

PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDED DECEMBER 31, 2018
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	9,848,384.14	
Due from LGUs	1-03-03-030	249,230,433.09	
Due from Non-Government Organizations	1-03-05-030	656,477.19	
Advances for Payroll	1-99-01-020	13,674.34	
Advances to Contractors	1-99-02-010	712,658.95	
Office Supplies Inventory	1-04-04-010	468,717.42	
Other Supplies and Materials Inventory	1-04-04-990	31,228.02	
Semi- Expendable- ICT Equipment	1-04-05-030	14,700.00	
Semi- Expendable- Communication Equipment	1-04-05-070	7,156.42	
Semi- Expendable- Other Mach. & Equipment	1-04-05-190	37,000.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	151,229.00	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	2,365,239.00	
Furnitures and Fixtures	1-06-07-010	1,196,989.00	
Information and Communication Technology Equipment	1-06-05-030	6,918,240.20	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	8,969,600.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	33,851,307.27	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	10,121,571.72	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		103,418.15
Accumulated Depreciation - Office Equipment	1-06-05-021		628,010.43
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		21,783.66
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,005,474.66
Accumulated Depreciation - Communication Equipment	1-06-05-071		77,569.81
SUB TOTAL		325,747,633.14	4,836,256.71

SUB TOTAL FORWARDED		325,747,633.14	4,836,256.71
Accumulated Depreciation - Transportation Equipment	1-06-06-011		3,540,284.05
Accumulated Depreciation - Other PPE	1-06-99-991		194,100.70
Accounts Payable	2-01-01-010		14,309,102.89
Due to National Government Agencies	2-02-01-050		6,514,256.41
Due to Other Funds	2-03-01-050		253,753.55
Trust Liabilities	2-04-01-010		62,895.00
Guaranty/ Security Deposit Payable	2-04-01-040		636,376.22
Accumulated Surplus/ (Deficit)	3-01-01-010		246,722,918.66
Subsidy from National Government	4-03-01-010		194,977,376.28
Subsidy from Central Office	4-03-01-060		149,166,209.65
Miscellaneous Income	4-06-09-990		78.00
Salaries & Wages - Regular	5-01-01-010	94,476,763.76	
PERA	5-01-02-010	4,111,045.46	
Representation Allowance	5-01-02-020	5,434,325.00	
Transportation Allowance	5-01-02-030	5,434,325.00	
Clothing Allowance	5-01-02-040	1,026,000.00	
Overtime and Night Pay	5-01-02-130	1,396,287.63	
Mid/Year - End Bonus	5-01-02-140	15,759,252.60	
Cash Gift	5-01-02-150	1,119,000.00	
Other Bonuses and Allowances	5-01-02-990	7,737,876.32	
RLIP Contribution	5-01-03-010	11,318,920.41	
PAG-IBIG Contribution	5-01-03-020	209,600.00	
PHIC Contribution	5-01-03-030	921,759.90	
ECIP Contribution	5-01-03-040	206,200.00	
Terminal Leave Benefits	5-01-04-030	845,609.79	
Other Personnel Benefits	5-01-04-990	10,344,072.34	
Travelling Expenses - Local	5-02-01-010	10,755,882.31	
Training Expenses	5-02-02-010	27,641,481.70	
SUB TOTAL		524,486,035.36	621,213,608.12

SUB TOTAL FORWARDED		524,486,035.36	621,213,608.12
Office Supplies Expenses	5-02-03-010	3,055,727.02	
Accountable Forms	5-02-03-020	23,350.00	
Fuel, Oil & Lubricants	5-02-03-090	1,345,685.99	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	208,225.17	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	391,851.70	
Semi- Expendable Mach & Equip. Exp-Printing	5-02-03-210	58,413.00	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	77,346.00	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	642,446.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	414,913.00	
Other Supplies and Materials Expenses	5-02-03-990	947,650.04	
Water Expenses	5-02-04-010	171,860.34	
Electricity Expenses	5-02-04-020	862,143.68	
Postage & Courier Services	5-02-05-010	159,136.01	
Telephone Expenses	5-02-05-020	1,084,706.66	
Internet Subscription Expenses	5-02-05-030	381,527.62	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	23,146.75	
Awards/Rewards Expenses	5-02-06-010	1,254,000.00	
Other General Services	5-02-12-990	13,350,875.86	
Janitorial Services	5-02-12-020	203,194.30	
Security Services	5-02-12-030	774,624.71	
Other Professional Services	5-02-11-990	794,924.57	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	131,333.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	1,021,824.18	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	150.00	
Financial Assistance to LGUs	5-02-14-030	33,900,000.00	
Subsidies - Others	5-02-14-990	28,305,866.30	
Extraordinary and Miscellaneous Expenses	5-02-10-030	391,826.78	
Taxes, Duties & Licenses	5-02-15-010	21,754.99	
Fidelity Bond Premium	5-02-15-020	65,850.00	
SUB TOTAL		614,550,389.03	621,213,608.12

SUB TOTAL FORWARDED		614,550,389.03	621,213,608.12
Insurance Expenses	5-02-15-030	282,284.15	
Printing & Publication Expenses	5-02-99-020	832,991.00	
Rent/Lease Expenses	5-02-99-050	1,910,615.41	
Subscription Expense	5-02-99-070	58,469.63	
Depreciation -Land Improvements	5-05-01-020	25,854.54	
Depreciation -Machinery and Equipment	5-05-01-050	2,234,597.76	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	15,532.88	
Depreciation-Other PPE	5-05-01-990	83,324.79	
Depreciation-Transportation Equipment	5-05-01-060	1,219,548.93	
GRAND TOTAL		621,213,608.12	621,213,608.12

POST- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDING DECEMBER 31, 2018
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	9,848,384.14	
Due from LGUs	1-03-03-030	249,230,433.09	
Due from Non-Government Organizations	1-03-05-030	656,477.19	
Advances for Payroll	1-99-01-020	13,674.34	
Advances to Contractors	1-99-02-010	712,658.95	
Office Supplies Inventory	1-04-04-010	468,717.42	
Other Supplies and Materials Inventory	1-04-04-990	31,228.02	
Semi- Expendable- ICT Equipment	1-04-05-030	14,700.00	
Semi- Expendable- Communication Equipment	1-04-05-070	7,156.42	
Semi- Expendable- Other Mach. & Equipment	1-04-05-190	37,000.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	151,229.00	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Office Equipment	1-06-05-020	2,365,239.00	
Furnitures and Fixtures	1-06-07-010	1,196,989.00	
Information and Communication Technology Equipment	1-06-05-030	6,918,240.20	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	8,969,600.00	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	33,851,307.27	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	10,121,571.72	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		103,418.15
Accumulated Depreciation - Office Equipment	1-06-05-021		628,010.43
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		21,783.66
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,005,474.66
Accumulated Depreciation - Communication Equipment	1-06-05-071		77,569.81
SUB TOTAL		325,747,633.14	4,836,256.71

SUB TOTAL FORWARDED		325,747,633.14	4,836,256.71
Accumulated Depreciation - Transportation Equipment	1-06-06-011		3,540,284.05
Accumulated Depreciation - Other PPE	1-06-99-991		194,100.70
Accounts Payable	2-01-01-010		14,309,102.89
Due to National Government Agencies	2-02-01-050		6,514,256.41
Due to Other Funds	2-03-01-050		253,753.55
Trust Liabilities	2-04-01-010		62,895.00
Guaranty/ Security Deposit Payable	2-04-01-040		636,376.22
Accumulated Surplus/ (Deficit)	3-01-01-010		295,400,607.61
GRAND TOTAL		325,747,633.14	325,747,633.14

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF DECEMBER 31, 2018

ASSETS	Amount	
	CY 2018	CY 2017
Current Assets		
Cash and Cash Equivalents	9,848,384.14	26,621,718.88
Receivables	249,886,910.28	626,001,009.32
Inventories	710,030.86	174,990.29
Other Current Assets	726,333.29	687,639.87
Total Current Assets	261,171,658.57	653,485,358.36
Non - Current Assets		
Property, Plant and Equipment	45,765,931.53	34,069,724.36
Other Non-Current Assets	10,239,401.58	10,951,288.49
Total Non-Current Assets	56,005,333.11	45,021,012.85
Total Assets	317,176,991.68	698,506,371.21
LIABILITIES		
Current Liabilities		
Financial Liabilities	14,309,102.89	31,630,282.40
Inter- Agency Payables	6,768,009.96	21,175,072.12
Intra- Agency Payables	-	-
Total Current Liabilities	21,077,112.85	52,805,354.52
Non- Current Liabilities		
Trust Liabilities	699,271.22	2,306,204.58
Deferred Credits/ Unearned Income	-	-
Provisions	-	-
Other Payables	(0.00)	10,565.00
Total Non-Current Liabilities	699,271.22	2,316,769.58
Total Liabilities	21,776,384.07	55,122,124.10
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	295,400,607.61	643,384,247.11
Total Net Assets/ Equity	295,400,607.61	643,384,247.11
Total Liabilities and Net Assets/ Equity	317,176,991.68	698,506,371.21

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF DECEMBER 31, 2018

	Amount	
	CY 2018	CY 2017
ASSETS		
Current Assets		
Cash and Cash Equivalents	9,848,384.14	26,621,718.88
Cash on Hand	-	-
Cash- Collecting Officer	-	-
Petty Cash	-	
Cash in Bank - Local Currency	9,848,384.14	26,621,718.88
Cash in Bank - Local Currency, Current Account	9,848,384.14	26,621,718.88
Treasury/ Agency Cash Accounts	-	-
Cash- Treasury/ Agency Deposit, Regular	-	
Cash- Tax Remittance Advice	-	
Receivables	249,886,910.28	626,001,009.32
Inter- Agency Receivables	249,230,433.09	625,668,474.24
Due from LGUs	249,230,433.09	625,668,474.24
Intra- Agency Receivables		
Due from Central Office		
Due from Bureaus		
Due from Regional Offices		
Due from Operating Units		
Other Receivables	656,477.19	332,535.08
Due from Officers & Employees	-	
Receivables - Disallowances/ Charges	-	
Due from NGOs/ People's Organization	656,477.19	332,535.08
Inventories	710,030.86	174,990.29
Inventory Held For Consumption	710,030.86	174,990.29
Office Supplies Inventory	468,717.42	174,990.29
Other Supplies and Materials Inventory	31,228.02	
Semi-Expendable- ICT Equipment	14,700.00	
Semi-Expendable- Communication Equipment	7,156.42	
Semi-Expendable- Other Machinery & Equipment	37,000.00	
Semi-Expendable- Furniture & Fixture	151,229.00	

Other Current Assets	726,333.29	687,639.87
Advances	726,333.29	687,639.87
Advances for Payroll	13,674.34	
Advances to Officers and Employees	(0.00)	
Advances to Contractors	712,658.95	687,639.87
TOTAL CURRENT ASSETS	261,171,658.57	687,639.87
Non- Current Assets		
Property, Plant and Equipment	45,765,931.53	34,069,724.36
Land Improvements	168,734.85	194,589.38
Other Land Improvements	272,153.00	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<i>(103,418.15)</i>	<i>(77,563.62)</i>
Net Value	168,734.85	194,589.38
Machinery and Equipment	4,895,192.30	3,322,582.51
Office Equipment	2,365,239.00	1,154,691.00
<i>Accumulated Depreciation - Office Equipment</i>	<i>(628,010.43)</i>	<i>(294,660.50)</i>
Net Value	1,737,228.57	860,030.50
Information and Communication Technology Equipment	6,918,240.20	4,666,613.74
<i>Accumulated Depreciation - Info & Comm. Tech. Equipmer</i>	<i>(4,005,474.66)</i>	<i>(2,436,456.98)</i>
Net Value	2,912,765.54	2,230,156.76
Communication Equipment	322,768.00	295,766.00
<i>Accumulated Depreciation - Communication Equipment</i>	<i>(77,569.81)</i>	<i>(63,370.75)</i>
Net Value	245,198.19	232,395.25
Printing Equipment	-	
<i>Accumulated Depreciation - Printing Equipment</i>	-	
Net Value	-	
Transportation Equipment	5,429,315.95	6,666,071.31
Motor Vehicles	8,969,600.00	9,678,100.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<i>(3,540,284.05)</i>	<i>(3,012,028.69)</i>
Net Value	5,429,315.95	6,666,071.31
Furniture, Fixtures and Books	1,175,205.34	23,220.00
Furniture and Fixtures	1,196,989.00	35,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<i>(21,783.66)</i>	<i>(11,780.00)</i>
Net Value	1,175,205.34	23,220.00

Other Property, Plant and Equipment	246,175.82	363,896.31
Other Property, Plant and Equipment	440,276.52	525,776.52
Accumulated Depreciation - Other PPE	(194,100.70)	(161,880.21)
Net Value	246,175.82	363,896.31
Construction in Progress	33,851,307.27	23,499,364.85
Construction in Progress- Building & Other Structure	33,851,307.27	23,499,364.85
Other Non- Current Assets	10,239,401.58	10,951,288.49
Deposits	117,829.86	65,000.00
Guaranty Deposits	117,829.86	65,000.00
Other Assets	10,121,571.72	10,886,288.49
Other Assets	10,121,571.72	10,886,288.49
Accumulated Impairment Losses - Other Asset	-	-
Net Value	10,121,571.72	10,886,288.49
TOTAL NON - CURRENT ASSETS	56,005,333.11	45,021,012.85
TOTAL ASSETS	317,176,991.68	698,506,371.21
LIABILITIES AND NET ASSETS/ EQUITY		
LIABILITIES		
Current Liabilities		
Financial Liabilities	14,309,102.89	31,630,282.40
Payables	14,309,102.89	31,630,282.40
Accounts Payable	14,309,102.89	31,630,282.40
Inter- Agency Payables	6,768,009.96	21,175,072.12
Due to BIR	(0.00)	
Due to GSIS	0.00	
Due to PAG-IBIG	-	2,000.00
Due to Philhealth	-	
Due to NGAs	6,514,256.41	3,195,474.57
Due to LGUs	-	17,880,000.00
Due to Other Funds	253,753.55	97,597.55

Trust Liabilities	<u>699,271.22</u>	<u>2,306,204.58</u>
Trust Liabilities	62,895.00	
Guaranty/ Security Deposit Payable	636,376.22	2,306,204.58
Other Payables	<u>(0.00)</u>	<u>10,565.00</u>
Other Payables	(0.00)	10,565.00
Total Current Liabilities	21,776,384.07	55,122,124.10
TOTAL LIABILITIES	<u>21,776,384.07</u>	<u>55,122,124.10</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	295,400,607.61	643,384,247.11
TOTAL NET ASSETS/ EQUITY	<u>295,400,607.61</u>	<u>643,384,247.11</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>317,176,991.68</u>	<u>698,506,371.21</u>

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DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	Amount	
	CY 2018	CY 2017
Revenue		
	78.00	12,353.99
Total Revenue	78.00	12,353.99
Less: Current Operating Expenses		
Personnel Services	160,341,038.21	120,061,069.78
Maintenance and Other Operating Expenses	69,340,211.57	81,968,455.56
Non-Cash Expenses	3,578,858.90	3,450,771.16
Total Current Operating Expenses	233,260,108.68	205,480,296.50
Surplus/ (Deficit) from Current Operations	(233,260,030.68)	(205,467,942.51)
Net Financial Assistance/ Subsidy	281,937,719.63	466,373,953.36
Loss on Sale of Asset	-	(10,318.20)
Surplus/ (Deficit) for the period	48,677,688.95	260,895,692.65

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	AMOUNT	
	CY 2018	CY 2017
Revenue	78.00	12,353.99
Other Non- Operating Income	78.00	12,353.99
Miscellaneous Income	78.00	12,353.99
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages- Regular	94,476,763.76	75,490,980.89
Total Salaries and Wages	94,476,763.76	75,490,980.89
Other Compensation		
Personal Economic Relief Allowance (PERA)	4,111,045.46	3,886,181.79
Representation Allowance (RA)	5,434,325.00	1,874,318.06
Transportation Allowance (TA)	5,434,325.00	1,874,318.06
Clothing/ Uniform Allowance	1,026,000.00	795,000.00
Overtime and Night Pay	1,396,287.63	373,528.23
Mid/ Year- End Bonus	15,759,252.60	12,318,463.50
Cash Gift	1,119,000.00	806,000.00
Other Bonuses and Allowances	7,737,876.32	2,397,835.84
Total Other Compensation	42,018,112.01	24,325,645.48
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	11,318,920.41	9,060,905.25
PAG-IBIG Contributions	209,600.00	194,700.00
Philhealth Contributions	921,759.90	673,200.00
Employees Compensation Insurance Premiums	206,200.00	195,496.46
Total Personnel Benefit Contributions	12,656,480.31	10,124,301.71
Other Personnel Benefits		
Other Personnel Benefits	10,344,072.34	8,201,145.23
Terminal Leave Benefits	845,609.79	1,918,996.47
Total Other Personnel Benefits	11,189,682.13	10,120,141.70
Total Personnel Services	160,341,038.21	120,061,069.78

Maintenance and Other Operating Expenses

Traveling Expenses

Traveling Expenses- Local	10,755,882.31	13,230,321.26
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Total Traveling Expenses

10,755,882.31	13,230,321.26
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Training Expenses

Training Expenses	27,641,481.70	39,019,868.29
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Total Training Expenses

27,641,481.70	39,019,868.29
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Supplies and Materials Expenses

Office Supplies Expenses	3,055,727.02	2,874,346.79
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Accountable Forms Expenses	23,350.00	26,080.00
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Fuel, Oil and Lubricants Expenses	1,345,685.99	1,499,933.20
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Other Supplies and Materials Expenses	947,650.04	3,231,661.31
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Semi- Expendable Machinery & Equipment- Office Equipment	208,225.17	13,115.00
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Semi- Expendable Machinery & Equipment- ICT	391,851.70	56,425.00
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Semi- Expendable Machinery & Equipment- Printing	58,413.00	12,688.00
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Semi- Expendable Machinery & Equipment- Other	77,346.00	33,991.50
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Semi- Expendable Machinery & Equipment- Communication	642,446.00	
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Semi- Expendable Machinery & Equipment- Books	-	
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Semi- Expendable Furniture & Fixture Expense	414,913.00	30,510.00
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Total Supplies and Materials Expenses

7,165,607.92	7,778,750.80
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Utility Expenses

Water Expenses	171,860.34	263,321.46
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Electricity Expenses	862,143.68	832,493.72
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Total Utility Expenses

1,034,004.02	1,095,815.18
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Communication Expenses

Postage and Courier Services	159,136.01	133,534.91
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Telephone Expenses	1,084,706.66	1,217,669.74
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Internet Subscription Expenses	381,527.62	324,652.57
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Cable, Satellite, Telegraph, and Radio Expenses	23,146.75	39,406.40
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Total Communication Expenses

1,648,517.04	1,715,263.62
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	1,254,000.00	1,478,000.00
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Total Awards/ Rewards and Prizes

1,254,000.00	1,478,000.00
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	391,826.78	334,700.00
Total Extraordinary Expenses	391,826.78	334,700.00

Professional Services

Other Professional Services	794,924.57	1,067,612.44
Auditing Expenses		2,000.00
Total Professional Services	794,924.57	1,067,612.44

General Services

Janitorial Services	203,194.30	739,260.52
Security Services	774,624.71	458,823.56
Other General Services	13,350,875.86	10,029,546.85
Total General Services	14,328,694.87	11,227,630.93

Repairs and Maintenance

Repair and Maintenance- Machinery and Equipment	131,333.00	224,598.82
Repair and Maintenance- Transportation Equipment	1,021,824.18	1,403,253.01
Repair and Maintenance- Furniture and Fixtures	150.00	5,000.00
Total Repair and Maintenance	1,153,307.18	1,632,851.83

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	21,754.99	33,883.33
Fidelity Bond Premiums	65,850.00	105,250.00
Insurance Expenses	282,284.15	308,736.22
Total Taxes, Insurance Premiums and Other Fees	369,889.14	447,869.55

Other Maintenance and Operating Expenses

Printing and Publication Expenses	832,991.00	806,737.00
Representation Expenses	-	134,000.00
Rent/Lease Expenses	1,910,615.41	1,916,884.66
Subscription Expenses	58,469.63	82,150.00
Total Other Maintenance and Operating Expenses	2,802,076.04	2,939,771.66

Total Maintenance and Other Operating Expenses	69,340,211.57	81,968,455.56
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Non- Cash Expenses**Depreciation**

Depreciation- Land Improvements	25,854.54	25,854.54
Depreciation- Machinery and Equipment	2,234,597.76	1,976,022.66
Depreciation- Transportation Equipment	1,219,548.93	1,328,522.97
Depreciation- Furniture, Fixtures and Books	15,532.88	6,650.00
Depreciation- Other Property, Plant and Equipment	83,324.79	113,720.99
Total Depreciation	3,578,858.90	3,450,771.16

Total Non- Cash Expenses	3,578,858.90	3,450,771.16
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Current Operating Expenses	233,260,108.68	205,480,296.50
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Surplus (Deficit) from Current Operations	233,260,030.68	205,467,942.51
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Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs

Subsidy from National Government	194,977,376.28	248,086,840.47
Subsidy from Other NGAs	-	
Subsidy from Central Office	149,166,209.65	263,350,812.89

Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	344,143,585.93	511,437,653.36
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Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos

Financial Assistance to LGUs	33,900,000.00	41,472,000.00
Subsidies- Others	28,305,866.30	3,591,700.00

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	62,205,866.30	45,063,700.00
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Net Financial Assistance/ Subsidy	281,937,719.63	466,373,953.36
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Other Non- Operating Income**Losses**

Loss on Sale of PPE	-	10,318.20
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Total Losses	-	10,318.20
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Surplus (Deficit) for the period	48,677,688.95	260,895,692.65
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DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	Amount	
	<u>CY 2018</u>	<u>CY 2017</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	188,019,869.00	234,421,009.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	149,166,209.65	263,350,812.89
Receipt of Inter- Agency Fund Transfers	9,090,250.00	4,726,956.25
Receipt of Intra- Agency Fund Transfers	160,000.00	182,000.00
Trust Receipts	81,000.00	8,809.50
Other Receipts	113,480,587.97	28,498,447.79
Total Cash Inflows	<u>459,997,916.62</u>	<u>531,188,035.43</u>
Cash Outflows		
Remittance to National Treasury	(98,417,405.13)	(10,129,534.73)
Payment of Expenses	(245,430,205.30)	(112,928,357.78)
Purchase of Inventories	(4,899,610.32)	(4,132,087.22)
Grant of Cash Advances	(3,507,504.01)	(4,787,972.35)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(53,560,801.72)	(44,866,943.80)
Tax Remittance Advice	(15,063,182.84)	(16,903,536.24)
Grant of Financial Assistance/ Subsidy	(36,158,000.00)	(284,080,182.75)
Release of Inter-Agency Fund Transfers	(6,030,222.62)	(5,430,207.52)
Release of Intra-Agency Fund Transfers	(160,000.00)	(8,535,711.37)
Reversal of Unutilized NCA	(8,074,086.43)	(3,102,210.95)
Total Cash Outflows	<u>(471,301,018.37)</u>	<u>(494,896,744.71)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(11,303,101.75)</u>	<u>36,291,290.72</u>
Cash Outflow		
Purchase of Motor Vehicle	-	
Construction of Buildings & Other Structure	(5,470,232.99)	(23,062,045.84)
Net Cash Provided by (Used in) Investing Activities	<u>(5,470,232.99)</u>	<u>(23,062,045.84)</u>
Cash Flows from Financing Activities	-	-
Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>	<u>13,392,474.00</u>
Cash and Cash Equivalents, December 31, 2018	<u>9,848,384.14</u>	<u>26,621,718.88</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	Amount	
	<u>CY 2018</u>	<u>CY 2017</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	<u>188,019,869.00</u>	<u>234,421,009.00</u>
Receipt of Notice of Cash Allocations	188,019,869.00	234,421,009.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>149,166,209.65</u>	<u>263,350,812.89</u>
Subsidy from Other NGAs	149,166,209.65	263,350,812.89
Receipt of Inter- Agency Fund Transfers	<u>9,090,250.00</u>	<u>4,726,956.25</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	9,060,250.00	4,140,216.67
Receipt of funds for other inter-agency transactions	30,000.00	586,739.58
Receipt of Intra- Agency Fund Transfers	<u>160,000.00</u>	<u>182,000.00</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	160,000.00	182,000.00
Trust Receipts	<u>81,000.00</u>	<u>8,809.50</u>
Collection of Other Trust Receipts	81,000.00	8,809.50
Other Receipts	<u>113,480,587.97</u>	<u>28,498,447.79</u>
Receipt of refund of cash advances	98,417,405.13	8,492,700.60
Receipt of Cash- Tax Remittance Advice	15,063,182.84	16,903,536.24
Other Miscellaneous Receipts		3,102,210.95
Total Cash Inflows	<u>459,997,916.62</u>	<u>531,188,035.43</u>
Cash Outflows		
Remittance to National Treasury	<u>(98,417,405.13)</u>	<u>(10,129,534.73)</u>
Payment of Expenses	<u>(245,430,205.30)</u>	<u>(112,928,357.78)</u>
Payment of Personnel Services	(96,249,074.47)	(60,106,926.23)
Payment of Maintenance and other Operating Expenses	(149,181,130.83)	(52,821,431.55)

Purchase of Inventories	<u>(4,899,610.32)</u>	<u>(4,132,087.22)</u>
Purchase of Inventories held for consumption	(4,899,610.32)	(4,132,087.22)
Grant of Cash Advances	<u>(3,507,504.01)</u>	<u>(4,787,972.35)</u>
Advances for Payroll	(690,975.13)	(1,525,703.32)
Advances to Officers and Employees	(1,258,028.61)	(3,147,769.03)
Advances to Contractors	(1,558,500.27)	-
Advances for Operating Expenses	-	(114,500.00)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(53,560,801.72)</u>	<u>(44,866,943.80)</u>
Remittance of taxes withheld not covered by TRA	(2,032,259.86)	(1,774,897.56)
Remittance to GSIS/Pag-ibig/Philhealth	(37,942,448.59)	(32,445,383.59)
Remittance of other payables	(13,586,093.27)	(10,646,662.65)
Adjustments		
Tax Remittance Advice	<u>(15,063,182.84)</u>	<u>(16,903,536.24)</u>
Grant of Financial Assistance/ Subsidy	<u>(36,158,000.00)</u>	<u>(284,080,182.75)</u>
Grant of Other Subsidies	(36,158,000.00)	(284,080,182.75)
Release of Inter-Agency Fund Transfers	<u>(6,030,222.62)</u>	<u>(5,430,207.52)</u>
Release of Intra-Agency Fund Transfers	<u>(160,000.00)</u>	<u>(8,535,711.37)</u>
Reversal of Unutilized NCA	<u>(8,074,086.43)</u>	<u>(3,102,210.95)</u>
Total Cash Outflows	<u>(471,301,018.37)</u>	<u>(494,896,744.71)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(11,303,101.75)</u>	<u>36,291,290.72</u>
Cash Flows from Investing Activities		
Purchase of Motor Vehicle	-	-
Construction of Buildings & Other Structure	(5,470,232.99)	(23,062,045.84)
Net Cash Provided by (Used in) Investing Activities	<u>(5,470,232.99)</u>	<u>(23,062,045.84)</u>
Cash Flows from Financing Activities	-	-
Cash and Cash Equivalents, January 1, 2018	<u>26,621,718.88</u>	<u>13,392,474.00</u>
Cash and Cash Equivalents, December 31, 2018	<u>9,848,384.14</u>	<u>26,621,718.88</u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	AMOUNT	
	CY 2018	CY 2017
Balance at January 1, 2018	643,384,247.11	902,151,239.84
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(396,661,328.45)	(519,662,685.38)
Other Adjustments		
Restated Balance	246,722,918.66	382,488,554.46
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	48,677,688.95	260,895,692.65
Total recognized revenue and expenses for the period	48,677,688.95	260,895,692.65
Others		
Balance as of December 31, 2018	295,400,607.61	643,384,247.11