Financial Assistance/ Subsidy	7,500.00
Release of Intra-Agency Fund Transfers	6,786,997.53
Other Disbursements	2,959,516.28
Reversal of unutilized NCA	1,497,458.25
Total Cash Outflows:	<u>178,616,587.36</u>
Net Cash Provided by (Used in) Operating Activities	<u>1,568,257.89</u>
Cash Flow From Operating Activities	
Proceeds from Sale/Disposal of Property, Plant and Equipment	61,800.00
Increase (Decrease) in Cash and Cash Equivalents	1,630,057.89
Cash and Cash Equivalents, January 1, 2015	8,499,152.92
Cash and Cash Equivalents, June 30, 2015	<u>₱ 10,129,210.81</u>

0.00

Prepared by:


ELSID U. FAGARAGAN
 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
DETAILED STATEMENT OF CASH FLOWS
FUND 101
 For the Month Ended June 30, 2015

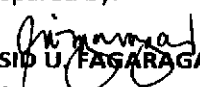
Cash Flow From Operating Activities	<u>Amount</u>
<i>Cash Inflows</i>	
Receipt of Notice of Cash Allocation	P 153,252,161.00
Receipts of Notice of Cash Allocation	<u>153,252,161.00</u>
Collection of Other Income	1,924.51
Collection of other income - Interest Income from Bank Deposit	<u>1,924.51</u>
Collection of Receivables	144,188.00
Collection of Receivable from audit disallowances	<u>144,188.00</u>
Receipt of Intra - Agency Fund Transfers	<u>25,805,439.75</u>
Receipt of funds from CO for program implementation	24,490,782.00
Receipt of funds from LGA for BNEO program implementation	95,000.00
Receipt of funds from LGA for LGOO Training	38,400.00
Receipt of funds from LGA for HRD Plan Implementation	190,000.00
Receipt of funds from LGA for Tarpaulin Printing	232,500.00
Receipt of funds from other inta-agency transactions - FOU's unexpended balance	758,757.75
Trust Receipts	79,000.00
Receipt of guaranty/ security deposits	<u>79,000.00</u>
Other Receipts	<u>902,131.99</u>
Receipt of refund of cash advances	38,189.15
Other miscellaneous receipts - Sale of bidding documents	2,000.00
Other miscellaneous receipts - LGOO Training	10,000.00
Other miscellaneous receipts - KP Training registration fee	767,300.00
Other miscellaneous Receipts - Petty Cash Fund	67,000.00
Other miscellaneous Receipts	<u>17,642.84</u>
Total Cash Inflows	<u>180,184,845.25</u>
<i>Cash Outflows</i>	
Remittance to National Treasury	<u>524,259.61</u>
Payment of Expenses	<u>43,524,501.61</u>
Payment of personnel services	31,856,399.65
Payment of maintenance and other operating expenses	10,142,351.96
Payment of Death Benefit Claim	320,000.00
Purchase of Vehicle	1,205,750.00
Purchase of Inventories	<u>2,021,355.54</u>
Purchase of inventory held for consumption	<u>2,021,355.54</u>

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Km 3 Masterson Avenue, Upper Carmen, Cagayan de Oro City
DETAILED STATEMENT OF CASH FLOWS
FUND 101

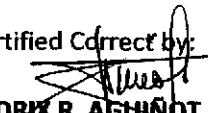
For the Month Ended June 30, 2015

Grant of Cash Advances	1,400,346.00
Advances for operating expenses	<u>894,550.00</u>
Advances to Officers and Employees	505,796.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	28,925,727.60
Remittance of taxes withheld not covered by TRA	<u>127,209.87</u>
Remittance to GSIS/Pag-IBIG/PhilHealth	9,155,196.32
Remittance of personnel benefits contributions	5,777,808.22
Remittance of other payables	13,865,513.19
Release of Inter - Agency Fund Transfers	90,968,924.94
Release of funds to LGUs for implementation of various projects	<u>90,968,924.94</u>
Grant of Financial Assistance/ Subsidy	7,500.00
Grant of Financial Assistance to POs	<u>7,500.00</u>
Release of Intra-Agency Fund Transfers	6,786,997.53
Release of other intra - agency fund transfers (FOUs)	<u>6,786,997.53</u>
Other Disbursements	2,959,516.28
Payment to Contractors	<u>2,959,516.28</u>
Reversal of unutilized NCA	1,497,458.25
Total Cash Outflows:	<u><u>178,616,587.36</u></u>
Net Cash Provided by (Used in) Operating Activities	1,568,257.89
Cash Flow From Investing Activities	
Proceeds from Sale/ Disposal of Property, Plant and Equipment	<u>61,800.00</u>
Net Cash Provided by (Used in) Investing Activities	61,800.00
Increase (Decrease) in Cash and Cash Equivalents	1,630,057.89
Cash and Cash Equivalents, January 1, 2015	8,499,152.92
Cash and Cash Equivalents, June 30, 2015	<u><u>P 10,129,210.81</u></u>

Prepared by:


 ELSID U. FAGARAGAN
 Accountant II

Certified Correct by:


 CEDRIX R. AGUIROT, 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 CHANGES IN NET ASSETS/ EQUITY
FUND 101

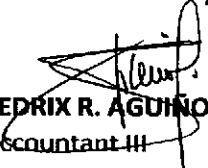
For the Month Ended June 30, 2015

		Accumulated Surplus/ (Deficit)
Balance at January 1, 2015	₱	303,321,405.55
Prior Period Adjustments/ Unrecorded Income and Expenses		
Refund of cash advance deposited to BOT	₱ (8,817.09)	
Refund of CA deposited deposited to BOT	36,531.00	
2014 Unutilized fund from FOU's deposited to BOT	(217,187.75)	
Refund of disallowance deposited to BOT	(347,752.71)	
Sale on disposal of unserviceable assets	(61,800.00)	
Prior Years expenses - KP Training	(383,268.00)	
Refund of TE deducted from salary	870.00	
2014 AP adjustment	367.51	
Water Project Liquidation	(57,719,138.36)	
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)	
Stale Checks	195,000.00	
Cancelled Check(Speed Drill)	(491,233.91)	
Adjustment of PPE Accounts due to 15,000 threshold	(319,796.39)	
Liquidation of prior years cash advances	(21,520.00)	
Adjustments to correct account balances	46.28	
Additional fixed assets for 2014	28,619.00	(59,397,156.23)
Restated Balance		243,924,249.32
Changes in Net Assets/ Equity for the Calendar Year		
Surplus for the period		97,176,224.86
Total recognized revenue and expense for the period		97,176,224.86
Balance at June 30, 2015	₱	341,100,474.18

Prepared by:


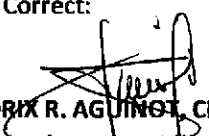

ELSID U. FAGARAGAN
 Accountant II

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

TRIAL BALANCE
FUND 102
 As of June 30, 2015

Accounts	UACS		Debit	Credit
Cash-Collecting Officers	1-01-01-010 00	P	(368,970.00)	
Cash in Bank - LCCA/LBP(0152-1000-27)	1-01-02-020 24		1,350,403.79	
Other Supplies and Materials Inventory	1-04-04-990 00		17,190.00	
ICT Equipment and Software	1-06-05-030 00		70,822,689.34	
Accum. Dep. - ICT Equipment	1-06-05-031 00			P 61,440,075.30
Motor Vehicles	1-06-06-010 00		1,967,783.80	
Accum. Dep. -Motor Vehicle	1-06-06-011 00			1,435,574.66
Due to BIR	2-02-01-010 00			10,111.55
Due to Central Office	2-03-01-010 00			868,582.72
Due to Regional Offices	2-03-01-030 00			119,929.52
Other Payables	2-99-99-990 00			22,845.87
Accumulated Surplus (Deficit)	3-01-01-010 00	14,057,490.13		
Accum. Surplus(Deficit) - PYA	3-01-01-010 00	(10,543.50)		14,046,946.63
Depreciation -ICT Equipment	5-05-01-050 03		4,071,574.34	
Depreciation - Motor Vehicle	5-05-01-060 01		83,394.98	
TOTALS			P 77,944,066.25	P 77,944,066.25
Prepared by:		Certified Correct:		
 ELSID U. FAGARAGAN Accountant II		 CEDRIX R. AGUINGOT, 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 FINANCIAL POSITION

FUND 102

As of June 30, 2015

ASSETS

Current Assets

Cash and Cash Equivalents	P	981,433.79
Inventories		<u>17,190.00</u>
Total Current Assets		<u>998,623.79</u>

Non - Current Assets

Property, Plant and Equipment		<u>9,914,823.18</u>
Total Non - Current Assets		<u>9,914,823.18</u>

Total Assets		<u><u>10,913,446.97</u></u>
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LIABILITIES

Liabilities

Current Liabilities

Inter - Agency Payables		10,111.55
Intra-Agency Payables		<u>1,011,358.11</u>
Total Current Liabilities		<u>1,021,469.66</u>

Total Liabilities		<u>1,021,469.66</u>
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NET ASSETS/ EQUITY

Accumulated Surplus(Deficit)		<u>9,891,977.31</u>
Total Net Assets/ Equity		<u>9,891,977.31</u>

TOTAL LIABILITIES AND NET ASSETS/ EQUITY	P	<u><u>10,913,446.97</u></u>
---	----------	-----------------------------

0.00

Prepared by:


ELSID U. FAGARAGAN
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

DETAILED STATEMENT OF FINANCIAL POSITION

FUND 102

As of June 30, 2015

ASSETS

Current Assets

Cash and Cash Equivalents	₱ 981,433.79
Cash on Hand	(368,970.00)
Cash - Collecting Officer	(368,970.00)
Cash in Bank - Local Currency	1,350,403.79
Cash in Bank - Local Currency, Current Account - LBP	1,350,403.79
Inventories	17,190.00
Inventory Held for Consumption	17,190.00
Other Supplies and Materials Inventory	17,190.00
Total Current Assets	998,623.79

Non - Current Assets

Property, Plant and Equipment	9,914,823.18
Machinery and Equipment	
Information and Communication Technology Equipment	70,822,689.34
Accum. Depreciation - ICT Equipment	(61,440,075.30)
Net Value	9,382,614.04
Transportation Equipment	
Motor Vehicles	1,967,783.80
Accum. Depreciation - Motor Vehicles	(1,435,574.66)
Net Value	532,209.14
Total Non - Current Assets	9,914,823.18

TOTAL ASSETS	10,913,446.97
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LIABILITIES & NET ASSETS/ EQUITY

Liabilities

Current Liabilities

Inter - Agency Payables	10,111.55
Due to BIR	10,111.55
Intra-Agency Payables	1,011,358.11
Due to Central Office	868,582.72
Due to Regional Offices	119,929.52

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

DETAILED STATEMENT OF FINANCIAL POSITION

FUND 102

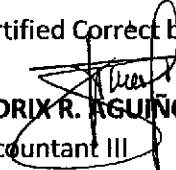
As of June 30, 2015

Other Payables	22,845.87
Total Current Liabilities	<u>1,021,469.66</u>
Total Liabilities	<u>1,021,469.66</u>
Net Assets/ Equity	
Equity	<u>9,891,977.31</u>
Accumulated Surplus(Deficit)	9,891,977.31
Total Net Assets/ Equity	<u>9,891,977.31</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>₱ 10,913,446.97</u></u> <small>(0.00)</small>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUIÑOT, 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 FINANCIAL PERFORMANCE

FUND 102

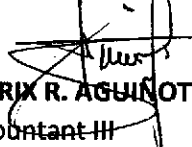
For the Month Ended June 30, 2015

Revenue	
Total Revenue	P <u> -</u>
Less: Current Operating Expenses	
Non - Cash Expenses	<u> 4,154,969.32</u>
Total Current Operating Expenses	<u> 4,154,969.32</u>
Surplus (Deficit) from Current Operations	<u> (4,154,969.32)</u>
Surplus (Deficit) for the period	P <u> (4,154,969.32)</u>

Prepared by:


ELSID U. FAGARAGAN
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

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 102

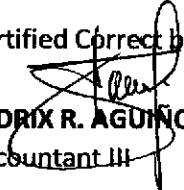
For the Month Ended June 30, 2015

Revenue	
Total Revenue	P _____
Less: Current Operating Expenses	
Non - Cash Expenses	
Depreciation	
Depreciation - ICT Equipment	4,071,574.34
Depreciation - Motor Vehicles	83,394.98
Total Depreciation	<u>4,154,969.32</u>
Total Non-Cash Expenses	<u>4,154,969.32</u>
Current Operating Expenses	<u>4,154,969.32</u>
Surplus (Deficit) from Current Operations	<u>(4,154,969.32)</u>
Surplus (Deficit) for the period	P <u><u>(4,154,969.32)</u></u>

Prepared by:


ELSID U. FAGARAGAN
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 CASH FLOWS
FUND 102
 For the Month Ended June 30, 2015

Cash Flow From Operating Activities

Cash Inflows	
Other Receipts	P 1,138.00
Total Cash Inflows	<u>1,138.00</u>
Cash Outflows	
Remittance to National Treasury	1,138.00
Payment of Expenses	449,451.52
Purchase of Inventories	16,175.42
Grant of Cash Advances	187,628.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	20,994.91
Total Cash Outflows:	<u>675,387.85</u>
Net Cash Provided by (Used in) Operating Activities	(674,249.85)
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, January 1, 2015	1,655,683.64
Cash and Cash Equivalents, June 30, 2015	<u><u>P 981,433.79</u></u>

Prepared by:


ELSID U. FAGARAGAN
 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
DETAILED STATEMENT OF CASH FLOWS
FUND 102
 For the Month Ended June 30, 2015

Cash Flow From Operating Activities

Cash Inflows

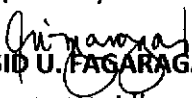
Other Receipts	P 1,138.00
Refund of overpayment of MOOE	1,000.00
Receipt of refund of cash advances	138.00
Total Cash Inflows	1,138.00

Cash Outflows

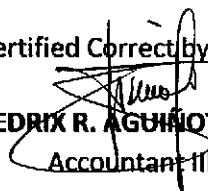
Remittance to National Treasury	1,138.00
Payment of Expenses	449,451.52
Payment of maintenance and other operating expenses	449,451.52
Purchase of Inventories	16,175.42
Purchase of inventory held for consumption	16,175.42
Grant of Cash Advances	187,628.00
Advances for operating expenses	187,628.00
Remittance of Personnel Benefit Contributions and Mandatory Deductions	20,994.91
Remittance of taxes withheld not covered by TRA	20,994.91
Total Cash Outflows:	675,387.85

Net Cash Provided by (Used in) Operating Activities	(674,249.85)
Increase (Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, January 1, 2015	1,655,683.64
Cash and Cash Equivalents, June 30, 2015	P 981,433.79

Prepared by:


ELSID U. FAGARAGAN
 Accountant II

Certified Correct by:


CEDRIX R. AGUIROT, 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 CHANGES IN NET ASSETS/ EQUITY

FUND 102

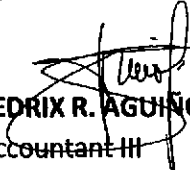
For the Month Ended June 30, 2015

		Accumulated Surplus/ (Deficit)
Balance at January 1, 2015	P	14,057,490.13
Prior Period Adjustments/ Unrecorded Income and Expenses		
Collection of receivables	P (1,000.00)	
Reclassification: New threshold of fixed asset (Printer)	(9,543.50)	(10,543.50)
Restated Balance		14,046,946.63
Changes in Net Assets/ Equity for the Calendar Year		
Surplus for the period		(4,154,969.32)
Total recognized revenue and expense for the period		(4,154,969.32)
Balance at June 30, 2015	P	<u>9,891,977.31</u>

Prepared by:


ELSID U. FAGARAGAN
Accountant II

Certified Correct by:


CEDRIX R. AGUINOT, CPA
Accountant III