

PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDED DECEMBER 31, 2022
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	8,192,686.51	
Due from LGUs	1-03-03-030	2,425,900.00	
Receivables- Disallowances/ Charges	1-03-05-010	114,884.63	
Advances for Payroll	1-99-01-020	57,019.64	
Office Supplies Inventory	1-04-04-010	135,464.70	
Other Supplies and Materials Inventory	1-04-04-990	1,248.75	
Semi- Expendable- ICT Equipment	1-04-05-030	339,040.00	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	49,837,420.44	
Office Equipment	1-06-05-020	1,982,178.00	
Disaster Response and Rescue Equipment	1-06-05-090	2,872,000.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	2,785,993.05	
Motor Vehicles	1-06-06-010	12,844,199.43	
Accumulated Depreciation - Building	1-06-04-011		3,757,550.17
Accumulated Depreciation - Office Equipment	1-06-05-021		956,564.50
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		521,142.86
Communication Technology Equipment	1-06-05-031		2,236,631.33
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		796,923.33
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,638,354.46
Accounts Payable	2-01-01-010		1,986,380.50
Sub Total		83,136,579.01	21,893,547.15

Sub Total Forwarded		83,136,579.01	21,893,547.15
Due to GSIS	2-02-01-020		19,651.72
Due to PAG- IBIG	2-02-01-030		400.00
Due to National Government Agencies	2-02-01-050		1,791,065.79
Due to LGU	2-02-01-070		1,296,445.21
Due to Central Office	2-03-01-010		381,111.64
Other Payables	2-99-99-990		125.00
Accumulated Surplus/ (Deficit)	3-01-01-010		57,975,296.92
Subsidy from National Government	4-03-01-010		219,364,705.61
Subsidy from Central Office	4-03-01-060		206,043,203.50
Subsidy from Central Office- Non Cash	4-03-01-060		2,992,555.20
Miscellaneous Income	4-06-09-990		5,791.66
Salaries & Wages - Regular	5-01-01-010	118,100,074.18	
PERA	5-01-02-010	4,213,818.18	
Representation Allowance	5-01-02-020	5,393,750.00	
Transportation Allowance	5-01-02-030	5,393,750.00	
Clothing Allowance	5-01-02-040	1,050,000.00	
Hazard Pay	5-01-02-110	597,000.00	
Overtime and Night Pay	5-01-02-130	183,813.00	
Year End Bonus	5-01-02-140	9,800,598.80	
Mid/Year - Bonus	5-01-02-160	9,830,630.00	
Cash Gift	5-01-02-150	871,500.00	
Other Bonuses and Allowances	5-01-02-990	996,000.00	
Collective Negotiation Agreement (CNA)	5-01-02-990 11	4,320,000.00	
Personnel Enhancement Incentive (PEI)	5-01-02-990 12	866,000.00	
Performance-Based Bonus	5-01-02-990 14	4,896,912.25	
RLIP Contribution	5-01-03-010	14,188,471.94	
Sub Total		263,838,897.36	511,763,899.40

Sub Total Forwarded		263,838,897.36	511,763,899.40
PAG-IBIG Contribution	5-01-03-020	207,300.00	
PHIC Contribution	5-01-03-030	2,234,397.10	
ECIP Contribution	5-01-03-040	233,666.97	
Terminal Leave Benefits	5-01-04-030	1,174,906.27	
Other Personnel Benefits	5-01-04-990	5,465,635.97	
Travelling Expenses - Local	5-02-01-010	8,640,390.27	
Training Expenses	5-02-02-010	21,417,371.57	
Office Supplies Expenses	5-02-03-010	1,734,196.82	
Accountable Forms	5-02-03-020	12,000.00	
Drugs and Medicine Expenses	5-02-03-070	90,000.00	
Medical, Dental and Laboratory Supplies Expenses	5-02-03-080	127,329.75	
Fuel, Oil & Lubricants	5-02-03-090	1,594,049.39	
Semi-Expendable Expense- Office Equipment	5-02-03-210	383,850.00	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	2,141,636.00	
Semi- Expendable Expenses-Other M & E	5-02-03-210	919,844.00	
Semi- Expendable Expenses- Medical	5-02-03-210	4,600.00	
Semi- Expendable Expenses- Sports	5-02-03-210	24,999.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	1,053,450.50	
Other Supplies and Materials Expenses	5-02-03-990	798,291.96	
Water Expenses	5-02-04-010	149,013.65	
Electricity Expenses	5-02-04-020	1,650,825.01	
Postage & Courier Services	5-02-05-010	77,853.00	
Telephone Expenses	5-02-05-020	1,063,515.59	
Internet Subscription Expenses	5-02-05-030	789,322.36	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	13,372.00	
Prizes	5-02-06-020	400,000.00	
Sub Total		316,240,714.54	511,763,899.40

Sub Total Forwarded		316,240,714.54	511,763,899.40
Extraordinary and Miscellaneous Expenses	5-02-10-030	400,000.00	
Consultancy Services	5-02-11-030	698,400.00	
Other Professional Services	5-02-11-990	352,321.83	
Other General Services	5-02-12-990	52,739,936.79	
Janitorial Services	5-02-12-020	128,667.76	
Security Services	5-02-12-030	883,066.67	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	573,702.91	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	86,904.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	751,318.10	
Financial Assistance to LGUs	5-02-14-030	93,500,000.00	
Subsidies - Others	5-02-14-990	38,679,973.52	
Taxes, Duties & Licenses	5-02-15-010	33,820.24	
Fidelity Bond Premium	5-02-15-020	124,278.75	
Insurance Expenses	5-02-15-030	344,898.65	
Advertising Expenses	5-02-99-010	2,500.00	
Printing & Publication Expenses	5-02-99-020	986,102.85	
Rent/Lease Expenses	5-02-99-050	1,582,400.00	
Subscription Expense	5-02-99-070	162,678.00	
Depreciation -Building	5-05-01-040	1,455,759.05	
Depreciation -Machinery and Equipment	5-05-01-050	894,971.93	
Depreciation-Furnitures and Fixtures	5-05-01-070	130,285.71	
Depreciation-Transportation Equipment	5-05-01-060	1,011,198.10	
GRAND TOTAL		511,763,899.40	511,763,899.40

POST- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE YEAR ENDED DECEMBER 31, 2022
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-010	8,192,686.51	
Due from LGUs	1-03-03-030	2,425,900.00	
Receivables- Disallowances/ Charges	1-03-05-010	114,884.63	
Advances for Payroll	1-99-01-020	57,019.64	
Office Supplies Inventory	1-04-04-010	135,464.70	
Other Supplies and Materials Inventory	1-04-04-990	1,248.75	
Semi- Expendable- ICT Equipment	1-04-05-030	339,040.00	
Guaranty Deposit	1-99-03-020	52,829.86	
Land	1-06-01-010	535,714.00	
Buildings	1-06-04-010	49,837,420.44	
Office Equipment	1-06-05-020	1,982,178.00	
Disaster Response and Rescue Equipment	1-06-05-090	2,872,000.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	2,785,993.05	
Motor Vehicles	1-06-06-010	12,844,199.43	
Accumulated Depreciation - Building	1-06-04-011		3,757,550.17
Accumulated Depreciation - Office Equipment	1-06-05-021		956,564.50
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		521,142.86
Communication Technology Equipment	1-06-05-031		2,236,631.33
Accumulated Depreciation - Disaster Response and R	1-06-05-091		796,923.33
Accumulated Depreciation - Transportation Equipmen	1-06-06-011		11,638,354.46
Accounts Payable	2-01-01-010		1,986,380.50
Sub Total		83,136,579.01	21,893,547.15

Sub Total Forwarded		83,136,579.01	21,893,547.15
Due to GSIS	2-02-01-020		19,651.72
Due to PAG- IBIG	2-02-01-030		400.00
Due to National Government Agencies	2-02-01-050		1,791,065.79
Due to LGU	2-02-01-070		1,296,445.21
Due to Central Office	2-03-01-010		381,111.64
Other Payables	2-99-99-990		125.00
Accumulated Surplus/ (Deficit)	3-01-01-010		57,754,232.50
GRAND TOTAL		83,136,579.01	83,136,579.01

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2022

ASSETS	Amount	
	CY 2022	CY 2021
Current Assets		
Cash and Cash Equivalents	8,192,686.51	18,130,858.64
Receivables	2,540,784.63	5,791.66
Inventories	475,753.45	184,256.34
Other Current Assets	57,019.64	44,145.63
Total Current Assets	11,266,244.23	18,365,052.27
Non - Current Assets		
Property, Plant and Equipment	51,910,338.27	50,581,368.47
Other Non-Current Assets	52,829.86	13,144,948.49
Total Non-Current Assets	51,963,168.13	63,726,316.96
Total Assets	63,229,412.36	82,091,369.23
LIABILITIES		
Current Liabilities		
Financial Liabilities	1,986,380.50	1,175,405.02
Inter- Agency Payables	3,107,562.72	3,256,558.59
Intra- Agency Payables	381,111.64	451,466.85
Total Current Liabilities	5,475,054.86	4,883,430.46
Non- Current Liabilities		
Financial Liabilities		
Trust Liabilities	-	-
Deferred Credits/ Unearned Income	-	5,791.66
Provisions	-	-
Other Payables	125.00	-
Total Non-Current Liabilities	125.00	5,791.66
Total Liabilities	5,475,179.86	4,889,222.12
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	57,754,232.50	77,202,147.11
Total Net Assets/ Equity	57,754,232.50	77,202,147.11
Total Liabilities and Net Assets/ Equity	63,229,412.36	82,091,369.23

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL POSITION
 FUND 101
 AS OF THE YEAR ENDED DECEMBER 31, 2022

	Amount	
	CY 2022	CY 2021
ASSETS		
Current Assets		
Cash and Cash Equivalents	8,192,686.51	18,130,858.64
Cash in Bank - Local Currency	8,192,686.51	18,130,858.64
Cash in Bank - Local Currency, Current Account	8,192,686.51	18,130,858.64
Receivables	2,540,784.63	5,791.66
Inter- Agency Receivables	2,425,900.00	0.00
Due from LGUs	2,425,900.00	0.00
Other Receivables	114,884.63	5,791.66
Due from Officers & Employees	-	5,791.66
Receivables - Disallowances/ Charges	114,884.63	
Inventories	475,753.45	184,256.34
Inventory Held For Consumption	475,753.45	184,256.34
Office Supplies Inventory	135,464.70	170,970.71
Other Supplies and Materials Inventory	1,248.75	13,285.63
Semi-Expendable- ICT Equipment	339,040.00	-
Other Current Assets	57,019.64	44,145.63
Advances	57,019.64	44,145.63
Advances for Payroll	57,019.64	44,145.63
TOTAL CURRENT ASSETS	11,266,244.23	18,365,052.27

Non- Current Assets

Property, Plant and Equipment	51,910,338.27	50,581,368.47
Land	535,714.00	535,714.00
Land	535,714.00	535,714.00
Accumulated Impairment Losses- Land	-	-
	<u>535,714.00</u>	<u>535,714.00</u>
Buildings and Other Structures	46,079,870.27	43,669,547.25
Buildings	49,837,420.44	45,971,338.37
Accumulated Depreciation-Buildings	<u>(3,757,550.17)</u>	<u>(2,301,791.12)</u>
Net Value	46,079,870.27	43,669,547.25
Machinery and Equipment	3,650,051.89	3,204,356.66
Office Equipment	1,982,178.00	2,864,395.00
Accumulated Depreciation - Office Equipment	<u>(956,564.50)</u>	<u>(1,714,986.08)</u>
Net Value	1,025,613.50	1,149,408.92
Information and Communication Technology Equipment	2,785,993.05	5,573,562.27
Accumulated Depreciation - Info & Comm. Tech. Equipment	<u>(2,236,631.33)</u>	<u>(3,663,927.93)</u>
Net Value	549,361.72	1,909,634.34
Communication Equipment	-	303,983.00
Accumulated Depreciation - Communication Equipment	<u>-</u>	<u>(158,669.60)</u>
Net Value	-	145,313.40
Disaster Response and Rescue Equipment	2,872,000.00	-
Accumulated Depreciation - Printing Equipment	<u>(796,923.33)</u>	<u>-</u>
Net Value	2,075,076.67	-
Transportation Equipment	1,205,844.97	1,980,663.10
Motor Vehicles	12,844,199.43	8,116,600.00
Accumulated Depreciation - Motor Vehicles	<u>(11,638,354.46)</u>	<u>(6,135,936.90)</u>
Net Value	1,205,844.97	1,980,663.10
Furniture, Fixtures and Books	438,857.14	767,648.62
Furniture and Fixtures	960,000.00	1,289,684.00
Accumulated Depreciation - Furniture and Fixture	<u>(521,142.86)</u>	<u>(522,035.38)</u>
Net Value	438,857.14	767,648.62

Other Property, Plant and Equipment	-	423,438.84
Other Property, Plant and Equipment	-	916,276.77
Accumulated Depreciation - Other PPE	-	(492,837.93)
Net Value	-	423,438.84
Other Non- Current Assets	52,829.86	13,144,948.49
Deposits	52,829.86	52,829.86
Guaranty Deposits	52,829.86	52,829.86
Other Assets	-	13,092,118.63
Other Assets	-	13,092,118.63
Accumulated Impairment Losses - Other Asset	-	-
Net Value	-	13,092,118.63
TOTAL NON - CURRENT ASSETS	51,963,168.13	63,726,316.96
TOTAL ASSETS	63,229,412.36	82,091,369.23
LIABILITIES AND NET ASSETS/ EQUITY		
LIABILITIES		
Current Liabilities		
Financial Liabilities	1,986,380.50	1,175,405.02
Payables	1,986,380.50	1,175,405.02
Accounts Payable	1,986,380.50	1,175,405.02
Inter- Agency Payables	3,107,562.72	3,256,558.59
Due to BIR	0.00	(0.00)
Due to GSIS	19,651.72	1,520.46
Due to PAG-IBIG	400.00	-
Due to Philhealth	-	-
Due to NGAs	1,791,065.79	1,936,239.48
Due to LGUs	1,296,445.21	1,318,798.65
Due to Other Funds	-	-
Infra- Agency Payables	381,111.64	451,466.85
Due to Central Office	381,111.64	451,466.85

Other Payables	<u>125.00</u>	<u>-</u>
Other Payables	125.00	
Deferred Credits/ Unearned Income	<u>-</u>	<u>5,791.66</u>
Other Deferred Credits	-	5,791.66
Total Current Liabilities	5,475,179.86	4,889,222.12
TOTAL LIABILITIES	<u>5,475,179.86</u>	<u>4,889,222.12</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	57,754,232.50	77,202,147.11
TOTAL NET ASSETS/ EQUITY	<u>57,754,232.50</u>	<u>77,202,147.11</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u>63,229,412.36</u>	<u>82,091,369.23</u>

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2022

	Amount	
	<u>CY 2022</u>	<u>CY 2021</u>
Revenue		
	5,791.66	-
Total Revenue	<u>5,791.66</u>	<u>-</u>
Less: Current Operating Expenses		
Personnel Services	190,018,224.66	186,823,212.05
Maintenance and Other Operating Expenses	102,936,907.42	255,794,538.18
Non-Cash Expenses	3,492,214.79	4,595,022.14
Total Current Operating Expenses	<u>296,447,346.87</u>	<u>447,212,772.37</u>
Surplus/ (Deficit) from Current Operations	<u>(296,441,555.21)</u>	<u>(447,212,772.37)</u>
Net Financial Assistance/ Subsidy	296,220,490.79	443,426,956.85
Sale of Assets	-	-
Loss on Assets	<u>-</u>	<u>(5,791.66)</u>
Surplus/ (Deficit) for the period	<u><u>(221,064.42)</u></u>	<u><u>(3,791,607.18)</u></u>

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FUND 101
 AS OF THE YEAR ENDED DECEMBER 31, 2022

	AMOUNT	
	CY 2022	CY 2021
Revenue	5,791.66	-
Other Non- Operating Income	5,791.66	-
Miscellaneous Income	5,791.66	-
Income from Grants and Donations in Kind	-	-
Gain on Sale of PPE	-	-
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages- Regular	118,100,074.18	115,652,215.80
Total Salaries and Wages	118,100,074.18	115,652,215.80
Other Compensation		
Personal Economic Relief Allowance (PERA)	4,213,818.18	4,288,909.08
Representation Allowance (RA)	5,393,750.00	5,473,750.00
Transportation Allowance (TA)	5,393,750.00	5,473,750.00
Clothing/ Uniform Allowance	1,050,000.00	1,092,000.00
Hazard Pay	597,000.00	900,500.00
Overtime and Night Pay	183,813.00	9,836.83
Mid Year Bonus	9,830,630.00	
Year- End Bonus	9,800,598.80	19,470,377.40
Performance- Based Bonus	4,896,912.25	4,401,061.85
Collective Negotiation Agreement	4,320,000.00	3,787,500.00
Personnel Enhancement Incentive	866,000.00	765,000.00
Cash Gift	871,500.00	896,250.00
Other Bonuses and Allowances	996,000.00	3,462,071.50
Total Other Compensation	48,413,772.23	50,021,006.66
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	14,188,471.94	13,950,992.84
PAG-IBIG Contributions	207,300.00	230,500.00
Philhealth Contributions	2,234,397.10	1,472,224.23
Employees Compensation Insurance Premiums	233,666.97	215,000.00

Total Personnel Benefit Contributions	<u>16,863,836.01</u>	<u>15,868,717.07</u>
Other Personnel Benefits		
Other Personnel Benefits	5,465,635.97	3,782,452.44
Terminal Leave Benefits	1,174,906.27	1,498,820.08
Total Other Personnel Benefits	<u>6,640,542.24</u>	<u>5,281,272.52</u>
Total Personnel Services	<u>190,018,224.66</u>	<u>186,823,212.05</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses- Local	8,640,390.27	12,815,405.00
Total Traveling Expenses	<u>8,640,390.27</u>	<u>12,815,405.00</u>
Training Expenses		
Training Expenses	21,417,371.57	32,319,286.39
Total Training Expenses	<u>21,417,371.57</u>	<u>32,319,286.39</u>
Supplies and Materials Expenses		
Office Supplies Expenses	1,734,196.82	2,390,417.90
Accountable Forms Expenses	12,000.00	6,000.00
Drugs and Medicine Expenses	90,000.00	630,444.77
Medical, Dental and Laboratory Supplies Expenses	127,329.75	1,879,463.00
Fuel, Oil and Lubricants Expenses	1,594,049.39	965,780.86
Other Supplies and Materials Expenses	798,291.96	2,039,440.33
Semi- Expendable Machinery & Equipment Expenses		
Office Equipment	383,850.00	55,237.80
Information and Communication Technology		
Equipment	2,141,636.00	578,439.46
Medical Equipment	4,600.00	
Communication Equipment		74,998.00
Sports Equipment	24,999.00	
Other Machinery Equipment	919,844.00	49,500.00
Furniture and Fixture	1,053,450.50	351,981.00
Total Supplies and Materials Expenses	<u>8,884,247.42</u>	<u>9,021,703.12</u>
Utility Expenses		
Water Expenses	149,013.65	145,910.48
Electricity Expenses	1,650,825.01	1,480,759.33
Total Utility Expenses	<u>1,799,838.66</u>	<u>1,626,669.81</u>

Communication Expenses

Postage and Courier Services	77,853.00	48,000.00
Telephone Expenses	1,063,515.59	4,049,910.67
Internet Subscription Expenses	789,322.36	1,380,246.91
Cable, Satellite, Telegraph, and Radio Expenses	13,372.00	16,859.00
Total Communication Expenses	<u>1,944,062.95</u>	<u>5,495,016.58</u>

Awards/ Rewards and Prizes

Prizes	400,000.00	235,000.00
Total Awards/ Rewards and Prizes	<u>400,000.00</u>	<u>235,000.00</u>

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	400,000.00	354,800.00
Total Extraordinary Expenses	<u>400,000.00</u>	<u>354,800.00</u>

Professional Services

Other Professional Services	352,321.83	832,262.18
Consultancy Services	698,400.00	
Total Professional Services	<u>1,050,721.83</u>	<u>832,262.18</u>

General Services

Janitorial Services	128,667.76	78,509.18
Security Services	883,066.67	960,000.00
Other General Services	52,739,936.79	186,962,390.04
Total General Services	<u>53,751,671.22</u>	<u>188,000,899.22</u>

Repairs and Maintenance

Repair and Maintenance- Building & Other Structure	573,702.91	30,569.75
Repair and Maintenance- Machinery and Equipment	86,904.00	128,546.00
Repair and Maintenance- Transportation Equipment	751,318.10	590,430.72
Total Repair and Maintenance	<u>1,411,925.01</u>	<u>749,546.47</u>

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	33,820.24	22,947.66
Fidelity Bond Premiums	124,278.75	249,150.00
Insurance Expenses	344,898.65	346,706.85

Membership Dues and Contribution to Organization		-
Total Taxes, Insurance Premiums and Other Fees	<u>502,997.64</u>	<u>618,804.51</u>
Other Maintenance and Operating Expenses		
Printing and Publication Expenses	986,102.85	2,103,787.79
Representation Expenses		-
Transportation and Delivery Expenses		63,354.38
Rent/Lease Expenses	1,582,400.00	1,483,071.73
Subscription Expenses	162,678.00	74,931.00
Advertising Expenses	2,500.00	
Total Other Maintenance and Operating Expenses	<u>2,733,680.85</u>	<u>3,725,144.90</u>
Total Maintenance and Other Operating Expenses	102,936,907.42	255,794,538.18
Non- Cash Expenses		
Depreciation		
Depreciation- Building	1,455,759.05	1,455,759.05
Depreciation- Land Improvements		
Depreciation- Machinery and Equipment	894,971.93	1,699,693.51
Depreciation- Transportation Equipment	1,011,198.10	1,101,538.57
Depreciation- Furniture, Fixtures and Books	130,285.71	169,800.15
Depreciation- Other Property, Plant and Equipment		168,230.86
Total Depreciation	<u>3,492,214.79</u>	<u>4,595,022.14</u>
Impairment Loss		
Impairment Loss- Other Asset	-	-
Total Impairment Loss	<u>-</u>	<u>-</u>
Total Non- Cash Expenses	<u>3,492,214.79</u>	<u>4,595,022.14</u>
Current Operating Expenses	<u>296,447,346.87</u>	<u>447,212,772.37</u>
Surplus (Deficit) from Current Operations	<u>(296,441,555.21)</u>	<u>447,212,772.37</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	219,364,705.61	200,914,276.38
Subsidy from Other NGAs		-
Subsidy from Central Office	206,043,203.50	254,749,026.11
Subsidy from Central Office- Non Cash	2,992,555.20	316,065.56
GOCCs	<u>428,400,464.31</u>	<u>455,979,368.05</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs,		
Financial Assistance to LGUs	93,500,000.00	-
Subsidies to Regional Offices/ Staff Bureaus		-
Subsidies- Others	38,679,973.52	12,552,411.20

Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>132,179,973.52</u>	<u>12,552,411.20</u>
Net Financial Assistance/ Subsidy	<u>296,220,490.79</u>	<u>443,426,956.85</u>
Other Non- Operating Income		
Gains		
Gain on Sale of PPE	<u>-</u>	<u>-</u>
Total Gains	<u>-</u>	<u>-</u>
Losses		
Loss on Sale of PPE		-
Loss on Assets	<u>-</u>	<u>5,791.66</u>
Total Losses	<u>-</u>	<u>5,791.66</u>
Surplus (Deficit) for the period	<u>(221,064.42)</u>	<u>(3,791,607.18)</u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE YEAR ENDED DECEMBER 31, 2022

	Amount	
	<u>CY 2022</u>	<u>CY 2021</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	209,989,396.00	204,899,528.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	206,043,203.50	254,749,026.11
Receipt of Inter- Agency Fund Transfers	7,006,065.44	8,806,065.00
Receipt of Intra- Agency Fund Transfers	1,081,485.65	
Trust Receipts	17,000.00	47,000.00
Other Receipts	25,633,965.98	19,983,446.07
Total Cash Inflows	<u>449,771,116.57</u>	<u>488,485,065.18</u>
Cash Outflows		
Remittance to National Treasury	(5,882,160.66)	(7,372,488.15)
Payment of Expenses	(215,126,291.43)	(327,889,421.94)
Purchase of Inventories	(1,948,717.29)	(4,485,962.60)
Grant of Cash Advances	(4,272,846.56)	(18,821,594.23)
Remittance of Personnel Benefit Contributions and		
Mandatory Deductions	(58,157,988.78)	(73,069,399.52)
Tax Remittance Advice	(19,751,805.32)	(19,983,446.07)
Grant of Financial Assistance/ Subsidy	(132,135,813.52)	(12,661,600.00)
Release of Inter-Agency Fund Transfers	(5,243,914.03)	(3,804,661.54)
Release of Intra-Agency Fund Transfers	(3,268,971.76)	
Reversal of Unutilized NCA	(10,376,495.71)	(23,968,697.69)
Total Cash Outflows	<u>(456,165,005.06)</u>	<u>(492,057,271.74)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(6,393,888.49)</u>	<u>(3,572,206.56)</u>
Cash Outflow		
Construction of Buildings & Other Structure	(2,214,283.64)	-
Information and Communication Technology Equipment	-	(866,116.86)
Office Equipment	(1,330,000.00)	-
Net Cash Provided by (Used in) Investing Activities	<u>(3,544,283.64)</u>	<u>(866,116.86)</u>
Cash Flows from Financing Activities	-	-
Cash and Cash Equivalents, January 1, 2022	<u>18,130,858.64</u>	<u>22,569,182.06</u>
Cash and Cash Equivalents, December 31, 2022	<u>8,192,686.51</u>	<u>18,130,858.64</u>

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF CASH FLOWS
 FUND 101
 AS OF THE YEAR ENDED DECEMBER 31, 2022

	Amount	
	CY 2022	CY 2021
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocations	209,989,396.00	204,899,528.00
Receipt of Notice of Cash Allocations	209,989,396.00	204,899,528.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	206,043,203.50	254,749,026.11
Subsidy from Central Office	206,043,203.50	254,749,026.11
Receipt of Inter- Agency Fund Transfers	7,006,065.44	8,806,065.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	5,106,065.44	8,806,065.00
Receipt of funds for other inter-agency transactions	1,900,000.00	-
Receipt of Intra- Agency Fund Transfers	1,081,485.65	-
Receipt of funds from CO/ Ous for implementation of programs/projects	1,081,485.65	-
Trust Receipts	17,000.00	47,000.00
Collection of Other Trust Receipts	17,000.00	47,000.00
Other Receipts	25,633,965.98	19,983,446.07
Receipt of refund of cash advances	5,882,160.66	-
Receipt of Cash- Tax Remittance Advice	19,751,805.32	19,983,446.07
Other Miscellaneous Receipts		-
Total Cash Inflows	449,771,116.57	488,485,065.18
Cash Outflows		
Remittance to National Treasury	(5,882,160.66)	(7,372,488.15)

Payment of Expenses	<u>(215,126,291.43)</u>	<u>(327,889,421.94)</u>
Payment of Personnel Services	(116,586,654.71)	(120,439,065.63)
Payment of Maintenance and other Operating Expenses	(98,539,636.72)	(207,450,356.31)
Purchase of Inventories	<u>(1,948,717.29)</u>	<u>(4,485,962.60)</u>
Purchase of Inventories held for consumption	(1,948,717.29)	(4,485,962.60)
Grant of Cash Advances	<u>(4,272,846.56)</u>	<u>(18,821,594.23)</u>
Advances for Payroll	(2,751,915.30)	(18,258,138.91)
Advances to Officers and Employees	(1,322,566.32)	(363,655.32)
Advances to Special Disbursing Officer	(198,364.94)	(199,800.00)
Advances to Contractors	-	-
Advances for Operating Expenses	-	-
Remittance of Personnel Benefit Contributions and	<u>(58,157,988.78)</u>	<u>(73,069,399.52)</u>
Remittance of taxes withheld not covered by TRA	(270,590.16)	(524,990.11)
Remittance to GSIS/Pag-ibig/Philhealth	(39,008,887.75)	(56,559,858.26)
Remittance of other payables	(18,878,510.87)	(15,984,551.15)
Adjustments		
Tax Remittance Advice	<u>(19,751,805.32)</u>	<u>(19,983,446.07)</u>
Grant of Financial Assistance/ Subsidy	<u>(132,135,813.52)</u>	<u>(12,661,600.00)</u>
Grant of Other Subsidies	(38,635,813.52)	(12,661,600.00)
Grant of Financial Assistance to LGUs	(93,500,000.00)	
Release of Inter-Agency Fund Transfers	<u>(5,243,914.03)</u>	<u>(3,804,661.54)</u>
Release of Intra-Agency Fund Transfers	(3,268,971.76)	-
Reversal of Unutilized NCA	<u>(10,376,495.71)</u>	<u>(23,968,697.69)</u>
Total Cash Outflows	<u>(456,165,005.06)</u>	<u>(492,057,271.74)</u>
Net Cash Provided by (Used in) Operating Activities	<u>(6,393,888.49)</u>	<u>(3,572,206.56)</u>
Cash Flows from Investing Activities		
Purchase of Motor Vehicle	-	
Construction of Buildings & Other Structure	(2,214,283.64)	
Information and Communication Technology Equipment		(866,116.86)
Machinery and Office Equipment	(1,330,000.00)	
Net Cash Provided by (Used in) Investing Activities	<u>(3,544,283.64)</u>	<u>(866,116.86)</u>

Cash Flows from Financing Activities

-

Cash and Cash Equivalents, January 1, 2022

18,130,858.64

22,569,182.06

Cash and Cash Equivalents, December 31, 2022

8,192,686.51

18,130,858.64

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE YEAR ENDED DECEMBER 31, 2022

	AMOUNT	
	<u>CY 2022</u>	<u>CY 2021</u>
Balance at January 1, 2022	77,202,147.11	93,158,817.94
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(19,226,850.19)	(12,165,063.65)
Other Adjustments		
Restated Balance	<u>57,975,296.92</u>	<u>80,993,754.29</u>
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	<u>(221,064.42)</u>	<u>(3,791,607.18)</u>
Total recognized revenue and expenses for the period	<u>(221,064.42)</u>	<u>(3,791,607.18)</u>
Others		
Balance as of December 31, 2022	<u>57,754,232.50</u>	<u>77,202,147.11</u>