

PRE-CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
AS OF THE YEAR ENDED DECEMBER 31, 2020  
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	22,569,182.06	
Due from LGUs	1-03-03-030	11,005,871.98	
Advances for Payroll	1-99-01-020	1,950,848.87	
Office Supplies Inventory	1-04-04-010	189,773.54	
Other Supplies and Materials Inventory	1-04-04-990	7,512.10	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	45,971,338.37	
Office Equipment	1-06-05-020	2,941,659.00	
Furnitures and Fixtures	1-06-07-010	1,327,183.00	
Information and Communication Technology Equipment	1-06-05-030	4,707,445.41	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,475,671.43	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	9,319,963.80	
Accumulated Depreciation - Building	1-06-04-011		846,032.07
Accumulated Depreciation - Office Equipment	1-06-05-021		1,411,863.18
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		370,726.62
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,603,654.46
Accumulated Depreciation - Communication Equipment	1-06-05-071		138,774.64
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,235,793.69
Accumulated Depreciation - Other PPE	1-06-99-991		324,607.07
Accounts Payable	2-01-01-010		1,153,105.89
Due to GSIS	2-02-01-020		30,076.64
Due to National Government Agencies	2-02-01-050		2,577,315.00
Due to LGU	2-02-01-070		1,200,000.00
<b>Sub Total</b>		<b>112,294,038.19</b>	<b>17,891,949.26</b>

Sub Total Forwarded		112,294,038.19	17,891,949.26
Guaranty/ Security Deposit Payable	2-04-01-040		1,243,270.99
Accumulated Surplus/ (Deficit)	3-01-01-010		83,691,420.27
Subsidy from National Government	4-03-01-010		170,308,325.93
Subsidy from Central Office	4-03-01-060		282,666,452.60
Subsidy from Central Office- Non Cash	4-03-01-060		283,514.00
Income from Grants and Donations in Kind	4-04-02-020		535,714.00
Gain on Sale of PPE	4-05-01-040		4,915.45
Salaries & Wages - Regular	5-01-01-010	111,244,268.85	
PERA	5-01-02-010	4,303,272.73	
Representation Allowance	5-01-02-020	5,638,750.00	
Transportation Allowance	5-01-02-030	5,638,750.00	
Clothing Allowance	5-01-02-040	1,068,000.00	
Hazard Pay	5-01-02-110	1,766,500.00	
Overtime and Night Pay	5-01-02-130	106,888.02	
Mid/Year - End Bonus	5-01-02-140	18,387,233.00	
Cash Gift	5-01-02-150	887,000.00	
Other Bonuses and Allowances	5-01-02-990	4,387,463.20	
Performance-Based Bonus	5-01-02-990 14	3,428,539.70	
RLIP Contribution	5-01-03-010	3,359,328.81	
PAG-IBIG Contribution	5-01-03-020	214,900.00	
PHIC Contribution	5-01-03-030	1,445,419.20	
ECIP Contribution	5-01-03-040	203,400.00	
Terminal Leave Benefits	5-01-04-030	977,323.96	
Other Personnel Benefits	5-01-04-990	2,485,512.71	
Travelling Expenses - Local	5-02-01-010	15,112,940.79	
Training Expenses	5-02-02-010	19,068,577.87	
Office Supplies Expenses	5-02-03-010	1,281,365.64	
Accountable Forms	5-02-03-020	32,000.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	11,755,442.26	
Fuel, Oil & Lubricants	5-02-03-090	797,778.44	
Semi-Expendable Mach. & Equip. Expense- Office Equip	5-02-03-210	18,100.00	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	599,326.56	
Sub Total		326,502,119.93	556,625,562.50

Sub Total Forwarded		326,502,119.93	556,625,562.50
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	198,053.00	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	43,400.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	796,357.00	
Other Supplies and Materials Expenses	5-02-03-990	16,203,061.46	
Water Expenses	5-02-04-010	146,538.66	
Electricity Expenses	5-02-04-020	1,189,789.68	
Postage & Courier Services	5-02-05-010	68,102.67	
Telephone Expenses	5-02-05-020	4,715,290.93	
Internet Subscription Expenses	5-02-05-030	1,003,404.52	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	36,680.10	
Other General Services	5-02-12-990	163,695,181.60	
Janitorial Services	5-02-12-020	141,343.58	
Security Services	5-02-12-030	1,097,400.00	
Other Professional Services	5-02-11-990	579,457.63	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	855,276.50	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	200,852.50	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	717,584.56	
Subsidy to Regional Offices/ Staff Bureaus	5-02-14-070	70,000.00	
Subsidies - Others	5-02-14-990	25,782,800.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	365,800.00	
Taxes, Duties & Licenses	5-02-15-010	29,658.72	
Fidelity Bond Premium	5-02-15-020	254,034.00	
Insurance Expenses	5-02-15-030	289,605.24	
Printing & Publication Expenses	5-02-99-020	2,471,674.11	
Rent/Lease Expenses	5-02-99-050	1,092,498.81	
Subscription Expense	5-02-99-070	20,770.00	
Depreciation -Building	5-05-01-040	846,032.07	
Depreciation -Machinery and Equipment	5-05-01-050	1,854,403.76	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	173,204.86	
Depreciation-Other PPE	5-05-01-990	98,567.59	
Depreciation-Transportation Equipment	5-05-01-060	1,409,694.34	
Loss on Sale of PPE	5-05-04-040	3,676,924.68	
<b>GRAND TOTAL</b>		<b>556,625,562.50</b>	<b>556,625,562.50</b>

POST-CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
AS OF THE YEAR ENDED DECEMBER 31, 2020  
Fund 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	22,569,182.06	
Due from LGUs	1-03-03-030	11,005,871.98	
Advances for Payroll	1-99-01-020	1,950,848.87	
Office Supplies Inventory	1-04-04-010	189,773.54	
Other Supplies and Materials Inventory	1-04-04-990	7,512.10	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	45,971,338.37	
Office Equipment	1-06-05-020	2,941,659.00	
Furnitures and Fixtures	1-06-07-010	1,327,183.00	
Information and Communication Technology Equipment	1-06-05-030	4,707,445.41	
Communication Equipment	1-06-05-070	322,768.00	
Motor Vehicles	1-06-06-010	10,475,671.43	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	9,319,963.80	
Accumulated Depreciation - Building	1-06-04-011		846,032.07
Accumulated Depreciation - Office Equipment	1-06-05-021		1,411,863.18
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		370,726.62
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,603,654.46
Accumulated Depreciation - Communication Equipment	1-06-05-071		138,774.64
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,235,793.69
Accumulated Depreciation - Other PPE	1-06-99-991		324,607.07
Accounts Payable	2-01-01-010		1,153,105.89
Due to GSIS	2-02-01-020		30,076.64
Due to National Government Agencies	2-02-01-050		2,577,315.00
Due to LGU	2-02-01-070		1,200,000.00
Guaranty/ Security Deposit Payable	2-04-01-040		1,243,270.99
Accumulated Surplus/ (Deficit)	3-01-01-010		93,158,817.94
GRAND TOTAL		112,294,038.19	112,294,038.19

**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

<b>ASSETS</b>	<b>Amount</b>	
	<b>CY 2020</b>	<b>CY 2019</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	22,569,182.06	20,846,246.45
Receivables	11,005,871.98	30,094,707.04
Inventories	197,285.64	294,899.76
Other Current Assets	1,950,848.87	781,074.56
<b>Total Current Assets</b>	<b>35,723,188.55</b>	<b>52,016,927.81</b>
<b>Non - Current Assets</b>		
Property, Plant and Equipment	54,266,604.25	49,932,185.76
Other Non-Current Assets	9,372,793.66	9,241,137.97
<b>Total Non-Current Assets</b>	<b>63,639,397.91</b>	<b>59,173,323.73</b>
<b>Total Assets</b>	<b>99,362,586.46</b>	<b>111,190,251.54</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	1,153,105.89	4,925,768.23
Inter- Agency Payables	3,807,391.64	4,396,460.63
Intra- Agency Payables	-	-
<b>Total Current Liabilities</b>	<b>4,960,497.53</b>	<b>9,322,228.86</b>
<b>Non- Current Liabilities</b>		
Trust Liabilities	1,243,270.99	1,297,101.84
Deferred Credits/ Unearned Income	-	-
Provisions	-	-
Other Payables	(0.00)	531,433.28
<b>Total Non-Current Liabilities</b>	<b>1,243,270.99</b>	<b>1,828,535.12</b>
<b>Total Liabilities</b>	<b>6,203,768.52</b>	<b>11,150,763.98</b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	93,158,817.94	100,039,487.56
<b>Total Net Assets/ Equity</b>	<b>93,158,817.94</b>	<b>100,039,487.56</b>
<b>Total Liabilities and Net Assets/ Equity</b>	<b>99,362,586.46</b>	<b>111,190,251.54</b>

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**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	<b>Amount</b>	
	<b>CY 2020</b>	<b>CY 2019</b>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<b>22,569,182.06</b>	<b>20,846,246.45</b>
<b>Cash on Hand</b>	-	-
Cash- Collecting Officer	-	-
Petty Cash	-	-
<b>Cash in Bank - Local Currency</b>	<b>22,569,182.06</b>	<b>20,846,246.45</b>
Cash in Bank - Local Currency, Current Account	22,569,182.06	20,846,246.45
<b>Treasury/ Agency Cash Accounts</b>	-	-
Cash- Treasury/ Agency Deposit, Regular	-	-
Cash- Tax Remittance Advice	-	-
<b>Receivables</b>	<b>11,005,871.98</b>	<b>30,094,707.04</b>
<b>Inter- Agency Receivables</b>	<b>11,005,871.98</b>	<b>30,094,707.04</b>
Due from LGUs	11,005,871.98	30,094,707.04
Intra- Agency Receivables		
Due from Central Office		
Due from Bureaus		
Due from Regional Offices		
Due from Operating Units		
<b>Other Receivables</b>	-	-
Due from Officers & Employees	-	-
Receivables - Disallowances/ Charges	-	-
Due from NGOs/ People's Organization	-	-

<b>Inventories</b>	<b>197,285.64</b>	<b>294,899.76</b>
<b>Inventory Held For Consumption</b>	<b>197,285.64</b>	<b>294,899.76</b>
Office Supplies Inventory	189,773.54	283,499.75
Other Supplies and Materials Inventory	7,512.10	11,400.01
Semi-Expendable- ICT Equipment	-	-
Semi-Expendable- Communication Equipment	-	-
Semi-Expendable- Other Machinery & Equipment	-	-
Semi-Expendable- Furniture & Fixture	-	-
<b>Other Current Assets</b>	<b>1,950,848.87</b>	<b>781,074.56</b>
<b>Advances</b>	<b>1,950,848.87</b>	<b>781,074.56</b>
Advances for Payroll	1,950,848.87	23,429.33
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Advances to Contractors	-	757,645.23
<b>TOTAL CURRENT ASSETS</b>	<b>35,723,188.55</b>	<b>52,016,927.81</b>
<b>Non- Current Assets</b>		
<b>Property, Plant and Equipment</b>	<b>54,266,604.25</b>	<b>49,932,185.76</b>
<b>Land</b>	<b>535,714.00</b>	
Land	535,714.00	
Accumulated Impairment Losses- Land	-	
	535,714.00	
<b>Land Improvements</b>	<b>-</b>	<b>142,880.31</b>
Other Land Improvements	-	272,153.00
Accumulated Depreciation - Other Land Improvements	-	(129,272.69)
<b>Net Value</b>	<b>-</b>	<b>142,880.31</b>
<b>Buildings and Other Structures</b>	<b>45,125,306.30</b>	<b>4,952,318.61</b>
Buildings	45,971,338.37	4,952,318.61
Accumulated Depreciation-Buildings	(846,032.07)	-
<b>Net Value</b>	<b>45,125,306.30</b>	<b>4,952,318.61</b>

<b>Machinery and Equipment</b>	<b><u>2,817,580.13</u></b>	<b><u>4,741,056.31</u></b>
Office Equipment	2,941,659.00	2,504,894.00
<i>Accumulated Depreciation - Office Equipment</i>	<i>(1,411,863.18)</i>	<i>(1,028,438.61)</i>
<b>Net Value</b>	<b><u>1,529,795.82</u></b>	<b><u>1,476,455.39</u></b>
Information and Communication Technology Equipment	4,707,445.41	7,349,590.83
<i>Accumulated Depreciation - Info &amp; Comm. Tech. Equipment</i>	<i>(3,603,654.46)</i>	<i>(4,299,585.68)</i>
<b>Net Value</b>	<b><u>1,103,790.95</u></b>	<b><u>3,050,005.15</u></b>
Communication Equipment	322,768.00	322,768.00
<i>Accumulated Depreciation - Communication Equipment</i>	<i>(138,774.64)</i>	<i>(108,172.23)</i>
<b>Net Value</b>	<b><u>183,993.36</u></b>	<b><u>214,595.77</u></b>
Printing Equipment	-	-
<i>Accumulated Depreciation - Printing Equipment</i>	-	-
<b>Net Value</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Transportation Equipment</b>	<b><u>4,239,877.74</u></b>	<b><u>4,278,070.59</u></b>
Motor Vehicles	10,475,671.43	10,335,671.43
<i>Accumulated Depreciation - Motor Vehicles</i>	<i>(6,235,793.69)</i>	<i>(6,057,600.84)</i>
<b>Net Value</b>	<b><u>4,239,877.74</u></b>	<b><u>4,278,070.59</u></b>
<b>Furniture, Fixtures and Books</b>	<b><u>956,456.38</u></b>	<b><u>1,079,666.24</u></b>
Furniture and Fixtures	1,327,183.00	1,277,188.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<i>(370,726.62)</i>	<i>(197,521.76)</i>
<b>Net Value</b>	<b><u>956,456.38</u></b>	<b><u>1,079,666.24</u></b>
<b>Other Property, Plant and Equipment</b>	<b><u>591,669.70</u></b>	<b><u>162,851.03</u></b>
Other Property, Plant and Equipment	916,276.77	440,276.52
<i>Accumulated Depreciation - Other PPE</i>	<i>(324,607.07)</i>	<i>(277,425.49)</i>
<b>Net Value</b>	<b><u>591,669.70</u></b>	<b><u>162,851.03</u></b>
<b>Construction in Progress</b>	<b><u>-</u></b>	<b><u>34,575,342.67</u></b>
Construction in Progress- Building & Other Structure	-	34,575,342.67



<b>Other Non- Current Assets</b>	<b>9,372,793.66</b>	<b>9,241,137.97</b>
<b>Deposits</b>	<b>52,829.86</b>	<b>117,829.86</b>
Guaranty Deposits	52,829.86	117,829.86
<b>Other Assets</b>	<b>9,319,963.80</b>	<b>9,123,308.11</b>
Other Assets	9,319,963.80	9,123,308.11
Accumulated Impairment Losses - Other Asset	-	-
<b>Net Value</b>	<b>9,319,963.80</b>	<b>9,123,308.11</b>
<b>TOTAL NON - CURRENT ASSETS</b>	<b>63,639,397.91</b>	<b>59,173,323.73</b>
<b>TOTAL ASSETS</b>	<b>99,362,586.46</b>	<b>111,190,251.54</b>
<b>LIABILITIES AND NET ASSETS/ EQUITY</b>		
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>	<b>1,153,105.89</b>	<b>4,925,768.23</b>
Payables	<b>1,153,105.89</b>	<b>4,925,768.23</b>
Accounts Payable	1,153,105.89	4,925,768.23
<b>Inter- Agency Payables</b>	<b>3,807,391.64</b>	<b>4,396,460.63</b>
Due to BIR	0.00	-
Due to GSIS	30,076.64	-
Due to PAG-IBIG	-	-
Due to Philhealth	0.00	475.73
Due to NGAs	2,577,315.00	4,395,984.90
Due to LGUs	1,200,000.00	-
Due to Other Funds	-	-
<b>Trust Liabilities</b>	<b>1,243,270.99</b>	<b>1,297,101.84</b>
Trust Liabilities	-	41,583.76
Guaranty/ Security Deposit Payable	1,243,270.99	1,255,518.08
<b>Other Payables</b>	<b>(0.00)</b>	<b>531,433.28</b>
Other Payables	(0.00)	531,433.28
<b>Total Current Liabilities</b>	<b>6,203,768.52</b>	<b>11,150,763.98</b>
<b>TOTAL LIABILITIES</b>	<b>6,203,768.52</b>	<b>11,150,763.98</b>

**NET ASSETS/ EQUITY**

Accumulated Surplus/ (Deficit)	93,158,817.94	100,039,487.56
TOTAL NET ASSETS/ EQUITY	<u>93,158,817.94</u>	<u>100,039,487.56</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>99,362,586.46</u>	<u>111,190,251.54</u>

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**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	Amount	
	<u>CY 2020</u>	<u>CY 2019</u>
<b>Revenue</b>		
	540,629.45	1,366,071.43
<b>Total Revenue</b>	<u><b>540,629.45</b></u>	<u><b>1,366,071.43</b></u>
<b>Less: Current Operating Expenses</b>		
Personnel Services	165,542,550.18	167,833,853.79
Maintenance and Other Operating Expenses	244,877,346.83	64,361,387.74
Non-Cash Expenses	4,381,902.62	5,233,554.09
<b>Total Current Operating Expenses</b>	<u><b>414,801,799.63</b></u>	<u><b>237,428,795.62</b></u>
<b>Surplus/ (Deficit) from Current Operations</b>	<u><b>(414,261,170.18)</b></u>	<u><b>(236,062,724.19)</b></u>
Net Financial Assistance/ Subsidy	427,405,492.53	265,207,457.35
Loss on Sale of Asset	<u>(3,676,924.68)</u>	<u>-</u>
<b>Surplus/ (Deficit) for the period</b>	<u><u><b>9,467,397.67</b></u></u>	<u><u><b>29,144,733.16</b></u></u>

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	AMOUNT	
	CY 2020	CY 2019
<b>Revenue</b>	<u>540,629.45</u>	<u>1,366,071.43</u>
<b>Other Non- Operating Income</b>	<u>540,629.45</u>	<u>1,366,071.43</u>
Miscellaneous Income		-
Income from Grants and Donations in Kind	535,714.00	1,366,071.43
Gain on Sale of PPE	4,915.45	
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
Salaries and Wages- Regular	111,244,268.85	105,760,204.69
<b>Total Salaries and Wages</b>	<u>111,244,268.85</u>	<u>105,760,204.69</u>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	4,303,272.73	4,244,909.09
Representation Allowance (RA)	5,638,750.00	5,415,568.18
Transportation Allowance (TA)	5,638,750.00	5,415,568.18
Clothing/ Uniform Allowance	1,068,000.00	1,086,000.00
Hazard Pay	1,766,500.00	-
Overtime and Night Pay	106,888.02	621,820.82
Mid/ Year- End Bonus	18,387,233.00	17,664,329.75
Performance- Based Bonus	3,428,539.70	-
Cash Gift	887,000.00	1,381,499.05
Other Bonuses and Allowances	4,387,463.20	6,552,500.00
<b>Total Other Compensation</b>	<u>45,612,396.65</u>	<u>42,382,195.07</u>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	3,359,328.81	12,710,663.57
PAG-IBIG Contributions	214,900.00	206,300.00
Philhealth Contributions	1,445,419.20	968,896.44
Employees Compensation Insurance Premiums	203,400.00	213,500.00
<b>Total Personnel Benefit Contributions</b>	<u>5,223,048.01</u>	<u>14,099,360.01</u>

<b>Other Personnel Benefits</b>		
Other Personnel Benefits	2,485,512.71	2,962,431.13
Terminal Leave Benefits	977,323.96	2,629,662.89
<b>Total Other Personnel Benefits</b>	<b>3,462,836.67</b>	<b>5,592,094.02</b>
<b>Total Personnel Services</b>	<b>165,542,550.18</b>	<b>167,833,853.79</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses- Local	15,112,940.79	11,077,934.99
<b>Total Traveling Expenses</b>	<b>15,112,940.79</b>	<b>11,077,934.99</b>
<b>Training Expenses</b>		
Training Expenses	19,068,577.87	28,124,107.97
<b>Total Training Expenses</b>	<b>19,068,577.87</b>	<b>28,124,107.97</b>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	1,281,365.64	1,352,257.99
Accountable Forms Expenses	32,000.00	16,800.00
Medical, Dental and Laboratory Supplies Expenses	11,755,442.26	
Fuel, Oil and Lubricants Expenses	797,778.44	1,180,415.52
Other Supplies and Materials Expenses	16,203,061.46	353,686.66
Semi- Expendable Machinery & Equipment- Office Equipm	18,100.00	-
Semi- Expendable Machinery & Equipment- ICT	599,326.56	150,368.75
Semi- Expendable Machinery & Equipment- Printing		-
Semi- Expendable Machinery & Equipment- Other	198,053.00	1,000.00
Semi- Expendable Machinery & Equipment- Communication	43,400.00	-
Semi- Expendable Machinery & Equipment- Books		-
Semi- Expendable Furniture & Fixture Expense	796,357.00	209,473.00
<b>Total Supplies and Materials Expenses</b>	<b>31,724,884.36</b>	<b>3,264,001.92</b>
<b>Utility Expenses</b>		
Water Expenses	146,538.66	124,168.96
Electricity Expenses	1,189,789.68	897,165.62
<b>Total Utility Expenses</b>	<b>1,336,328.34</b>	<b>1,021,334.58</b>
<b>Communication Expenses</b>		
Postage and Courier Services	68,102.67	183,243.42
Telephone Expenses	4,715,290.93	1,117,540.28
Internet Subscription Expenses	1,003,404.52	228,613.21
Cable, Satellite, Telegraph, and Radio Expenses	36,680.10	33,734.63
<b>Total Communication Expenses</b>	<b>5,823,478.22</b>	<b>1,563,131.54</b>

<b>Awards/ Rewards and Prizes</b>		
Awards/ Rewards Expenses	-	-
Prizes		281,000.00
<b>Total Awards/ Rewards and Prizes</b>		<b>281,000.00</b>
<b>Extraordinary Expenses</b>		
Extraordinary and Miscellaneous Expenses	365,800.00	410,000.00
<b>Total Extraordinary Expenses</b>	<b>365,800.00</b>	<b>410,000.00</b>
<b>Professional Services</b>		
Other Professional Services	579,457.63	1,025,165.06
Auditing Expenses		
<b>Total Professional Services</b>	<b>579,457.63</b>	<b>1,025,165.06</b>
<b>General Services</b>		
Janitorial Services	141,343.58	129,996.64
Security Services	1,097,400.00	918,399.84
Other General Services	163,695,181.60	12,874,428.04
<b>Total General Services</b>	<b>164,933,925.18</b>	<b>13,922,824.52</b>
<b>Repairs and Maintenance</b>		
Repair and Maintenance- Building & Other Structure	855,276.50	
Repair and Maintenance- Machinery and Equipment	200,852.50	96,327.00
Repair and Maintenance- Transportation Equipment	717,584.56	570,078.71
Repair and Maintenance- Furniture and Fixtures	-	-
<b>Total Repair and Maintenance</b>	<b>1,773,713.56</b>	<b>666,405.71</b>
<b>Taxes, Insurance Premiums and Other Fees</b>		
Taxes, Duties and Licenses	29,658.72	69,053.38
Fidelity Bond Premiums	254,034.00	87,825.00
Insurance Expenses	289,605.24	150,368.16
Membership Dues and Contribution to Organization		10,000.00
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>573,297.96</b>	<b>317,246.54</b>
<b>Other Maintenance and Operating Expenses</b>		
Printing and Publication Expenses	2,471,674.11	360,916.45
Representation Expenses		-
Rent/Lease Expenses	1,092,498.81	2,273,922.02
Subscription Expenses	20,770.00	53,396.44
<b>Total Other Maintenance and Operating Expenses</b>	<b>3,584,942.92</b>	<b>2,688,234.91</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>244,877,346.83</b>	<b>64,361,387.74</b>

**Non- Cash Expenses****Depreciation**

Depreciation- Building	846,032.07	
Depreciation- Land Improvements		25,854.54
Depreciation- Machinery and Equipment	1,854,403.76	2,431,319.87
Depreciation- Transportation Equipment	1,409,694.34	2,517,316.79
Depreciation- Furniture, Fixtures and Books	173,204.86	175,738.10
Depreciation- Other Property, Plant and Equipment	98,567.59	83,324.79
<b>Total Depreciation</b>	<b>4,381,902.62</b>	<b>5,233,554.09</b>

**Total Non- Cash Expenses**

<b>4,381,902.62</b>	<b>5,233,554.09</b>
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**Current Operating Expenses**

<b>414,801,799.63</b>	<b>237,428,795.62</b>
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**Surplus (Deficit) from Current Operations**

<b>414,261,170.18</b>	<b>236,062,724.19</b>
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**Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs**

Subsidy from National Government	170,308,325.93	209,921,080.92
Subsidy from Other NGAs	-	-
Subsidy from Central Office	282,666,452.60	121,186,690.43
Subsidy from Central Office- Non Cash	283,514.00	

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

<b>453,258,292.53</b>	<b>331,107,771.35</b>
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**Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos**

Financial Assistance to LGUs	-	46,100,000.00
Subsidies to Regional Offices/ Staff Bureaus	70,000.00	
Subsidies- Others	25,782,800.00	19,800,314.00

**Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos**

<b>25,852,800.00</b>	<b>65,900,314.00</b>
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**Net Financial Assistance/ Subsidy**

<b>427,405,492.53</b>	<b>265,207,457.35</b>
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**Other Non- Operating Income****Losses**

Loss on Sale of PPE	3,676,924.68	-
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**Total Losses**

<b>3,676,924.68</b>	<b>-</b>
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**Surplus (Deficit) for the period**

<b>9,467,397.67</b>	<b>29,144,733.16</b>
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**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	Amount	
	CY 2020	CY 2019
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocations	180,159,292.00	224,063,836.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	282,666,452.60	121,186,690.43
Receipt of Inter- Agency Fund Transfers	2,719,200.00	2,865,625.00
Receipt of Intra- Agency Fund Transfers	-	10,465.00
Trust Receipts	150,948.00	-
Other Receipts	16,561,421.29	21,694,306.32
<b>Total Cash Inflows</b>	<b>482,257,313.89</b>	<b>369,820,922.75</b>
<b>Cash Outflows</b>		
Remittance to National Treasury	(2,039,838.79)	(4,777,415.86)
Payment of Expenses	(268,747,373.83)	(147,289,980.72)
Purchase of Inventories	(15,752,204.94)	(2,761,740.36)
Grant of Cash Advances	(68,628,328.95)	(6,528,514.16)
Remittance of Personnel Benefit Contributions and		
Mandatory Deductions	(48,930,035.11)	(61,486,968.48)
Tax Remittance Advice	(14,776,937.65)	(16,916,890.46)
Grant of Financial Assistance/ Subsidy	(27,689,800.00)	(69,856,314.00)
Release of Inter-Agency Fund Transfers	(10,462.00)	(4,787,245.95)
Release of Intra-Agency Fund Transfers	-	(343,962.28)
Reversal of Unutilized NCA	(29,089,078.66)	(31,574,695.45)
<b>Total Cash Outflows</b>	<b>(475,664,059.93)</b>	<b>(346,323,727.72)</b>
<b>Net (Net Cash Provided by (Used in) Operating Activities</b>	<b>6,593,253.96</b>	<b>23,497,195.03</b>
<b>Cash Outflow</b>		
Purchase of Motor Vehicle	(210,000.00)	
Construction of Buildings & Other Structure	(3,550,798.89)	(12,499,332.72)
Information and Communication Technology Equipment	(557,917.31)	
Office Equipment	(501,607.15)	
Furniture and Fixture	(49,995.00)	
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b>(4,870,313.35)</b>	<b>(12,499,332.72)</b>
<b>Cash Flows from Financing Activities</b>	-	-
<b>Cash and Cash Equivalents, January 1, 2020</b>	<b>20,846,246.45</b>	<b>9,848,384.14</b>
<b>Cash and Cash Equivalents, December 31, 2020</b>	<b>22,569,182.06</b>	<b>20,846,246.45</b>



**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	Amount	
	CY 2020	CY 2019
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
<b>Receipt of Notice of Cash Allocations</b>	<b>180,159,292.00</b>	<b>224,063,836.00</b>
Receipt of Notice of Cash Allocations	180,159,292.00	224,063,836.00
<b>Receipt of Assistance and Subsidy from Other NGAs,</b>	<b>282,666,452.60</b>	<b>121,186,690.43</b>
Subsidy from Central Office	282,666,452.60	121,186,690.43
<b>Receipt of Inter- Agency Fund Transfers</b>	<b>2,719,200.00</b>	<b>2,865,625.00</b>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	2,719,200.00	2,865,625.00
Receipt of funds for other inter-agency transactions	-	-
<b>Receipt of Intra- Agency Fund Transfers</b>	<b>-</b>	<b>10,465.00</b>
Receipt of funds from CO/ Ous for implementation of programs/projects	-	10,465.00
<b>Trust Receipts</b>	<b>150,948.00</b>	<b>-</b>
Collection of Other Trust Receipts	150,948.00	-
<b>Other Receipts</b>	<b>16,561,421.29</b>	<b>21,694,306.32</b>
Receipt of refund of cash advances	1,784,483.64	4,777,415.86
Receipt of Cash- Tax Remittance Advice	14,776,937.65	16,916,890.46
Other Miscellaneous Receipts	-	-
<b>Total Cash Inflows</b>	<b>482,257,313.89</b>	<b>369,820,922.75</b>

<b>Cash Outflows</b>		
<b>Remittance to National Treasury</b>	<b>(2,039,838.79)</b>	<b>(4,777,415.86)</b>
<b>Payment of Expenses</b>	<b>(268,747,373.83)</b>	<b>(147,289,980.72)</b>
Payment of Personnel Services	(104,720,364.62)	(76,342,954.98)
Payment of Maintenance and other Operating Expenses	(164,027,009.21)	(70,947,025.74)
<b>Purchase of Inventories</b>	<b>(15,752,204.94)</b>	<b>(2,761,740.36)</b>
Purchase of Inventories held for consumption	(15,752,204.94)	(2,761,740.36)
<b>Grant of Cash Advances</b>	<b>(68,628,328.95)</b>	<b>(6,528,514.16)</b>
Advances for Payroll	(68,107,236.95)	(1,651,021.09)
Advances to Officers and Employees	(20,842.00)	(1,096,387.34)
Advances to Special Disbursing Officer	(500,250.00)	-
Advances to Contractors	-	(3,781,105.73)
Advances for Operating Expenses	-	-
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b>(48,930,035.11)</b>	<b>(61,486,968.48)</b>
Remittance of taxes withheld not covered by TRA	(1,087,092.18)	(1,012,320.14)
Remittance to GSIS/Pag-ibig/Philhealth	(35,437,612.05)	(45,733,386.22)
Remittance of other payables	(12,405,330.88)	(14,741,262.12)
<b>Adjustments</b>		
Tax Remittance Advice	(14,776,937.65)	(16,916,890.46)
<b>Grant of Financial Assistance/ Subsidy</b>	<b>(27,689,800.00)</b>	<b>(69,856,314.00)</b>
Grant of Other Subsidies	(27,689,800.00)	(69,856,314.00)
<b>Release of Inter-Agency Fund Transfers</b>	<b>(10,462.00)</b>	<b>(4,787,245.95)</b>
<b>Release of Intra-Agency Fund Transfers</b>	<b>-</b>	<b>(343,962.28)</b>
<b>Reversal of Unutilized NCA</b>	<b>(29,089,078.66)</b>	<b>(31,574,695.45)</b>
<b>Total Cash Outflows</b>	<b>(475,664,059.93)</b>	<b>(346,323,727.72)</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>6,593,253.96</b>	<b>23,497,195.03</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Motor Vehicle	(210,000.00)	
Construction of Buildings & Other Structure	(3,550,798.89)	(12,499,332.72)
Information and Communication Technology Equipment	(557,917.31)	

Office Equipment	(501,607.15)	
Furniture and Fixture	(49,995.00)	
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b><u>(4,870,318.35)</u></b>	<b><u>(12,499,332.72)</u></b>
<b>Cash Flows from Financing Activities</b>	-	
<b>Cash and Cash Equivalents, January 1, 2020</b>	<b><u>20,846,246.45</u></b>	<b><u>9,848,384.14</u></b>
<b>Cash and Cash Equivalents, December 31, 2020</b>	<b><u><u>22,569,182.06</u></u></b>	<b><u><u>20,846,246.45</u></u></b>

**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2020**

	<b>AMOUNT</b>	
	<b>CY 2020</b>	<b>CY 2019</b>
<b>Balance at January 1, 2020</b>	100,039,487.56	295,400,607.61
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(16,348,067.29)	(224,505,853.21)
Other Adjustments		
<b>Restated Balance</b>	<b>83,691,420.27</b>	<b>70,894,754.40</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	9,467,397.67	29,144,733.16
<b>Total recognized revenue and expenses for the period</b>	<b>9,467,397.67</b>	<b>29,144,733.16</b>
<b>Others</b>		
<b>Balance as of December 31, 2020</b>	<b>93,158,817.94</b>	<b>100,039,487.56</b>