

**POST CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**FOR THE YEAR ENDED DECEMBER 31, 2019**  
**Fund 101**

**AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT**

<b>PARTICULARS</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Cash In Bank, LCCA	1-01-02-010	20,846,246.45	
Due from LGUs	1-03-03-030	30,094,707.04	
Advances for Payroll	1-99-01-020	23,429.33	
Advances to Contractors	1-99-02-010	757,645.23	
Office Supplies Inventory	1-04-04-010	283,499.75	
Other Supplies and Materials Inventory	1-04-04-990	11,400.01	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Buildings	1-06-04-010	4,952,318.61	
Office Equipment	1-06-05-020	2,504,894.00	
Furnitures and Fixtures	1-06-07-010	1,277,188.00	
Information and Communication Technology Equipment	1-06-05-030	7,349,590.83	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,335,671.43	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	34,575,342.67	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	9,123,308.11	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		129,272.69
Accumulated Depreciation - Office Equipment	1-06-05-021		1,028,438.61
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		197,521.76
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,299,585.68
Accumulated Depreciation - Communication Equipment	1-06-05-071		108,172.23
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,057,600.84
<b>Sub Total</b>		<b>123,288,268.84</b>	<b>11,820,591.81</b>

Sub Total Forwarded		123,288,268.84	11,820,591.81
Accumulated Depreciation - Other PPE	1-06-99-991		277,425.49
Accounts Payable	2-01-01-010		4,925,768.23
Due to PHILHEALTH	2-02-01-040		475.73
Due to National Government Agencies	2-02-01-050		4,395,984.90
Trust Liabilities	2-04-01-010		41,583.76
Guaranty/ Security Deposit Payable	2-04-01-040		1,255,518.08
Other Payables	2-99-99-990		531,433.28
Accumulated Surplus/ (Deficit)	3-01-01-010		100,039,487.56
Revaluation Surplus	3-02-01-010		-
Income and Expense Summary	3-03-01-010		-
Subsidy from National Government	4-03-01-010		-
Subsidy from other National Government Agencies	4-03-01-020		-
Subsidy from Central Office	4-03-01-060		-
Income from Grants and Donations in Kind	4-04-02-020		-
Gain on Sale of PPE	4-05-01-040		-
Miscellaneous Income	4-06-09-990		-
Gain on Sale of PPE	4-05-01-040		-
Impairment Loss- Other Asset	5-05-03-990		-
Salaries & Wages - Regular	5-01-01-010	-	-
PERA	5-01-02-010	-	-
Representation Allowance	5-01-02-020	-	-
Transportation Allowance	5-01-02-030	-	-
Clothing Allowance	5-01-02-040	-	-
Productivity Incentive Allowance	5-01-02-080	-	-
Overtime and Night Pay	5-01-02-130	-	-
Mid/Year - End Bonus	5-01-02-140	-	-
Cash Gift	5-01-02-150	-	-
Other Bonuses and Allowances	5-01-02-990	-	-
RLIP Contribution	5-01-03-010	-	-
PAG-IBIG Contribution	5-01-03-020	-	-
PHIC Contribution	5-01-03-030	-	-
ECIP Contribution	5-01-03-040	-	-

Terminal Leave Benefits	5-01-04-030	-	
Other Personnel Benefits	5-01-04-990	-	
Travelling Expenses - Local	5-02-01-010	-	
Training Expenses	5-02-02-010	-	
Office Supplies Expenses	5-02-03-010	-	
Accountable Forms	5-02-03-020	-	
Fuel, Oil & Lubricants	5-02-03-090	-	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	-	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	-	
Semi- Expendable Mach & Equip. Exp-Printing	5-02-03-210	-	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	-	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	-	
Semi- Expendable Mach & Equip. Exp-Books	5-02-03-220		
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	-	
Other Supplies and Materials Expenses	5-02-03-990	-	
Semi Expendable Furniture & Fixture Expense	5-02-03-220		
Water Expenses	5-02-04-010	-	
Sub Total		123,288,268.84	123,288,268.84

Sub Total Forwarded		123,288,268.84	123,288,268.84
Electricity Expenses	5-02-04-020	-	
Postage & Courier Services	5-02-05-010	-	
Telephone Expenses	5-02-05-020	-	
Internet Subscription Expenses	5-02-05-030	-	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	-	
Awards/Rewards Expenses	5-02-06-010	-	
Prizes	5-02-06-020	-	
Other General Services	5-02-12-990	-	
Janitorial Services	5-02-12-020	-	
Security Services	5-02-12-030	-	
Auditing Expenses	5-02-11-020		
Other Professional Services	5-02-11-990	-	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	-	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	-	
Repairs & Maintenance - Furnitures and Fixtures	5-02-13-070	-	
Repairs & Maintenance - Leased Assets	5-02-13-080		
Repairs & Maintenance - Other PPE	5-02-13-990		
Subsidy to NGAs	5-02-14-010		
Financial Assistance to LGUs	5-02-14-030	-	
Subsidies - Others	5-02-14-990	-	
Extraordinary and Miscellaneous Expenses	5-02-10-030	-	
Taxes, Duties & Licenses	5-02-15-010	-	
Fidelity Bond Premium	5-02-15-020	-	
Insurance Expenses	5-02-15-030	-	
Printing & Publication Expenses	5-02-99-020	-	
Representation Expenses	5-02-99-030		
Transportation and Delivery Expenses	5-02-99-040		
Rent/Lease Expenses	5-02-99-050	-	
Membership Dues and Contribution to Organization	5-02-99-060	-	
Subscription Expense	5-02-99-070	-	
Other Maintenance & Operating Expenses	5-02-99-990		

Depreciation -Land Improvements	5-05-01-020	-	
Depreciation -Machinery and Equipment	5-05-01-050	-	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	-	
Depreciation-Other PPE	5-05-01-990	-	
Depreciation-Transportation Equipment	5-05-01-060	-	
Loss on Sale of PPE	5-05-04-040		
Revenue and Expense Account			
<b>GRAND TOTAL</b>		<b>123,288,268.84</b>	<b>123,288,268.84</b>

PRE CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
FOR THE YEAR ENDED DECEMBER 31, 2019  
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	20,846,246.45	
Due from LGUs	1-03-03-030	30,094,707.04	
Advances for Payroll	1-99-01-020	23,429.33	
Advances to Contractors	1-99-02-010	757,645.23	
Office Supplies Inventory	1-04-04-010	283,499.75	
Other Supplies and Materials Inventory	1-04-04-990	11,400.01	
Guaranty Deposit	1-99-03-020	117,829.86	
Other Land Improvements	1-06-02-990	272,153.00	
Buildings	1-06-04-010	4,952,318.61	
Office Equipment	1-06-05-020	2,504,894.00	
Furnitures and Fixtures	1-06-07-010	1,277,188.00	
Information and Communication Technology Equipment	1-06-05-030	7,349,590.83	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,335,671.43	
Construction in Progress- Bldg. & Other Structure	1-06-99-030	34,575,342.67	
Other Property, Plant and Equipment	1-06-99-990	440,276.52	
Other Assets	1-99-99-990	9,123,308.11	
Accumulated Depreciation - Other Land Improvements	1-06-02-991		129,272.69
Accumulated Depreciation - Office Equipment	1-06-05-021		1,028,438.61
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		197,521.76
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		4,299,585.68
Accumulated Depreciation - Communication Equipment	1-06-05-071		108,172.23
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,057,600.84
<b>Sub Total</b>		<b>123,288,268.84</b>	<b>11,820,591.81</b>

Sub Total Forwarded		123,288,268.84	11,820,591.81
Accumulated Depreciation - Other PPE	1-06-99-991		277,425.49
Accounts Payable	2-01-01-010		4,925,768.23
Due to PHILHEALTH	2-02-01-040		475.73
Due to National Government Agencies	2-02-01-050		4,395,984.90
Trust Liabilities	2-04-01-010		41,583.76
Guaranty/ Security Deposit Payable	2-04-01-040		1,255,518.08
Other Payables	2-99-99-990		531,433.28
Accumulated Surplus/ (Deficit)	3-01-01-010		70,894,754.40
Subsidy from National Government	4-03-01-010		209,921,080.92
Subsidy from Central Office	4-03-01-060		121,186,690.43
Income from Grants and Donations in Kind	4-04-02-020		1,366,071.43
Salaries & Wages - Regular	5-01-01-010	105,760,204.69	
PERA	5-01-02-010	4,244,909.09	
Representation Allowance	5-01-02-020	5,415,568.18	
Transportation Allowance	5-01-02-030	5,415,568.18	
Clothing Allowance	5-01-02-040	1,086,000.00	
Overtime and Night Pay	5-01-02-130	621,820.82	
Mid/Year - End Bonus	5-01-02-140	17,664,329.75	
Cash Gift	5-01-02-150	1,381,499.05	
Other Bonuses and Allowances	5-01-02-990	6,552,500.00	
RLIP Contribution	5-01-03-010	12,710,663.57	
PAG-IBIG Contribution	5-01-03-020	206,300.00	
PHIC Contribution	5-01-03-030	968,896.44	
ECIP Contribution	5-01-03-040	213,500.00	
Terminal Leave Benefits	5-01-04-030	2,629,662.89	
Other Personnel Benefits	5-01-04-990	2,962,431.13	
Travelling Expenses - Local	5-02-01-010	11,077,934.99	
Training Expenses	5-02-02-010	28,124,107.97	
Office Supplies Expenses	5-02-03-010	1,352,257.99	
Accountable Forms	5-02-03-020	16,800.00	
Fuel, Oil & Lubricants	5-02-03-090	1,180,415.52	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	150,368.75	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	1,000.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	209,473.00	
Other Supplies and Materials Expenses	5-02-03-990	353,686.66	
Water Expenses	5-02-04-010	124,168.96	
Sub Total		333,712,336.47	426,617,378.46

Sub Total Forwarded		333,712,336.47	426,617,378.46
Electricity Expenses	5-02-04-020	897,165.62	
Postage & Courier Services	5-02-05-010	183,243.42	
Telephone Expenses	5-02-05-020	1,117,540.28	
Internet Subscription Expenses	5-02-05-030	228,613.21	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	33,734.63	
Awards/Rewards Expenses	5-02-06-010	-	
Prizes	5-02-06-020	281,000.00	
Other General Services	5-02-12-990	12,874,428.04	
Janitorial Services	5-02-12-020	129,996.64	
Security Services	5-02-12-030	918,399.84	
Other Professional Services	5-02-11-990	1,025,165.06	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	96,327.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	570,078.71	
Financial Assistance to LGUs	5-02-14-030	46,100,000.00	
Subsidies - Others	5-02-14-990	19,800,314.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	410,000.00	
Taxes, Duties & Licenses	5-02-15-010	69,053.38	
Fidelity Bond Premium	5-02-15-020	87,825.00	
Insurance Expenses	5-02-15-030	150,368.16	
Printing & Publication Expenses	5-02-99-020	360,916.45	
Rent/Lease Expenses	5-02-99-050	2,273,922.02	
Membership Dues and Contribution to Organization	5-02-99-060	10,000.00	
Subscription Expense	5-02-99-070	53,396.44	
Depreciation -Land Improvements	5-05-01-020	25,854.54	
Depreciation -Machinery and Equipment	5-05-01-050	2,431,319.87	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	175,738.10	
Depreciation-Other PPE	5-05-01-990	83,324.79	
Depreciation-Transportation Equipment	5-05-01-060	2,517,316.79	
GRAND TOTAL		426,617,378.46	426,617,378.46



**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF DECEMBER 31, 2019**

<b>ASSETS</b>	<b>Amount</b>	
	<b>CY 2019</b>	<b>CY 2018</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	20,846,246.45	9,848,384.14
Receivables	30,094,707.04	249,886,910.28
Inventories	294,899.76	710,030.86
Other Current Assets	781,074.56	726,333.29
<b>Total Current Assets</b>	<b>52,016,927.81</b>	<b>261,171,658.57</b>
<b>Non - Current Assets</b>		
Property, Plant and Equipment	49,932,185.76	45,765,931.53
Other Non-Current Assets	9,241,137.97	10,239,401.58
<b>Total Non-Current Assets</b>	<b>59,173,323.73</b>	<b>56,005,333.11</b>
<b>Total Assets</b>	<b>111,190,251.54</b>	<b>317,176,991.68</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	4,925,768.23	14,309,102.89
Inter- Agency Payables	4,396,460.63	6,768,009.96
Intra- Agency Payables	-	-
<b>Total Current Liabilities</b>	<b>9,322,228.86</b>	<b>21,077,112.85</b>
<b>Non- Current Liabilities</b>		
Trust Liabilities	1,297,101.84	699,271.22
Deferred Credits/ Unearned Income	-	-
Provisions	-	-
Other Payables	531,433.28	(0.00)
<b>Total Non-Current Liabilities</b>	<b>1,828,535.12</b>	<b>699,271.22</b>
<b>Total Liabilities</b>	<b>11,150,763.98</b>	<b>21,776,384.07</b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	100,039,487.56	295,400,607.61
<b>Total Net Assets/ Equity</b>	<b>100,039,487.56</b>	<b>295,400,607.61</b>
<b>Total Liabilities and Net Assets/ Equity</b>	<b>111,190,251.54</b>	<b>317,176,991.68</b>

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF DECEMBER 31, 2019**

	Amount	
	CY 2019	CY 2018
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>20,846,246.45</b>	<b>9,848,384.14</b>
<b>Cash on Hand</b>	<b>-</b>	<b>-</b>
Cash- Collecting Officer	-	-
Petty Cash	-	-
<b>Cash in Bank - Local Currency</b>	<b>20,846,246.45</b>	<b>9,848,384.14</b>
Cash in Bank - Local Currency, Current Account	20,846,246.45	9,848,384.14
<b>Treasury/ Agency Cash Accounts</b>	<b>-</b>	<b>-</b>
Cash- Treasury/ Agency Deposit, Regular	-	-
Cash- Tax Remittance Advice	-	-
<b>Receivables</b>	<b>30,094,707.04</b>	<b>249,886,910.28</b>
<b>Inter- Agency Receivables</b>	<b>30,094,707.04</b>	<b>249,230,433.09</b>
Due from LGUs	30,094,707.04	249,230,433.09
Intra- Agency Receivables		
Due from Central Office		
Due from Bureaus		
Due from Regional Offices		
Due from Operating Units		
<b>Other Receivables</b>	<b>-</b>	<b>656,477.19</b>
Due from Officers & Employees	-	
Receivables - Disallowances/ Charges	-	
Due from NGOs/ People's Organization	-	656,477.19
<b>Inventories</b>	<b>294,899.76</b>	<b>710,030.86</b>
<b>Inventory Held For Consumption</b>	<b>294,899.76</b>	<b>710,030.86</b>
Office Supplies Inventory	283,499.75	468,717.42
Other Supplies and Materials Inventory	11,400.01	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

<b>Other Current Assets</b>	<b>781,074.56</b>	<b>726,333.29</b>
<b>Advances</b>	<b>781,074.56</b>	<b>726,333.29</b>
Advances for Payroll	23,429.33	13,674.34
Advances to Officers and Employees	0.00	(0.00)
Advances to Contractors	757,645.23	712,658.95
<b>TOTAL CURRENT ASSETS</b>	<b>52,016,927.81</b>	<b>261,171,658.57</b>
<b>Non- Current Assets</b>		
<b>Property, Plant and Equipment</b>	<b>49,932,185.76</b>	<b>45,765,931.53</b>
<b>Land Improvements</b>	<b>142,880.31</b>	<b>168,734.85</b>
Other Land Improvements	272,153.00	272,153.00
<i>Accumulated Depreciation - Other Land Improvements</i>	<i>(129,272.69)</i>	<i>(103,418.15)</i>
<b>Net Value</b>	<b>142,880.31</b>	<b>168,734.85</b>
<b>Buildings and Other Structures</b>	<b>4,952,318.61</b>	<b>-</b>
Buildings	4,952,318.61	-
<i>Accumulated Depreciation-Buildings</i>	<i>-</i>	<i>-</i>
<b>Net Value</b>	<b>4,952,318.61</b>	<b>-</b>
<b>Machinery and Equipment</b>	<b>4,741,056.31</b>	<b>4,895,192.30</b>
Office Equipment	2,504,894.00	2,365,239.00
<i>Accumulated Depreciation - Office Equipment</i>	<i>(1,028,438.61)</i>	<i>(628,010.43)</i>
<b>Net Value</b>	<b>1,476,455.39</b>	<b>1,737,228.57</b>
Information and Communication Technology Equipment	7,349,590.83	6,918,240.20
<i>Accumulated Depreciation - Info &amp; Comm. Tech. Equipment</i>	<i>(4,299,585.68)</i>	<i>(4,005,474.66)</i>
<b>Net Value</b>	<b>3,050,005.15</b>	<b>2,912,765.54</b>
Communication Equipment	322,768.00	322,768.00
<i>Accumulated Depreciation - Communication Equipment</i>	<i>(108,172.23)</i>	<i>(77,569.81)</i>
<b>Net Value</b>	<b>214,595.77</b>	<b>245,198.19</b>
Printing Equipment	-	-
<i>Accumulated Depreciation - Printing Equipment</i>	<i>-</i>	<i>-</i>
<b>Net Value</b>	<b>-</b>	<b>-</b>
<b>Transportation Equipment</b>	<b>4,278,070.59</b>	<b>5,429,315.95</b>
Motor Vehicles	10,335,671.43	8,969,600.00
<i>Accumulated Depreciation - Motor Vehicles</i>	<i>(6,057,600.84)</i>	<i>(3,540,284.05)</i>
<b>Net Value</b>	<b>4,278,070.59</b>	<b>5,429,315.95</b>
<b>Furniture, Fixtures and Books</b>	<b>1,079,666.24</b>	<b>1,175,205.34</b>
Furniture and Fixtures	1,277,188.00	1,196,989.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<i>(197,521.76)</i>	<i>(21,783.66)</i>
<b>Net Value</b>	<b>1,079,666.24</b>	<b>1,175,205.34</b>

<b>Other Property, Plant and Equipment</b>	<b><u>162,851.03</u></b>	<b><u>246,175.82</u></b>
Other Property, Plant and Equipment	440,276.52	440,276.52
Accumulated Depreciation - Other PPE	<u>(277,425.49)</u>	<u>(194,100.70)</u>
<b>Net Value</b>	<b><u>162,851.03</u></b>	<b><u>246,175.82</u></b>
<b>Construction in Progress</b>	<b><u>34,575,342.67</u></b>	<b><u>33,851,307.27</u></b>
Construction in Progress- Building & Other Structure	34,575,342.67	33,851,307.27
<b>Other Non- Current Assets</b>	<b><u>9,241,137.97</u></b>	<b><u>10,239,401.58</u></b>
<b>Deposits</b>	<b><u>117,829.86</u></b>	<b><u>117,829.86</u></b>
Guaranty Deposits	117,829.86	117,829.86
<b>Other Assets</b>	<b><u>9,123,308.11</u></b>	<b><u>10,121,571.72</u></b>
Other Assets	9,123,308.11	10,121,571.72
Accumulated Impairment Losses - Other Asset	<u>-</u>	<u>-</u>
<b>Net Value</b>	<b><u>9,123,308.11</u></b>	<b><u>10,121,571.72</u></b>
<b>TOTAL NON - CURRENT ASSETS</b>	<b><u>59,173,323.73</u></b>	<b><u>56,005,333.11</u></b>
<b>TOTAL ASSETS</b>	<b><u>111,190,251.54</u></b>	<b><u>317,176,991.68</u></b>
<b>LIABILITIES AND NET ASSETS/ EQUITY</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>	<b><u>4,925,768.23</u></b>	<b><u>14,309,102.89</u></b>
Payables	<u>4,925,768.23</u>	<u>14,309,102.89</u>
Accounts Payable	4,925,768.23	14,309,102.89
<b>Inter- Agency Payables</b>	<b><u>4,396,460.63</u></b>	<b><u>6,768,009.96</u></b>
Due to BIR	0.00	(0.00)
Due to GSIS	0.00	0.00
Due to PAG-IBIG	-	-
Due to Philhealth	475.73	-
Due to NGAs	4,395,984.90	6,514,256.41
Due to LGUs	-	-
Due to Other Funds	-	253,753.55

<b>Trust Liabilities</b>	<b><u>1,297,101.84</u></b>	<b><u>699,271.22</u></b>
Trust Liabilities	41,583.76	62,895.00
Guaranty/ Security Deposit Payable	1,255,518.08	636,376.22
<b>Other Payables</b>	<b><u>531,433.28</u></b>	<b><u>(0.00)</u></b>
Other Payables	531,433.28	(0.00)
<b>Total Current Liabilities</b>	<b>11,150,763.98</b>	<b>21,776,384.07</b>
<b>TOTAL LIABILITIES</b>	<b><u>11,150,763.98</u></b>	<b><u>21,776,384.07</u></b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	100,039,487.56	295,400,607.61
<b>TOTAL NET ASSETS/ EQUITY</b>	<b><u>100,039,487.56</u></b>	<b><u>295,400,607.61</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS/ EQUITY</b>	<b><u>111,190,251.54</u></b>	<b><u>317,176,991.68</u></b>

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**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2019**

	Amount	
	CY 2019	CY 2018
<b>Revenue</b>		
	1,366,071.43	78.00
<b>Total Revenue</b>	<b>1,366,071.43</b>	<b>78.00</b>
<b>Less: Current Operating Expenses</b>		
Personnel Services	167,833,853.79	160,341,038.21
Maintenance and Other Operating Expenses	64,361,387.74	69,340,211.57
Non-Cash Expenses	5,233,554.09	3,578,858.90
<b>Total Current Operating Expenses</b>	<b>237,428,795.62</b>	<b>233,260,108.68</b>
<b>Surplus/ (Deficit) from Current Operations</b>	<b>(236,062,724.19)</b>	<b>(233,260,030.68)</b>
Net Financial Assistance/ Subsidy	265,207,457.35	281,937,719.63
Loss on Sale of Asset	-	-
<b>Surplus/ (Deficit) for the period</b>	<b>29,144,733.16</b>	<b>48,677,688.95</b>

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2019**

	AMOUNT	
	CY 2019	CY 2018
<b>Revenue</b>	<b>1,366,071.43</b>	<b>78.00</b>
<b>Other Non- Operating Income</b>	<b>1,366,071.43</b>	<b>78.00</b>
Miscellaneous Income		78.00
Income from Grants and Donations in Kind	1,366,071.43	
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
Salaries and Wages- Regular	105,760,204.69	94,476,763.76
<b>Total Salaries and Wages</b>	<b>105,760,204.69</b>	<b>94,476,763.76</b>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	4,244,909.09	4,111,045.46
Representation Allowance (RA)	5,415,568.18	5,434,325.00
Transportation Allowance (TA)	5,415,568.18	5,434,325.00
Clothing/ Uniform Allowance	1,086,000.00	1,026,000.00
Overtime and Night Pay	621,820.82	1,396,287.63
Mid/ Year- End Bonus	17,664,329.75	15,759,252.60
Cash Gift	1,381,499.05	1,119,000.00
Other Bonuses and Allowances	6,552,500.00	7,737,876.32
<b>Total Other Compensation</b>	<b>42,382,195.07</b>	<b>42,018,112.01</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	12,710,663.57	11,318,920.41
PAG-IBIG Contributions	206,300.00	209,600.00
Philhealth Contributions	968,896.44	921,759.90
Employees Compensation Insurance Premiums	213,500.00	206,200.00
<b>Total Personnel Benefit Contributions</b>	<b>14,099,360.01</b>	<b>12,656,480.31</b>
<b>Other Personnel Benefits</b>		
Other Personnel Benefits	2,962,431.13	10,344,072.34
Terminal Leave Benefits	2,629,662.89	845,609.79
<b>Total Other Personnel Benefits</b>	<b>5,592,094.02</b>	<b>11,189,682.13</b>
<b>Total Personnel Services</b>	<b>167,833,853.79</b>	<b>160,341,038.21</b>

**Maintenance and Other Operating Expenses****Traveling Expenses**

Traveling Expenses- Local	11,077,934.99	10,755,882.31
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**Total Traveling Expenses**

<b>11,077,934.99</b>	<b>10,755,882.31</b>
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**Training Expenses**

Training Expenses	28,124,107.97	27,641,481.70
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**Total Training Expenses**

<b>28,124,107.97</b>	<b>27,641,481.70</b>
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**Supplies and Materials Expenses**

Office Supplies Expenses	1,352,257.99	3,055,727.02
Accountable Forms Expenses	16,800.00	23,350.00
Fuel, Oil and Lubricants Expenses	1,180,415.52	1,345,685.99
Other Supplies and Materials Expenses	353,686.66	947,650.04
Semi- Expendable Machinery & Equipment- Office Equipment	-	208,225.17
Semi- Expendable Machinery & Equipment- ICT	150,368.75	391,851.70
Semi- Expendable Machinery & Equipment- Printing	-	58,413.00
Semi- Expendable Machinery & Equipment- Other	1,000.00	77,346.00
Semi- Expendable Machinery & Equipment- Communication	-	642,446.00
Semi- Expendable Machinery & Equipment- Books	-	-
Semi- Expendable Furniture & Fixture Expense	209,473.00	414,913.00

**Total Supplies and Materials Expenses**

<b>3,264,001.92</b>	<b>7,165,607.92</b>
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**Utility Expenses**

Water Expenses	124,168.96	171,860.34
Electricity Expenses	897,165.62	862,143.68

**Total Utility Expenses**

<b>1,021,334.58</b>	<b>1,034,004.02</b>
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**Communication Expenses**

Postage and Courier Services	183,243.42	159,136.01
Telephone Expenses	1,117,540.28	1,084,706.66
Internet Subscription Expenses	228,613.21	381,527.62
Cable, Satellite, Telegraph, and Radio Expenses	33,734.63	23,146.75

**Total Communication Expenses**

<b>1,563,131.54</b>	<b>1,648,517.04</b>
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**Awards/ Rewards and Prizes**

Awards/ Rewards Expenses	-	1,254,000.00
Prizes	281,000.00	

**Total Awards/ Rewards and Prizes**

<b>281,000.00</b>	<b>1,254,000.00</b>
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**Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses	410,000.00	391,826.78
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**Total Extraordinary Expenses**

<b>410,000.00</b>	<b>391,826.78</b>
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<b>Professional Services</b>		
Other Professional Services	1,025,165.06	794,924.57
Auditing Expenses		
<b>Total Professional Services</b>	<b>1,025,165.06</b>	<b>794,924.57</b>
<b>General Services</b>		
Janitorial Services	129,996.64	203,194.30
Security Services	918,399.84	774,624.71
Other General Services	12,874,428.04	13,350,875.86
<b>Total General Services</b>	<b>13,922,824.52</b>	<b>14,328,694.87</b>
<b>Repairs and Maintenance</b>		
Repair and Maintenance- Machinery and Equipment	96,327.00	131,333.00
Repair and Maintenance- Transportation Equipment	570,078.71	1,021,824.18
Repair and Maintenance- Furniture and Fixtures	-	150.00
<b>Total Repair and Maintenance</b>	<b>666,405.71</b>	<b>1,153,307.18</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	69,053.38	21,754.99
Fidelity Bond Premiums	87,825.00	65,850.00
Insurance Expenses	150,368.16	282,284.15
Membership Dues and Contribution to Organization	10,000.00	-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>317,246.54</b>	<b>369,889.14</b>
<b>Other Maintenance and Operating Expenses</b>		
Printing and Publication Expenses	360,916.45	832,991.00
Representation Expenses	-	-
Rent/Lease Expenses	2,273,922.02	1,910,615.41
Subscription Expenses	53,396.44	58,469.63
<b>Total Other Maintenance and Operating Expenses</b>	<b>2,688,234.91</b>	<b>2,802,076.04</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>64,361,387.74</b>	<b>69,340,211.57</b>
<b>Non- Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation- Land Improvements	25,854.54	25,854.54
Depreciation- Machinery and Equipment	2,431,319.87	2,234,597.76
Depreciation- Transportation Equipment	2,517,316.79	1,219,548.93
Depreciation- Furniture, Fixtures and Books	175,738.10	15,532.88
Depreciation- Other Property, Plant and Equipment	83,324.79	83,324.79
<b>Total Depreciation</b>	<b>5,233,554.09</b>	<b>3,578,858.90</b>
<b>Total Non- Cash Expenses</b>	<b>5,233,554.09</b>	<b>3,578,858.90</b>
<b>Current Operating Expenses</b>	<b>237,428,795.62</b>	<b>233,260,108.68</b>
<b>Surplus (Deficit) from Current Operations</b>	<b>236,062,724.19</b>	<b>233,260,030.68</b>

**Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs**

Subsidy from National Government	209,921,080.92	194,977,376.28
Subsidy from Other NGAs	-	
Subsidy from Central Office	121,186,690.43	149,166,209.65

<b>Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs</b>	<b><u>331,107,771.35</u></b>	<b><u>344,143,585.93</u></b>
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**Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos**

Financial Assistance to LGUs	46,100,000.00	33,900,000.00
Subsidies- Others	19,800,314.00	28,305,866.30

<b>Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs</b>	<b><u>65,900,314.00</u></b>	<b><u>62,205,866.30</u></b>
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<b>Net Financial Assistance/ Subsidy</b>	<b><u>265,207,457.35</u></b>	<b><u>281,937,719.63</u></b>
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**Other Non- Operating Income****Losses**

Loss on Sale of PPE	-	-
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<b>Total Losses</b>	<b><u>-</u></b>	<b><u>-</u></b>
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<b>Surplus (Deficit) for the period</b>	<b><u><u>29,144,733.16</u></u></b>	<b><u><u>48,677,688.95</u></u></b>
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**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2019**

	<b>Amount</b>	
	<b>CY 2019</b>	<b>CY 2018</b>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocations	224,063,836.00	188,019,869.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	121,186,690.43	149,166,209.65
Receipt of Inter- Agency Fund Transfers	2,865,625.00	9,090,250.00
Receipt of Intra- Agency Fund Transfers	10,465.00	160,000.00
Trust Receipts	-	81,000.00
Other Receipts	21,694,306.32	113,480,587.97
<b>Total Cash Inflows</b>	<b>369,820,922.75</b>	<b>459,997,916.62</b>
<b>Cash Outflows</b>		
Remittance to National Treasury	(4,777,415.86)	(98,417,405.13)
Payment of Expenses	(147,289,980.72)	(245,430,205.30)
Purchase of Inventories	(2,761,740.36)	(4,899,610.32)
Grant of Cash Advances	(6,528,514.16)	(3,507,504.01)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(61,486,968.48)	(53,560,801.72)
Tax Remittance Advice	(16,916,890.46)	(15,063,182.84)
Grant of Financial Assistance/ Subsidy	(69,856,314.00)	(36,158,000.00)
Release of Inter-Agency Fund Transfers	(4,787,245.95)	(6,030,222.62)
Release of Intra-Agency Fund Transfers	(343,962.28)	(160,000.00)
Reversal of Unutilized NCA	(31,574,695.45)	(8,074,086.43)
<b>Total Cash Outflows</b>	<b>(346,323,727.72)</b>	<b>(471,301,018.37)</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>23,497,195.03</b>	<b>(11,303,101.75)</b>
<b>Cash Outflow</b>		
Purchase of Motor Vehicle	-	
Construction of Buildings & Other Structure	(12,499,332.72)	(5,470,232.99)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(12,499,332.72)</b>	<b>(5,470,232.99)</b>
<b>Cash Flows from Financing Activities</b>	-	-
<b>Cash and Cash Equivalents, January 1, 2019</b>	<b>9,848,384.14</b>	<b>26,621,718.88</b>
<b>Cash and Cash Equivalents, December 31, 2019</b>	<b>20,846,246.45</b>	<b>9,848,384.14</b>

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2019**

	Amount	
	<u>CY 2019</u>	<u>CY 2018</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
<b>Receipt of Notice of Cash Allocations</b>	<b><u>224,063,836.00</u></b>	<b><u>188,019,869.00</u></b>
Receipt of Notice of Cash Allocations	224,063,836.00	188,019,869.00
<b>Receipt of Assistance and Subsidy from Other NGAs, LGUs</b>	<b><u>121,186,690.43</u></b>	<b><u>149,166,209.65</u></b>
Subsidy from Other NGAs	121,186,690.43	149,166,209.65
<b>Receipt of Inter- Agency Fund Transfers</b>	<b><u>2,865,625.00</u></b>	<b><u>9,090,250.00</u></b>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	2,865,625.00	9,060,250.00
Receipt of funds for other inter-agency transactions		30,000.00
<b>Receipt of Intra- Agency Fund Transfers</b>	<b><u>10,465.00</u></b>	<b><u>160,000.00</u></b>
Receipt of funds from CO/ Ous for implementation of programs/projects	10,465.00	160,000.00
<b>Trust Receipts</b>	<b><u>-</u></b>	<b><u>81,000.00</u></b>
Collection of Other Trust Receipts	-	81,000.00
<b>Other Receipts</b>	<b><u>21,694,306.32</u></b>	<b><u>113,480,587.97</u></b>
Receipt of refund of cash advances	4,777,415.86	98,417,405.13
Receipt of Cash- Tax Remittance Advice	16,916,890.46	15,063,182.84
Other Miscellaneous Receipts		-
<b>Total Cash Inflows</b>	<b><u>369,820,922.75</u></b>	<b><u>459,997,916.62</u></b>
<b>Cash Outflows</b>		
<b>Remittance to National Treasury</b>	<b><u>(4,777,415.86)</u></b>	<b><u>(98,417,405.13)</u></b>
<b>Payment of Expenses</b>	<b><u>(147,289,980.72)</u></b>	<b><u>(245,430,205.30)</u></b>
Payment of Personnel Services	(76,342,954.98)	(96,249,074.47)
Payment of Maintenance and other Operating Expenses	(70,947,025.74)	(149,181,130.83)

<b>Purchase of Inventories</b>	<b><u>(2,761,740.36)</u></b>	<b><u>(4,899,610.32)</u></b>
Purchase of Inventories held for consumption	(2,761,740.36)	(4,899,610.32)
<b>Grant of Cash Advances</b>	<b><u>(6,528,514.16)</u></b>	<b><u>(3,507,504.01)</u></b>
Advances for Payroll	(1,651,021.09)	(690,975.13)
Advances to Officers and Employees	(1,096,387.34)	(1,258,028.61)
Advances to Contractors	(3,781,105.73)	(1,558,500.27)
Advances for Operating Expenses	-	-
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b><u>(61,486,968.48)</u></b>	<b><u>(53,560,801.72)</u></b>
Remittance of taxes withheld not covered by TRA	(1,012,320.14)	(2,032,259.86)
Remittance to GSIS/Pag-ibig/Philhealth	(45,733,386.22)	(37,942,448.59)
Remittance of other payables	(14,741,262.12)	(13,586,093.27)
<b>Adjustments</b>		
Tax Remittance Advice	<b>(16,916,890.46)</b>	<b>(15,063,182.84)</b>
<b>Grant of Financial Assistance/ Subsidy</b>	<b><u>(69,856,314.00)</u></b>	<b><u>(36,158,000.00)</u></b>
Grant of Other Subsidies	(69,856,314.00)	(36,158,000.00)
<b>Release of Inter-Agency Fund Transfers</b>	<b><u>(4,787,245.95)</u></b>	<b><u>(6,030,222.62)</u></b>
<b>Release of Intra-Agency Fund Transfers</b>	<b><u>(343,962.28)</u></b>	<b><u>(160,000.00)</u></b>
<b>Reversal of Unutilized NCA</b>	<b><u>(31,574,695.45)</u></b>	<b><u>(8,074,086.43)</u></b>
<b>Total Cash Outflows</b>	<b><u>(346,323,727.72)</u></b>	<b><u>(471,301,018.37)</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>23,497,195.03</u></b>	<b><u>(11,303,101.75)</u></b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Motor Vehicle	-	-
Construction of Buildings & Other Structure	(12,499,332.72)	(5,470,232.99)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b><u>(12,499,332.72)</u></b>	<b><u>(5,470,232.99)</u></b>
<b>Cash Flows from Financing Activities</b>	<b>-</b>	<b>-</b>
<b>Cash and Cash Equivalents, January 1, 2019</b>	<b><u>9,848,384.14</u></b>	<b><u>26,621,718.88</u></b>
<b>Cash and Cash Equivalents, December 31, 2019</b>	<b><u>20,846,246.45</u></b>	<b><u>9,848,384.14</u></b>

**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2019**

	<b>AMOUNT</b>	
	<b>CY 2019</b>	<b>CY 2018</b>
<b>Balance at January 1, 2019</b>	295,400,607.61	643,384,247.11
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(151,666,646.63)	(396,661,328.45)
Other Adjustments		
<b>Restated Balance</b>	<b>143,733,960.98</b>	<b>246,722,918.66</b>
<b>Change in Net Assets/ Equity for the Calendar Year</b>		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	29,144,733.16	48,677,688.95
<b>Total recognized revenue and expenses for the period</b>	<b>29,144,733.16</b>	<b>48,677,688.95</b>
<b>Others</b>		
<b>Balance as of December 31, 2019</b>	<b>172,878,694.14</b>	<b>295,400,607.61</b>
	100,039,487.56	
	72,839,206.58	