

**PRE-CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**  
**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	18,130,858.64	
Due from Officers & Employees	1-03-05-020	5,791.66	
Advances for Payroll	1-99-01-020	44,145.63	
Office Supplies Inventory	1-04-04-010	170,970.71	
Other Supplies and Materials Inventory	1-04-04-990	13,285.63	
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	2,864,395.00	
Furnitures and Fixtures	1-06-07-010	1,289,684.00	
Information and Communication Technology Equipment	1-06-05-030	5,573,562.27	
Communication Equipment	1-06-05-070	303,983.00	
Motor Vehicles	1-06-06-010	8,116,600.00	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	13,092,118.63	
Accumulated Depreciation - Building	1-06-04-011		2,301,791.12
Accumulated Depreciation - Office Equipment	1-06-05-021		1,714,986.08
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		522,035.38
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,663,927.93
Accumulated Depreciation - Communication Equipment	1-06-05-071		158,669.60
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,135,936.90
Accumulated Depreciation - Other PPE	1-06-99-991		492,837.93
<b>Sub Total</b>		<b>97,081,554.17</b>	<b>14,990,184.94</b>

<b>Sub Total Forwarded</b>		<b>97,081,554.17</b>	<b>14,990,184.94</b>
Accounts Payable	2-01-01-010		1,175,405.02
Due to GSIS	2-02-01-020		1,520.46
Due to National Government Agencies	2-02-01-050		1,936,239.48
Due to LGU	2-02-01-070		1,318,798.65
Due to Central Office	2-03-01-010		451,466.85
Other Deferred Credits	2-05-01-990		5,791.66
Accumulated Surplus/ (Deficit)	3-01-01-010		80,993,754.29
Subsidy from National Government	4-03-01-010		200,914,276.38
Subsidy from Central Office	4-03-01-060		254,749,026.11
Subsidy from Central Office-Non Cash	4-03-01-060		316,065.56
Salaries & Wages - Regular	5-01-01-010	115,652,215.80	
PERA	5-01-02-010	4,288,909.08	
Representation Allowance	5-01-02-020	5,473,750.00	
Transportation Allowance	5-01-02-030	5,473,750.00	
Clothing Allowance	5-01-02-040	1,092,000.00	
Hazard Pay	5-01-02-110	900,500.00	
Overtime and Night Pay	5-01-02-130	9,836.83	
Mid/Year - End Bonus	5-01-02-140	19,470,377.40	
Cash Gift	5-01-02-150	896,250.00	
Other Bonuses and Allowances	5-01-02-990	3,462,071.50	
Collective Negotiation Agreement (CNA)	5-01-02-990 11	3,787,500.00	
Personnel Enhancement Incentive (PEI)	5-01-02-990 12	765,000.00	
Performance-Based Bonus	5-01-02-990 14	4,401,061.85	
RLIP Contribution	5-01-03-010	13,950,992.84	
PAG-IBIG Contribution	5-01-03-020	230,500.00	
PHIC Contribution	5-01-03-030	1,472,224.23	
ECIP Contribution	5-01-03-040	215,000.00	
Terminal Leave Benefits	5-01-04-030	1,498,820.08	
Other Personnel Benefits	5-01-04-990	3,782,452.44	
Travelling Expenses - Local	5-02-01-010	12,815,405.00	
Training Expenses	5-02-02-010	32,319,286.39	
Office Supplies Expenses	5-02-03-010	2,390,417.90	
Accountable Forms	5-02-03-020	6,000.00	
Drugs and Medicine Expenses	5-02-03-070	630,444.77	
<b>Sub Total</b>		<b>332,066,320.28</b>	<b>556,852,529.40</b>

<b>Sub Total Forwarded</b>		<b>332,066,320.28</b>	<b>556,852,529.40</b>
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	1,879,463.00	
Fuel, Oil & Lubricants	5-02-03-090	965,780.86	
Semi-Expendable Mach. & Equip. Expense- Office	5-02-03-210	55,237.80	
Semi-Expendable Mach. & Equip. Exp- ICT Equip.	5-02-03-210	578,439.46	
Semi- Expendable Mach & Equip. Exp-Other	5-02-03-210	49,500.00	
Semi- Expendable Mach & Equip. Exp-Communication	5-02-03-210	74,998.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	351,981.00	
Other Supplies and Materials Expenses	5-02-03-990	2,039,440.33	
Water Expenses	5-02-04-010	145,910.48	
Electricity Expenses	5-02-04-020	1,480,759.33	
Postage & Courier Services	5-02-05-010	48,000.00	
Telephone Expenses	5-02-05-020	4,049,910.67	
Internet Subscription Expenses	5-02-05-030	1,380,246.91	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	16,859.00	
Prizes	5-02-06-020	235,000.00	
Other General Services	5-02-12-990	186,962,390.04	
Janitorial Services	5-02-12-020	78,509.18	
Security Services	5-02-12-030	960,000.00	
Other Professional Services	5-02-11-990	832,262.18	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	30,569.75	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	128,546.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	590,430.72	
Subsidies - Others	5-02-14-990	12,552,411.20	
Extraordinary and Miscellaneous Expenses	5-02-10-030	354,800.00	
Taxes, Duties & Licenses	5-02-15-010	22,947.66	
Fidelity Bond Premium	5-02-15-020	249,150.00	
Insurance Expenses	5-02-15-030	346,706.85	
Printing & Publication Expenses	5-02-99-020	2,103,787.79	
Transportation and Delivery Expenses	5-02-99-040	63,354.38	
Rent/Lease Expenses	5-02-99-050	1,483,071.73	
Subscription Expense	5-02-99-070	74,931.00	
Depreciation -Building	5-05-01-040	1,455,759.05	
Depreciation -Machinery and Equipment	5-05-01-050	1,699,693.51	
Depreciation-Furnitures and Fixtures and Books	5-05-01-070	169,800.15	
Depreciation-Other PPE	5-05-01-990	168,230.86	
Depreciation-Transportation Equipment	5-05-01-060	1,101,538.57	
Loss on Assets	5-05-04-090	5,791.66	
<b>GRAND TOTAL</b>		<b>556,852,529.40</b>	<b>556,852,529.40</b>

**POST-CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**  
**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	18,130,858.64	
Due from Officers & Employees	1-03-05-020	5,791.66	
Advances for Payroll	1-99-01-020	44,145.63	
Office Supplies Inventory	1-04-04-010	170,970.71	
Other Supplies and Materials Inventory	1-04-04-990	13,285.63	
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	2,864,395.00	
Furnitures and Fixtures	1-06-07-010	1,289,684.00	
Information and Communication Technology Equipment	1-06-05-030	5,573,562.27	
Communication Equipment	1-06-05-070	303,983.00	
Motor Vehicles	1-06-06-010	8,116,600.00	
Other Property, Plant and Equipment	1-06-99-990	916,276.77	
Other Assets	1-99-99-990	13,092,118.63	
Accumulated Depreciation - Building	1-06-04-011		2,301,791.12
Accumulated Depreciation - Office Equipment	1-06-05-021		1,714,986.08
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		522,035.38
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		3,663,927.93
Accumulated Depreciation - Communication Equipment	1-06-05-071		158,669.60
Accumulated Depreciation - Transportation Equipment	1-06-06-011		6,135,936.90
Accumulated Depreciation - Other PPE	1-06-99-991		492,837.93
Accounts Payable	2-01-01-010		1,175,405.02
Due to GSIS	2-02-01-020		1,520.46
Due to National Government Agencies	2-02-01-050		1,936,239.48
Due to LGU	2-02-01-070		1,318,798.65
Due to Central Office	2-03-01-010		451,466.85
Other Deferred Credits	2-05-01-990		5,791.66
Accumulated Surplus/ (Deficit)	3-01-01-010		77,202,147.11
<b>GRAND TOTAL</b>		<b>97,081,554.17</b>	<b>97,081,554.17</b>

**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

<b>ASSETS</b>	<b>Amount</b>	
	<b>CY 2021</b>	<b>CY 2020</b>
<b>Current Assets</b>		
Cash and Cash Equivalents	18,130,858.64	22,569,182.06
Receivables	5,791.66	11,005,871.98
Inventories	184,256.34	197,285.64
Other Current Assets	44,145.63	1,950,848.87
<b>Total Current Assets</b>	<b>18,365,052.27</b>	<b>35,723,188.55</b>
<b>Non - Current Assets</b>		
Property, Plant and Equipment	50,581,368.47	54,266,604.25
Other Non-Current Assets	13,144,948.49	9,372,793.66
<b>Total Non-Current Assets</b>	<b>63,726,316.96</b>	<b>63,639,397.91</b>
<b>Total Assets</b>	<b>82,091,369.23</b>	<b>99,362,586.46</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	1,175,405.02	1,153,105.89
Inter- Agency Payables	3,256,558.59	3,807,391.64
Intra- Agency Payables	451,466.85	-
<b>Total Current Liabilities</b>	<b>4,883,430.46</b>	<b>4,960,497.53</b>
<b>Non- Current Liabilities</b>		
Financial Liabilities	-	-
Trust Liabilities	-	1,243,270.99
Deferred Credits/ Unearned Income	5,791.66	-
Provisions	-	-
Other Payables	0.00	0.00
<b>Total Non-Current Liabilities</b>	<b>5,791.66</b>	<b>1,243,270.99</b>
<b>Total Liabilities</b>	<b>4,889,222.12</b>	<b>6,203,768.52</b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	77,202,147.11	93,158,817.94
<b>Total Net Assets/ Equity</b>	<b>77,202,147.11</b>	<b>93,158,817.94</b>
<b>Total Liabilities and Net Assets/ Equity</b>	<b>82,091,369.23</b>	<b>99,362,586.46</b>

DILG- REGION XIII (CARAGA)  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

Annex A1

Annex A1

	Amount	
	<u>CY 2021</u>	<u>CY 2020</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<u>18,130,858.64</u>	<u>22,569,182.06</u>
<b>Cash on Hand</b>	-	
Cash- Collecting Officer	-	-
Petty Cash	-	-
<b>Cash in Bank - Local Currency</b>	<u>18,130,858.64</u>	<u>22,569,182.06</u>
Cash in Bank - Local Currency, Current Account	18,130,858.64	22,569,182.06
<b>Treasury/ Agency Cash Accounts</b>	-	-
Cash- Treasury/ Agency Deposit, Regular	-	
Cash- Tax Remittance Advice	-	
<b>Receivables</b>	<u>5,791.66</u>	<u>11,005,871.98</u>
<b>Inter- Agency Receivables</b>	<u>0.00</u>	<u>11,005,871.98</u>
Due from LGUs	0.00	11,005,871.98
<b>Other Receivables</b>	<u>5,791.66</u>	-
Due from Officers & Employees	5,791.66	
Receivables - Disallowances/ Charges	-	
Due from NGOs/ People's Organization	-	-
<b>Inventories</b>	<u>184,256.34</u>	<u>197,285.64</u>
<b>Inventory Held For Consumption</b>	<u>184,256.34</u>	<u>197,285.64</u>
Office Supplies Inventory	170,970.71	189,773.54
Other Supplies and Materials Inventory	13,285.63	7,512.10
Semi-Expendable- Office Equipment	-	
Semi-Expendable- ICT Equipment	-	-
Semi-Expendable- Communication Equipment	-	-
Semi-Expendable- Other Machinery & Equipment	-	-
Semi-Expendable- Furniture & Fixture	-	-
<b>Other Current Assets</b>	<u>44,145.63</u>	<u>1,950,848.87</u>
<b>Advances</b>	<u>44,145.63</u>	<u>1,950,848.87</u>
Advances for Payroll	44,145.63	1,950,848.87
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	-	-
Advances to Contractors	-	-
<b>TOTAL CURRENT ASSETS</b>	<u>18,365,052.27</u>	<u>35,723,188.55</u>

**Non- Current Assets**

<b>Property, Plant and Equipment</b>	<b><u>50,581,368.47</u></b>	<b><u>54,266,604.25</u></b>
Land	<u>535,714.00</u>	<u>535,714.00</u>
Land	535,714.00	535,714.00
Accumulated Impairment Losses- Land	<u>-</u>	<u>-</u>
	535,714.00	535,714.00
Land Improvements	<u>-</u>	<u>-</u>
Other Land Improvements	-	-
Accumulated Depreciation - Other Land Improvements	<u>-</u>	<u>-</u>
Net Value	<u>-</u>	<u>-</u>
<b>Buildings and Other Structures</b>	<b><u>43,669,547.25</u></b>	<b><u>45,125,306.30</u></b>
Buildings	45,971,338.37	45,971,338.37
Accumulated Depreciation-Buildings	<u>(2,301,791.12)</u>	<u>(846,032.07)</u>
Net Value	<u>43,669,547.25</u>	<u>45,125,306.30</u>
<b>Machinery and Equipment</b>	<b><u>3,204,356.66</u></b>	<b><u>2,817,580.13</u></b>
Office Equipment	2,864,395.00	2,941,659.00
Accumulated Depreciation - Office Equipment	<u>(1,714,986.08)</u>	<u>(1,411,863.18)</u>
Net Value	<u>1,149,408.92</u>	<u>1,529,795.82</u>
Information and Communication Technology Equipment	5,573,562.27	4,707,445.41
Accumulated Depreciation - Info & Comm. Tech. Equipment	<u>(3,663,927.93)</u>	<u>(3,603,654.46)</u>
Net Value	<u>1,909,634.34</u>	<u>1,103,790.95</u>
Communication Equipment	303,983.00	322,768.00
Accumulated Depreciation - Communication Equipment	<u>(158,669.60)</u>	<u>(138,774.64)</u>
Net Value	<u>145,313.40</u>	<u>183,993.36</u>
Printing Equipment	-	-
Accumulated Depreciation - Printing Equipment	<u>-</u>	<u>-</u>
Net Value	<u>-</u>	<u>-</u>
<b>Transportation Equipment</b>	<b><u>1,980,663.10</u></b>	<b><u>4,239,877.74</u></b>
Motor Vehicles	8,116,600.00	10,475,671.43
Accumulated Depreciation - Motor Vehicles	<u>(6,135,936.90)</u>	<u>(6,235,793.69)</u>
Net Value	<u>1,980,663.10</u>	<u>4,239,877.74</u>
<b>Furniture, Fixtures and Books</b>	<b><u>767,648.62</u></b>	<b><u>956,466.38</u></b>
Furniture and Fixtures	1,289,684.00	1,327,183.00
Accumulated Depreciation - Furniture and Fixture	<u>(522,035.38)</u>	<u>(370,726.62)</u>
Net Value	<u>767,648.62</u>	<u>956,466.38</u>
<b>Other Property, Plant and Equipment</b>	<b><u>423,438.84</u></b>	<b><u>591,669.70</u></b>
Other Property, Plant and Equipment	916,276.77	916,276.77
Accumulated Depreciation - Other PPE	<u>(492,837.93)</u>	<u>(324,607.07)</u>
Net Value	<u>423,438.84</u>	<u>591,669.70</u>
<b>Construction in Progress</b>	<b><u>-</u></b>	<b><u>-</u></b>
Construction in Progress- Building & Other Structure	-	-
<b>Other Non- Current Assets</b>	<b><u>13,144,948.49</u></b>	<b><u>9,372,793.66</u></b>
Deposits	<u>52,829.86</u>	<u>52,829.86</u>
Guaranty Deposits	52,829.86	52,829.86
<b>Other Assets</b>	<b><u>13,092,118.63</u></b>	<b><u>9,319,963.80</u></b>
Other Assets	13,092,118.63	9,319,963.80
Accumulated Impairment Losses - Other Asset	<u>-</u>	<u>-</u>
Net Value	<u>13,092,118.63</u>	<u>9,319,963.80</u>
<b>TOTAL NON - CURRENT ASSETS</b>	<b><u>63,726,316.96</u></b>	<b><u>63,639,397.91</u></b>
<b>TOTAL ASSETS</b>	<b><u>82,091,369.23</u></b>	<b><u>99,362,586.48</u></b>

**LIABILITIES AND NET ASSETS/ EQUITY****LIABILITIES****Current Liabilities**

<b>Financial Liabilities</b>	<b><u>1,175,405.02</u></b>	<b><u>1,153,105.89</u></b>
Payables	<u>1,175,405.02</u>	<u>1,153,105.89</u>
Accounts Payable	1,175,405.02	1,153,105.89
<b>Inter- Agency Payables</b>	<b><u>3,256,558.59</u></b>	<b><u>3,807,391.64</u></b>
Due to BIR	(0.00)	-
Due to GSIS	1,520.46	30,076.64
Due to NGAs	1,936,239.48	2,577,315.00
Due to LGUs	1,318,798.65	1,200,000.00
Due to Other Funds	-	-
<b>Intra- Agency Payables</b>	<b><u>451,466.85</u></b>	
Due to Central Office	451,466.85	
<b>Trust Liabilities</b>	<b><u>-</u></b>	<b><u>1,243,270.99</u></b>
Trust Liabilities	-	-
Guaranty/ Security Deposit Payable	-	1,243,270.99
<b>Other Payables</b>	<b><u>0.00</u></b>	<b><u>-</u></b>
Other Payables	0.00	-
<b>Deferred Credits/ Unearned Income</b>	<b><u>5,791.66</u></b>	
Other Deferred Credits	5,791.66	
<b>Total Current Liabilities</b>	<b>4,889,222.12</b>	<b>6,203,768.52</b>
<b>TOTAL LIABILITIES</b>	<b><u>4,889,222.12</u></b>	<b><u>6,203,768.52</u></b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	77,202,147.11	93,158,817.94
<b>TOTAL NET ASSETS/ EQUITY</b>	<b><u>77,202,147.11</u></b>	<b><u>93,158,817.94</u></b>
<b>TOTAL LIABILITIES AND NET ASSETS/ EQUITY</b>	<b><u>82,091,369.23</u></b>	<b><u>99,362,586.46</u></b>

Annex BAnnex B

**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

	<b>Amount</b>	
	<b>CY 2021</b>	<b>CY 2020</b>
<b>Revenue</b>		
	-	540,629.45
<b>Total Revenue</b>	-	<b>540,629.45</b>
<b>Less: Current Operating Expenses</b>		
Personnel Services	186,823,212.05	165,542,550.18
Maintenance and Other Operating Expenses	255,794,538.18	244,877,346.83
Non-Cash Expenses	4,595,022.14	4,381,902.62
<b>Total Current Operating Expenses</b>	<b>447,212,772.37</b>	<b>414,801,799.63</b>
<b>Surplus/ (Deficit) from Current Operations</b>	<b>(447,212,772.37)</b>	<b>(414,261,170.18)</b>
Net Financial Assistance/ Subsidy	443,426,956.85	427,405,492.53
Sale of Assets	-	
Loss on Assets	(5,791.66)	(3,676,924.68)
<b>Surplus/ (Deficit) for the period</b>	<b>(3,791,607.18)</b>	<b>9,467,397.67</b>

**DETAILED STATEMENT OF FINANCIAL PERFORMANCE  
FUND 101  
AS OF THE YEAR ENDED DECEMBER 31, 2021**

	<b>AMOUNT</b>	
	<b>CY 2021</b>	<b>CY 2020</b>
<b>Revenue</b>	<u>-</u>	<u>540,629.45</u>
<b>Other Non- Operating Income</b>	<u>-</u>	<u>540,629.45</u>
Miscellaneous Income	-	-
Income from Grants and Donations in Kind	-	535,714.00
Gain on Sale of PPE	-	4,915.45
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
Salaries and Wages- Regular	115,652,215.80	111,244,268.85
<b>Total Salaries and Wages</b>	<u>115,652,215.80</u>	<u>111,244,268.85</u>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	4,288,909.08	4,303,272.73
Representation Allowance (RA)	5,473,750.00	5,638,750.00
Transportation Allowance (TA)	5,473,750.00	5,638,750.00
Clothing/ Uniform Allowance	1,092,000.00	1,068,000.00
Hazard Pay	900,500.00	1,766,500.00
Overtime and Night Pay	9,836.83	106,888.02
Mid/ Year- End Bonus	19,470,377.40	18,387,233.00
Performance- Based Bonus	4,401,061.85	3,428,539.70
Collective Negotiation Agreement	3,787,500.00	
Personnel Enhancement Incentive	765,000.00	
Cash Gift	896,250.00	887,000.00
Other Bonuses and Allowances	3,462,071.50	4,387,463.20
<b>Total Other Compensation</b>	<u>50,021,006.66</u>	<u>45,612,396.65</u>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	13,950,992.84	3,359,328.81
PAG-IBIG Contributions	230,500.00	214,900.00
Philhealth Contributions	1,472,224.23	1,445,419.20
Employees Compensation Insurance Premiums	215,000.00	203,400.00
<b>Total Personnel Benefit Contributions</b>	<u>15,868,717.07</u>	<u>5,223,048.01</u>
<b>Other Personnel Benefits</b>		
Other Personnel Benefits	3,782,452.44	2,485,512.71
Terminal Leave Benefits	1,498,820.08	977,323.96
<b>Total Other Personnel Benefits</b>	<u>5,281,272.52</u>	<u>3,462,836.67</u>
<b>Total Personnel Services</b>	<u>186,823,212.05</u>	<u>165,542,550.18</u>

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

Traveling Expenses- Local	12,815,405.00	15,112,940.79
<b>Total Traveling Expenses</b>	<b>12,815,405.00</b>	<b>15,112,940.79</b>

**Training Expenses**

Training Expenses	32,319,286.39	19,068,577.87
<b>Total Training Expenses</b>	<b>32,319,286.39</b>	<b>19,068,577.87</b>

**Supplies and Materials Expenses**

Office Supplies Expenses	2,390,417.90	1,281,365.64
Accountable Forms Expenses	6,000.00	32,000.00
Drugs and Medicine Expenses	630,444.77	
Medical, Dental and Laboratory Supplies Expenses	1,879,463.00	11,755,442.26
Fuel, Oil and Lubricants Expenses	965,780.86	797,778.44
Other Supplies and Materials Expenses	2,039,440.33	16,203,061.46
Semi- Expendable Machinery & Equipment- Office Equipment	55,237.80	18,100.00
Semi- Expendable Machinery & Equipment- ICT	578,439.46	599,326.56
Semi- Expendable Machinery & Equipment- Printing		-
Semi- Expendable Machinery & Equipment- Other	49,500.00	198,053.00
Semi- Expendable Machinery & Equipment- Communication	74,998.00	43,400.00
Semi- Expendable Machinery & Equipment- Books		-
Semi- Expendable Furniture & Fixture Expense	351,981.00	796,357.00
<b>Total Supplies and Materials Expenses</b>	<b>9,021,703.12</b>	<b>31,724,884.36</b>

**Utility Expenses**

Water Expenses	145,910.48	146,538.66
Electricity Expenses	1,480,759.33	1,189,789.68
<b>Total Utility Expenses</b>	<b>1,626,669.81</b>	<b>1,336,328.34</b>

**Communication Expenses**

Postage and Courier Services	48,000.00	68,102.67
Telephone Expenses	4,049,910.67	4,715,290.93
Internet Subscription Expenses	1,380,246.91	1,003,404.52
Cable, Satellite, Telegraph, and Radio Expenses	16,859.00	36,680.10
<b>Total Communication Expenses</b>	<b>5,495,016.58</b>	<b>5,823,478.22</b>

**Awards/ Rewards and Prizes**

	235,000.00	
Awards/ Rewards Expenses	-	-
Prizes	235,000.00	-
<b>Total Awards/ Rewards and Prizes</b>	<b>235,000.00</b>	<b>-</b>

**Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses	354,800.00	365,800.00
<b>Total Extraordinary Expenses</b>	<b><u>354,800.00</u></b>	<b><u>365,800.00</u></b>

**Professional Services**

Other Professional Services	832,262.18	579,457.63
<b>Total Professional Services</b>	<b><u>832,262.18</u></b>	<b><u>579,457.63</u></b>

**General Services**

Janitorial Services	78,509.18	141,343.58
Security Services	960,000.00	1,097,400.00
Other General Services	186,962,390.04	163,695,181.60
<b>Total General Services</b>	<b><u>188,000,899.22</u></b>	<b><u>164,933,925.18</u></b>

**Repairs and Maintenance**

Repair and Maintenance- Building & Other Structure	30,569.75	855,276.50
Repair and Maintenance- Machinery and Equipment	128,546.00	200,852.50
Repair and Maintenance- Transportation Equipment	590,430.72	717,584.56
<b>Total Repair and Maintenance</b>	<b><u>749,546.47</u></b>	<b><u>1,773,713.56</u></b>

**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses	22,947.66	29,658.72
Fidelity Bond Premiums	249,150.00	254,034.00
Insurance Expenses	346,706.85	289,605.24
Membership Dues and Contribution to Organization		-
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b><u>618,804.51</u></b>	<b><u>573,297.96</u></b>

**Other Maintenance and Operating Expenses**

Printing and Publication Expenses	2,103,787.79	2,471,674.11
Representation Expenses		-
Transportation and Delivery Expenses	63,354.38	
Rent/Lease Expenses	1,483,071.73	1,092,498.81
Subscription Expenses	74,931.00	20,770.00
<b>Total Other Maintenance and Operating Expenses</b>	<b><u>3,725,144.90</u></b>	<b><u>3,584,942.92</u></b>

<b>Total Maintenance and Other Operating Expenses</b>	<b><u>255,794,538.18</u></b>	<b><u>244,877,346.83</u></b>
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**Non- Cash Expenses****Depreciation**

Depreciation- Building	1,455,759.05	846,032.07
Depreciation- Land Improvements		
Depreciation- Machinery and Equipment	1,699,693.51	1,854,403.76
Depreciation- Transportation Equipment	1,101,538.57	1,409,694.34
Depreciation- Furniture, Fixtures and Books	169,800.15	173,204.86
Depreciation- Other Property, Plant and Equipment	168,230.86	98,567.59
<b>Total Depreciation</b>	<b>4,595,022.14</b>	<b>4,381,902.62</b>

**Impairment Loss**

Impairment Loss- Other Asset

**Total Impairment Loss**

-
-

**Total Non- Cash Expenses**

<b>4,595,022.14</b>	<b>4,381,902.62</b>
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**Current Operating Expenses**

<b>447,212,772.37</b>	<b>414,801,799.63</b>
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**Surplus (Deficit) from Current Operations**

<b>447,212,772.37</b>	<b>414,261,170.18</b>
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**Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs**

Subsidy from National Government	200,914,276.38	170,308,325.93
Subsidy from Other NGAs	-	-
Subsidy from Central Office	254,749,026.11	282,666,452.60
Subsidy from Central Office- Non Cash	316,065.56	283,514.00

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

<b>455,979,368.05</b>	<b>453,258,292.53</b>
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**Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos**

Financial Assistance to LGUs	-	-
Subsidies to Regional Offices/ Staff Bureaus		70,000.00
Subsidies- Others	12,552,411.20	25,782,800.00

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

<b>12,552,411.20</b>	<b>25,852,800.00</b>
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**Net Financial Assistance/ Subsidy**

<b>443,426,956.85</b>	<b>427,405,492.53</b>
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**Other Non- Operating Income****Gains**

Gain on Sale of PPE

-
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**Total Gains**

-
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**Losses**

Loss on Sale of PPE

Loss on Assets

	3,676,924.68
5,791.66	-

**Total Losses**

<b>5,791.66</b>	<b>3,676,924.68</b>
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**Surplus (Deficit) for the period**

<b>(3,791,607.18)</b>	<b>9,467,397.67</b>
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Annex C Annex C  
**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

	<b>Amount</b>	
	<u><b>CY 2021</b></u>	<u><b>CY 2020</b></u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocations	204,899,528.00	180,159,292.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	254,749,026.11	282,666,452.60
Receipt of Inter- Agency Fund Transfers	8,806,065.00	2,719,200.00
Receipt of Intra- Agency Fund Transfers	-	-
Trust Receipts	47,000.00	150,948.00
Other Receipts	<u>19,983,446.07</u>	<u>16,561,421.29</u>
<b>Total Cash Inflows</b>	<u><b>488,485,065.18</b></u>	<u><b>482,257,313.89</b></u>
<b>Cash Outflows</b>		
Remittance to National Treasury	(7,372,488.15)	(2,039,838.79)
Payment of Expenses	(327,889,421.94)	(268,747,373.83)
Purchase of Inventories	(4,485,962.60)	(15,752,204.94)
Grant of Cash Advances	(18,821,594.23)	(68,628,328.95)
Remittance of Personnel Benefit Contributions and Mandatory	(73,069,399.52)	(48,930,035.11)
Tax Remittance Advice	(19,983,446.07)	(14,776,937.65)
Grant of Financial Assistance/ Subsidy	(12,661,600.00)	(27,689,800.00)
Release of Inter-Agency Fund Transfers	(3,804,661.54)	(10,462.00)
Release of Intra-Agency Fund Transfers	-	-
Reversal of Unutilized NCA	<u>(23,968,697.69)</u>	<u>(29,089,078.66)</u>
<b>Total Cash Outflows</b>	<u><b>(492,057,271.74)</b></u>	<u><b>(475,664,059.93)</b></u>
<b>Net : Net Cash Provided by (Used in) Operating Activities</b>	<u><b>(3,572,206.56)</b></u>	<u><b>6,593,253.96</b></u>
<b>Cash Outflow</b>		
Purchase of Motor Vehicle	-	(210,000.00)
Construction of Buildings & Other Structure	-	(3,550,798.89)
Information and Communication Technology Equipment	(866,116.86)	(557,917.31)
Office Equipment	-	(501,607.15)
Furniture and Fixture	-	(49,995.00)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u><b>(866,116.86)</b></u>	<u><b>(4,870,318.35)</b></u>
<b>Cash Flows from Financing Activities</b>	-	-
<b>Cash and Cash Equivalents, January 1, 2021</b>	<u><b>22,569,182.06</b></u>	<u><b>20,846,246.45</b></u>
<b>Cash and Cash Equivalents, December 31, 2021</b>	<u><b>18,130,858.64</b></u>	<u><b>22,569,182.06</b></u>

Annex C1                      Annex C1

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

	Amount	
	CY 2021	CY 2020
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
<b>Receipt of Notice of Cash Allocations</b>	<u>204,899,528.00</u>	<u>180,159,292.00</u>
Receipt of Notice of Cash Allocations	204,899,528.00	180,159,292.00
<b>Receipt of Assistance and Subsidy from Other NGAs, LGUs</b>	<u>254,749,026.11</u>	<u>282,666,452.60</u>
Subsidy from Central Office	254,749,026.11	282,666,452.60
Subsidy from Central Office - Non-Cash		
<b>Receipt of Inter- Agency Fund Transfers</b>	<u>8,806,065.00</u>	<u>2,719,200.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	8,806,065.00	2,719,200.00
Receipt of funds for other inter-agency transactions	-	-
<b>Receipt of Intra- Agency Fund Transfers</b>	<u>-</u>	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	-	-
<b>Trust Receipts</b>	<u>47,000.00</u>	<u>150,948.00</u>
Collection of Other Trust Receipts	47,000.00	150,948.00
<b>Other Receipts</b>	<u>19,983,446.07</u>	<u>16,561,421.29</u>
Receipt of refund of cash advances		1,784,483.64
Receipt of Cash- Tax Remittance Advice	19,983,446.07	14,776,937.65
Other Miscellaneous Receipts		-
<b>Total Cash Inflows</b>	<u>488,485,065.18</u>	<u>482,257,313.89</u>
<b>Cash Outflows</b>		
<b>Remittance to National Treasury</b>	<u>(7,372,488.15)</u>	<u>(2,039,838.79)</u>
<b>Payment of Expenses</b>	<u>(327,889,421.94)</u>	<u>(268,747,373.83)</u>
Payment of Personnel Services	(120,439,065.63)	(104,720,364.62)
Payment of Maintenance and other Operating Expenses	(207,450,356.31)	(164,027,009.21)

<b>Purchase of Inventories</b>	<b><u>(4,485,962.60)</u></b>	<b><u>(15,752,204.94)</u></b>
Purchase of Inventories held for consumption	(4,485,962.60)	(15,752,204.94)
<b>Grant of Cash Advances</b>	<b><u>(18,821,594.23)</u></b>	<b><u>(68,628,328.95)</u></b>
Advances for Payroll	(18,258,138.91)	(68,107,236.95)
Advances to Officers and Employees	(363,655.32)	(20,842.00)
Advances to Special Disbursing Officer	(199,800.00)	(500,250.00)
Advances to Contractors	-	-
Advances for Operating Expenses	-	-
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b><u>(73,069,399.52)</u></b>	<b><u>(48,930,035.11)</u></b>
Remittance of taxes withheld not covered by TRA	(524,990.11)	(1,087,092.18)
Remittance to GSIS/Pag-ibig/Philhealth	(56,559,858.26)	(35,437,612.05)
Remittance of other payables	(15,984,551.15)	(12,405,330.88)
<b>Adjustments</b>		
Tax Remittance Advice	<b><u>(19,983,446.07)</u></b>	<b><u>(14,776,937.65)</u></b>
<b>Grant of Financial Assistance/ Subsidy</b>	<b><u>(12,661,600.00)</u></b>	<b><u>(27,689,800.00)</u></b>
Grant of Other Subsidies	(12,661,600.00)	(27,689,800.00)
<b>Release of Inter-Agency Fund Transfers</b>	<b><u>(3,804,661.54)</u></b>	<b><u>(10,462.00)</u></b>
<b>Release of Intra-Agency Fund Transfers</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Reversal of Unutilized NCA</b>	<b><u>(23,968,697.69)</u></b>	<b><u>(29,089,078.66)</u></b>
<b>Total Cash Outflows</b>	<b><u>(492,057,271.74)</u></b>	<b><u>(475,664,059.93)</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>(3,572,206.56)</u></b>	<b><u>6,593,253.96</u></b>
<b>Cash Flows from Investing Activities</b>		
Purchase of Motor Vehicle	-	(210,000.00)
Construction of Buildings & Other Structure	-	(3,550,798.89)
Information and Communication Technology Equipment	(866,116.86)	(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>(866,116.86)</u></b>	<b><u>(4,870,318.35)</u></b>
<b>Cash Flows from Financing Activities</b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>Cash and Cash Equivalents, January 1, 2021</b>	<b><u>22,569,182.06</u></b>	<b><u>20,846,246.45</u></b>
<b>Cash and Cash Equivalents, December 31, 2021</b>	<b><u>18,130,858.64</u></b>	<b><u>22,569,182.06</u></b>

**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**AS OF THE YEAR ENDED DECEMBER 31, 2021**

	<b>AMOUNT</b>	
	<u><b>CY 2021</b></u>	<u><b>CY 2020</b></u>
<b>Balance at January 1, 2021</b>	93,158,817.94	100,039,487.56
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(12,165,063.65)	(16,348,067.29)
Other Adjustments		
<b>Restated Balance</b>	<u><b>80,993,754.29</b></u>	<u><b>83,691,420.27</b></u>
<b>Change in Net Assets/ Equity for the Calendar Year</b>		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	(3,791,607.18)	9,467,397.67
<b>Total recognized revenue and expenses for the period</b>	<u><b>(3,791,607.18)</b></u>	<u><b>9,467,397.67</b></u>
<b>Others</b>		
<b>Balance as of December 31, 2021</b>	<u><b>77,202,147.11</b></u>	<u><b>93,158,817.94</b></u>