

**PRE- CLOSING TRIAL BALANCE**  
**REGION XIII - CARAGA**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**  
**FUND 101**

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

<b>PARTICULARS</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Petty Cash Fund	1-01-01-020	10,000.00	
Cash in Bank, LCCA	1-01-02-020	11,652,063.03	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	130,356.02	
Receivables- Disallowances/ Charges	1-03-99-010	16,154.97	
Advances for Payroll	1-99-01-020	16,920.00	
Advances to Officers & Employees	1-99-01-040	22,525.84	
Office Supplies Inventory	1-04-04-010	133,873.23	
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
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,236,631.33
Accumulated Depreciation - Disaster Response and R	1-06-05-091		796,923.33
<b>Sub Total</b>		<b>84,192,516.62</b>	<b>8,268,812.19</b>

<b>Sub Total Forwarded</b>		<b>84,192,516.62</b>	<b>8,268,812.19</b>
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,638,354.46
Due to GSIS	2-02-01-020		18,906.50
Due to PAG- IBIG	2-02-01-030		12,200.00
Due to National Government Agencies	2-02-01-050		2,204,466.87
Due to LGU	2-02-01-070		1,309,365.21
Due to Central Office	2-03-01-060		221,809.69
Other Payables	2-99-99-990		10.00
Accumulated Surplus/ (Deficit)	3-01-01-010		55,505,348.72
Subsidy from National Government	4-03-01-010		46,711,917.98
Subsidy from Central Office	4-03-01-060		9,463,545.69
Miscellaneous Income	4-06-09-990		2,706.72
Salaries & Wages - Regular	5-01-01-010	29,960,668.23	
PERA	5-01-02-010	1,050,090.91	
Representation Allowance	5-01-02-020	1,324,500.00	
Transportation Allowance	5-01-02-030	1,324,500.00	
Clothing Allowance	5-01-02-040	1,008,000.00	
RLIP Contribution	5-01-03-010	3,574,228.24	
PAG-IBIG Contribution	5-01-03-020	53,000.00	
PHIC Contribution	5-01-03-030	576,584.75	
ECIP Contribution	5-01-03-040	53,000.00	
Terminal Leave Benefits	5-01-04-030	14,360.72	
Other Personnel Benefits	5-01-04-990	3,128,386.27	
Travelling Expenses - Local	5-02-01-010	646,978.00	
Training Expenses	5-02-02-010	1,083,643.43	
Office Supplies Expenses	5-02-03-010	98,555.00	
Fuel, Oil & Lubricants	5-02-03-090	98,803.26	
<b>Sub Total</b>		<b>128,187,815.43</b>	<b>135,357,444.03</b>



<b>Sub Total Forwarded</b>		<b>128,187,815.43</b>	<b>135,357,444.03</b>
<b>Semi- Expendable Expenses- Sports</b>	<b>5-02-03-210</b>	<b>2,990.00</b>	
<b>Other Supplies and Materials Expenses</b>	<b>5-02-03-990</b>	<b>19,976.95</b>	
<b>Water Expenses</b>	<b>5-02-04-010</b>	<b>33,920.34</b>	
<b>Electricity Expenses</b>	<b>5-02-04-020</b>	<b>375,522.59</b>	
<b>Postage &amp; Courier Services</b>	<b>5-02-05-010</b>	<b>826.00</b>	
<b>Telephone Expenses</b>	<b>5-02-05-020</b>	<b>173,679.00</b>	
<b>Internet Subscription Expenses</b>	<b>5-02-05-030</b>	<b>114,997.00</b>	
<b>Cable, Satellite, Telegraph &amp; Radio Expenses</b>	<b>5-02-05-040</b>	<b>2,718.00</b>	
<b>Awards/Rewards Expenses</b>	<b>5-02-06-010</b>	<b>616,000.00</b>	
<b>Extraordinary and Miscellaneous Expenses</b>	<b>5-02-10-030</b>	<b>33,900.00</b>	
<b>Other Professional Services</b>	<b>5-02-11-990</b>	<b>56,916.86</b>	
<b>Other General Services</b>	<b>5-02-12-990</b>	<b>4,891,850.12</b>	
<b>Janitorial Services</b>	<b>5-02-12-020</b>	<b>48,681.79</b>	
<b>Security Services</b>	<b>5-02-12-030</b>	<b>20,000.00</b>	
<b>Repairs &amp; Maintenance - Machinery and Equipment</b>	<b>5-02-13-050</b>	<b>6,400.00</b>	
<b>Repairs &amp; Maintenance - Transportation Equipment</b>	<b>5-02-13-060</b>	<b>208,178.21</b>	
<b>Subsidies - Others</b>	<b>5-02-14-990</b>	<b>448,500.00</b>	
<b>Taxes, Duties &amp; Licenses</b>	<b>5-02-15-010</b>	<b>10,652.00</b>	
<b>Fidelity Bond Premium</b>	<b>5-02-15-020</b>	<b>3,375.00</b>	
<b>Insurance Expenses</b>	<b>5-02-15-030</b>	<b>41,696.40</b>	
<b>Printing &amp; Publication Expenses</b>	<b>5-02-99-020</b>	<b>52,149.34</b>	
<b>Subscription Expense</b>	<b>5-02-99-070</b>	<b>6,699.00</b>	
<b>GRAND TOTAL</b>		<b>135,357,444.03</b>	<b>135,357,444.03</b>

**POST- CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
AS OF THE QUARTER ENDED MARCH 31, 2023  
FUND 101**

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

<b>PARTICULARS</b>	<b>ACCOUNT CODE</b>	<b>DEBIT</b>	<b>CREDIT</b>
Petty Cash Fund	1-01-01-020	10,000.00	
Cash In Bank, LCCA	1-01-02-010	11,652,063.03	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	130,356.02	
Receivables- Disallowances/ Charges	1-03-05-010	16,154.97	
Advances for Payroll	1-99-01-020	16,920.00	
Advances to Officers & Employees	1-99-01-040	22,525.84	
Office Supplies Inventory	1-04-04-010	133,873.23	
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
<b>Sub Total</b>		<b>84,192,516.62</b>	<b>8,268,812.19</b>



<b>Sub Total Forwarded</b>		<b>84,192,516.62</b>	<b>8,268,812.19</b>
<b>Accumulated Depreciation - Transportation Equipmen</b>	<b>1-06-06-011</b>		<b>11,638,354.46</b>
<b>Due to GSIS</b>	<b>2-02-01-020</b>		<b>18,906.50</b>
<b>Due to PAG- IBIG</b>	<b>2-02-01-030</b>		<b>12,200.00</b>
<b>Due to National Government Agencies</b>	<b>2-02-01-050</b>		<b>2,204,466.87</b>
<b>Due to LGU</b>	<b>2-02-01-070</b>		<b>1,309,365.21</b>
<b>Due to Central Office</b>	<b>2-03-01-010</b>		<b>221,809.69</b>
<b>Other Payables</b>	<b>2-99-99-990</b>		<b>10.00</b>
<b>Accumulated Surplus/ (Deficit)</b>	<b>3-01-01-010</b>		<b>60,518,591.70</b>
<b>GRAND TOTAL</b>		<b>84,192,516.62</b>	<b>84,192,516.62</b>

-

-

**Annex A**

**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

<b>ASSETS</b>	<b>Amount</b>
	<u><b>CY 2023</b></u>
<b>Current Assets</b>	
Cash and Cash Equivalents	11,792,419.05
Receivables	16,154.97
Inventories	474,161.98
Other Current Assets	39,445.84
<b>Total Current Assets</b>	<u><b>12,322,181.84</b></u>
<b>Non - Current Assets</b>	
Property, Plant and Equipment	51,910,338.27
Other Non-Current Assets	52,829.86
<b>Total Non-Current Assets</b>	<u><b>51,963,168.13</b></u>
<b>Total Assets</b>	<u><b>64,285,349.97</b></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Financial Liabilities	-
Inter- Agency Payables	3,544,938.58
Intra- Agency Payables	221,809.69
<b>Total Current Liabilities</b>	<u><b>3,766,748.27</b></u>
<b>Non- Current Liabilities</b>	
Financial Liabilities	
Trust Liabilities	-
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	10.00
<b>Total Non-Current Liabilities</b>	<u><b>10.00</b></u>
<b>Total Liabilities</b>	<u><b>3,766,758.27</b></u>
<b>NET ASSETS/ EQUITY</b>	
Accumulated Surplus/ (Deficit)	60,518,591.70
<b>Total Net Assets/ Equity</b>	<u><b>60,518,591.70</b></u>
<b>Total Liabilities and Net Assets/ Equity</b>	<u><b>64,285,349.97</b></u>

-

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL POSITION**  
**FUND 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

	Amount
	<u>CY 2023</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Cash and Cash Equivalents</b>	<u>11,792,419.05</u>
Cash on Hand	10,000.00
Cash- Collecting Officer	10,000.00
Petty Cash	-
Cash in Bank - Local Currency	11,652,063.03
Cash in Bank - Local Currency, Current Account	11,652,063.03
Treasury/ Agency Cash Accounts	130,356.02
Cash- Treasury/ Agency Deposit, Regular	130,356.02
Cash- Tax Remittance Advice	-
<b>Receivables</b>	<u>16,154.97</u>
Inter- Agency Receivables	-
Due from LGUs	-
Other Receivables	16,154.97
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	16,154.97
<b>Inventories</b>	474,161.98
Inventory Held For Consumption	474,161.98
Office Supplies Inventory	133,873.23
Other Supplies and Materials Inventory	1,248.75
Semi-Expendable- Office Equipment	-
Semi-Expendable- Medical Equipment	-
Semi-Expendable- ICT Equipment	339,040.00
Semi-Expendable- Communication Equipment	-
Semi-Expendable- Other Machinery & Equipment	-
Semi-Expendable- Furniture & Fixture	-



<b>Other Current Assets</b>	<b>39,445.84</b>
<b>Advances</b>	<b>39,445.84</b>
Advances for Payroll	16,920.00
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	22,525.84
Advances to Contractors	-
<b>TOTAL CURRENT ASSETS</b>	<b><u>12,322,181.84</u></b>
<b>Non- Current Assets</b>	
<b>Property, Plant and Equipment</b>	<b>51,910,338.27</b>
<b>Land</b>	<b>535,714.00</b>
Land	535,714.00
Accumulated Impairment Losses- Land	-
	<u>535,714.00</u>
<b>Buildings and Other Structures</b>	<b>46,079,870.27</b>
Buildings	49,837,420.44
Accumulated Depreciation-Buildings	(3,757,550.17)
Net Value	<u>46,079,870.27</u>
<b>Machinery and Equipment</b>	<b>3,650,051.89</b>
Office Equipment	1,982,178.00
Accumulated Depreciation - Office Equipment	(956,564.50)
Net Value	<u>1,025,613.50</u>
<b>Information and Communication Technology Equipment</b>	<b>2,785,993.05</b>
Accumulated Depreciation - Info & Comm. Tech. Equipment	(2,236,631.33)
Net Value	<u>549,361.72</u>
<b>Communication Equipment</b>	<b>-</b>
Accumulated Depreciation - Communication Equipment	-
Net Value	<u>-</u>
<b>Disaster Response and Rescue Equipment</b>	<b>2,872,000.00</b>
Accumulated Depreciation - Printing Equipment	(796,923.33)
Net Value	<u>2,075,076.67</u>
<b>Transportation Equipment</b>	<b>1,205,844.97</b>
Motor Vehicles	12,844,199.43
Accumulated Depreciation - Motor Vehicles	(11,638,354.46)
Net Value	<u>1,205,844.97</u>



<b>Furniture, Fixtures and Books</b>	<b>438,857.14</b>
<b>Furniture and Fixtures</b>	<b>960,000.00</b>
<b>Accumulated Depreciation - Furniture and Fixture</b>	<b>(521,142.86)</b>
<b>Net Value</b>	<b>438,857.14</b>
<b>Other Property, Plant and Equipment</b>	<b>-</b>
<b>Other Property, Plant and Equipment</b>	<b>-</b>
<b>Accumulated Depreciation - Other PPE</b>	<b>-</b>
<b>Net Value</b>	<b>-</b>
<b>Other Non- Current Assets</b>	<b>52,829.86</b>
<b>Deposits</b>	<b>52,829.86</b>
<b>Guaranty Deposits</b>	<b>52,829.86</b>
<b>Other Assets</b>	<b>-</b>
<b>Other Assets</b>	<b>-</b>
<b>Accumulated Impairment Losses - Other Asset</b>	<b>-</b>
<b>Net Value</b>	<b>-</b>
<b>TOTAL NON - CURRENT ASSETS</b>	<b>51,963,168.13</b>
<b>TOTAL ASSETS</b>	<b>64,285,349.97</b>
<b>LIABILITIES AND NET ASSETS/ EQUITY</b>	
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<b>-</b>
<b>Payables</b>	<b>-</b>
<b>Accounts Payable</b>	<b>-</b>
<b>Other Payable</b>	<b>-</b>
<b>Inter- Agency Payables</b>	<b>3,544,938.58</b>
<b>Due to BIR</b>	<b>-</b>
<b>Due to GSIS</b>	<b>18,906.50</b>
<b>Due to PAG-IBIG</b>	<b>12,200.00</b>
<b>Due to Philhealth</b>	<b>-</b>
<b>Due to NGAs</b>	<b>2,204,466.87</b>
<b>Due to LGUs</b>	<b>1,309,365.21</b>
<b>Due to Other Funds</b>	<b>-</b>
<b>Intra- Agency Payables</b>	<b>221,809.69</b>
<b>Due to Central Office</b>	<b>221,809.69</b>

<b>Trust Liabilities</b>	<u>-</u>
<b>Trust Liabilities</b>	-
<b>Guaranty/ Security Deposit Payable</b>	-
<b>Other Payables</b>	<u>10.00</u>
<b>Other Payables</b>	10.00
<b>Deferred Credits/ Unearned Income</b>	<u>-</u>
<b>Other Deferred Credits</b>	-
<b>Total Current Liabilities</b>	<b>3,766,758.27</b>
<b>TOTAL LIABILITIES</b>	<u><b>3,766,758.27</b></u>
<b>NET ASSETS/ EQUITY</b>	
<b>Accumulated Surplus/ (Deficit)</b>	<b>60,518,591.70</b>
<b>TOTAL NET ASSETS/ EQUITY</b>	<u><b>60,518,591.70</b></u>
<b>TOTAL LIABILITIES AND NET ASSETS/ EQUITY</b>	<u><u><b>64,285,349.97</b></u></u>
	-



**Annex B**

**DILG- REGION XIII (CARAGA)  
STATEMENT OF FINANCIAL PERFORMANCE  
FUND 101  
AS OF THE QUARTER ENDED MARCH 31, 2023**

	<b>Amount</b>
	<b><u>CY 2023</u></b>
<b>Revenue</b>	
	<b><u>2,706.72</u></b>
<b>Total Revenue</b>	<b><u>2,706.72</u></b>
<b>Less: Current Operating Expenses</b>	
<b>Personnel Services</b>	<b>42,067,319.12</b>
<b>Maintenance and Other Operating Expenses</b>	<b>8,649,108.29</b>
<b>Non-Cash Expenses</b>	<b>-</b>
<b>Total Current Operating Expenses</b>	<b><u>50,716,427.41</u></b>
<b>Surplus/ (Deficit) from Current Operations</b>	<b><u>(50,713,720.69)</u></b>
<b>Net Financial Assistance/ Subsidy</b>	<b>55,726,963.67</b>
<b>Sale of Assets</b>	<b>-</b>
<b>Loss on Assets</b>	<b><u>-</u></b>
<b>Surplus/ (Deficit) for the period</b>	<b><u><u>5,013,242.98</u></u></b>

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

	<b>AMOUNT</b>
	<b><u>CY 2023</u></b>
<b>Revenue</b>	<b><u>2,706.72</u></b>
<b>Other Non- Operating Income</b>	<b>2,706.72</b>
Miscellaneous Income	2,706.72
Income from Grants and Donations in Kind	-
Gain on Sale of PPE	-
<b>Less: Current Operating Expenses</b>	
<b>Personnel Services</b>	
Salaries and Wages- Regular	29,960,668.23
<b>Total Salaries and Wages</b>	<b><u>29,960,668.23</u></b>
<b>Other Compensation</b>	
Personal Economic Relief Allowance (PERA)	1,050,090.91
Representation Allowance (RA)	1,324,500.00
Transportation Allowance (TA)	1,324,500.00
Clothing/ Uniform Allowance	1,008,000.00
Hazard Pay	
Overtime and Night Pay	
Mid Year Bonus	
Year- End Bonus	
Performance- Based Bonus	
Collective Negotiation Agreement	
Personnel Enhancement Incentive	
Cash Gift	
Other Bonuses and Allowances	
<b>Total Other Compensation</b>	<b><u>4,707,090.91</u></b>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	3,574,228.24
PAG-IBIG Contributions	53,000.00
Philhealth Contributions	576,584.75
Employees Compensation Insurance Premiums	53,000.00



<b>Total Personnel Benefit Contributions</b>	<b><u>4,256,812.99</u></b>
<b>Other Personnel Benefits</b>	
Other Personnel Benefits	3,128,386.27
Terminal Leave Benefits	14,360.72
<b>Total Other Personnel Benefits</b>	<b><u>3,142,746.99</u></b>
<b>Total Personnel Services</b>	<b><u>42,067,319.12</u></b>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
Traveling Expenses- Local	646,978.00
<b>Total Traveling Expenses</b>	<b><u>646,978.00</u></b>
<b>Training Expenses</b>	
Training Expenses	1,083,643.43
<b>Total Training Expenses</b>	<b><u>1,083,643.43</u></b>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	98,555.00
Accountable Forms Expenses	
Drugs and Medicine Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	98,803.26
Other Supplies and Materials Expenses	19,976.95
<b>Semi- Expendable Machinery &amp; Equipment Expenses</b>	
Office Equipment	
Information and Communication Technology Equipment	
Medical Equipment	
Communication Equipment	
Sports Equipment	2,990.00
Other Machinery Equipment	
Furniture and Fixture	
<b>Total Supplies and Materials Expenses</b>	<b><u>220,325.21</u></b>
<b>Utility Expenses</b>	
Water Expenses	33,920.34
Electricity Expenses	375,522.59
<b>Total Utility Expenses</b>	<b><u>409,442.93</u></b>

**Communication Expenses**

Postage and Courier Services	826.00
Telephone Expenses	173,679.00
Internet Subscription Expenses	114,997.00
Cable, Satellite, Telegraph, and Radio Expenses	2,718.00

Total Communication Expenses	<u>292,220.00</u>
------------------------------	-------------------

**Awards/ Rewards and Prizes**

Awards/ Rewards Expenses	616,000.00
Prizes	-

Total Awards/ Rewards and Prizes	<u>616,000.00</u>
----------------------------------	-------------------

**Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses	33,900.00
--	-----------

Total Extraordinary Expenses	<u>33,900.00</u>
------------------------------	------------------

**Professional Services**

Other Professional Services	56,916.86
Consultancy Services	-

Total Professional Services	<u>56,916.86</u>
-----------------------------	------------------

**General Services**

Janitorial Services	48,681.79
Security Services	20,000.00
Other General Services	4,891,850.12

Total General Services	<u>4,960,531.91</u>
------------------------	---------------------

**Repairs and Maintenance**

Repair and Maintenance- Building & Other Structure	-
--	---

Repair and Maintenance- Machinery and Equipment	6,400.00
Repair and Maintenance- Transportation Equipment	208,178.21

Total Repair and Maintenance	<u>214,578.21</u>
------------------------------	-------------------

**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses	10,652.00
Fidelity Bond Premiums	3,375.00



Insurance Expenses	41,696.40
Membership Dues and Contribution to Organization	
Total Taxes, Insurance Premiums and Other Fees	<u>55,723.40</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	52,149.34
Representation Expenses	
Transportation and Delivery Expenses	
Rent/Lease Expenses	
Subscription Expenses	6,699.00
Advertising Expenses	
Total Other Maintenance and Operating Expenses	<u>58,848.34</u>
Total Maintenance and Other Operating Expenses	8,649,108.29
Non- Cash Expenses	
Depreciation	
Depreciation- Building	-
Depreciation- Land Improvements	
Depreciation- Machinery and Equipment	
Depreciation- Transportation Equipment	
Depreciation- Furniture, Fixtures and Books	
Depreciation- Other Property, Plant and Equipment	
Total Depreciation	<u>-</u>
Impairment Loss	
Impairment Loss- Other Asset	-
Total Impairment Loss	<u>-</u>
Total Non- Cash Expenses	<u>-</u>
Current Operating Expenses	<u>50,716,427.41</u>
Surplus (Deficit) from Current Operations	<u>(50,713,720.69)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	46,711,917.98
Subsidy from Other NGAs	
Subsidy from Central Office	9,463,545.69
Subsidy from Central Office- Non Cash	
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>56,175,463.67</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	-
Subsidies to Regional Offices/ Staff Bureaus	

<b>Subsidies- Others</b>	<b><u>448,500.00</u></b>
<b>Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs</b>	<b><u>448,500.00</u></b>
<b>Net Financial Assistance/ Subsidy</b>	<b><u>55,726,963.67</u></b>
<b>Other Non- Operating Income</b>	
<b>Gains</b>	
<b>Gain on Sale of PPE</b>	<b><u>-</u></b>
<b>Total Gains</b>	<b><u>-</u></b>
<b>Losses</b>	
<b>Loss on Sale of PPE</b>	
<b>Loss on Assets</b>	<b><u>-</u></b>
<b>Total Losses</b>	<b><u>-</u></b>
<b>Surplus (Deficit) for the period</b>	<b><u><u>5,013,242.98</u></u></b>



**DILG- REGION XIII (CARAGA)**  
**STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

AMOUNT

CY 2023**Cash Flows From Operating Activities****Cash Inflows**

Receipt of Notice of Cash Allocations	43,056,000.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	9,463,545.69
Receipt of Inter- Agency Fund Transfers	1,100,000.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	114,884.63
Other Receipts	3,802,510.19
<b>Total Cash Inflows</b>	<u><b>57,536,940.51</b></u>

**Cash Outflows**

Remittance to National Treasury	(130,356.02)
Payment of Expenses	(34,112,022.60)
Purchase of Inventories	(28,026.76)
Grant of Cash Advances	(497,079.20)
 Remittance of Personnel Benefit Contributions and Mandatory Deductions	 (14,408,768.86)
Tax Remittance Advice	(3,655,917.98)
Grant of Financial Assistance/ Subsidy	(448,500.00)
Release of Inter-Agency Fund Transfers	(519,248.60)
Release of Intra-Agency Fund Transfers	(137,287.95)
Reversal of Unutilized NCA	-
<b>Total Cash Outflows</b>	<u><b>(53,937,207.97)</b></u>

**Net Cash Provided by (Used in) Operating Activities****3,599,732.54****Cash Outflow**

Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	-
Office Equipment	-

**Net Cash Provided by (Used in) Investing Activities**-**Cash Flows from Financing Activities**

-

**Cash and Cash Equivalents, January 1, 2023****8,192,686.51****Cash and Cash Equivalents, March 31, 2023****11,792,419.05**

**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF CASH FLOWS**  
**FUND 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

	Amount
	<u>CY 2023</u>
<b>Cash Flows From Operating Activities</b>	
<b>Cash Inflows</b>	
Receipt of Notice of Cash Allocations	<u>43,056,000.00</u>
Receipt of Notice of Cash Allocations	43,056,000.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>9,463,545.69</u>
Subsidy from Central Office	9,463,545.69
Receipt of Inter- Agency Fund Transfers	<u>1,100,000.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,100,000.00
Receipt of funds for other inter-agency transactions	
Receipt of Intra- Agency Fund Transfers	<u>-</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	-
Trust Receipts	<u>114,884.63</u>
Collection of Other Trust Receipts	114,884.63
Other Receipts	<u>3,802,510.19</u>
Receipt of refund of cash advances	146,592.21
Receipt of Cash- Tax Remittance Advice	3,655,917.98
Other Miscellaneous Receipts	
<b>Total Cash Inflows</b>	<u>57,536,940.51</u>
<b>Cash Outflows</b>	
Remittance to National Treasury	<u>(130,356.02)</u>



<b>Payment of Expenses</b>	<b><u>(34,112,022.60)</u></b>
<b>Payment of Personnel Services</b>	<b>(24,132,956.10)</b>
<b>Payment of Maintenance and other Operating Expenses</b>	<b>(9,979,066.50)</b>
<b>Purchase of Inventories</b>	<b><u>(28,026.76)</u></b>
<b>Purchase of Inventories held for consumption</b>	<b>(28,026.76)</b>
<b>Grant of Cash Advances</b>	<b><u>(497,079.20)</u></b>
<b>Advances for Payroll</b>	<b>(138,676.86)</b>
<b>Advances to Officers and Employees</b>	<b>(340,626.28)</b>
<b>Advances to Special Disbursing Officer</b>	<b>(17,776.06)</b>
<b>Advances to Contractors</b>	<b>-</b>
<b>Advances for Operating Expenses</b>	<b>-</b>
<b>Remittance of Personnel Benefit Contributions and Mandatory Deductions</b>	<b><u>(14,408,768.86)</u></b>
<b>Remittance of taxes withheld not covered by TRA</b>	<b>(5,362.50)</b>
<b>Remittance to GSIS/Pag-ibig/Philhealth</b>	<b>(9,605,000.67)</b>
<b>Remittance of other payables</b>	<b>(4,798,405.69)</b>
<b>Adjustments</b>	
<b>Tax Remittance Advice</b>	<b><u>(3,655,917.98)</u></b>
<b>Grant of Financial Assistance/ Subsidy</b>	<b><u>(448,500.00)</u></b>
<b>Grant of Other Subsidies</b>	<b>(448,500.00)</b>
<b>Grant of Financial Assistance to LGUs</b>	
<b>Release of Inter-Agency Fund Transfers</b>	<b><u>(519,248.60)</u></b>
<b>Release of Intra-Agency Fund Transfers</b>	<b>(137,287.95)</b>
<b>Reversal of Unutilized NCA</b>	<b><u>-</u></b>
<b>Total Cash Outflows</b>	<b><u>(53,937,207.97)</u></b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b><u>3,599,732.54</u></b>
<b>Cash Flows from Investing Activities</b>	
<b>Purchase of Motor Vehicle</b>	<b>-</b>
<b>Construction of Buildings &amp; Other Structure</b>	<b>-</b>
<b>Information and Communication Technology Equipment</b>	
<b>Machinery and Office Equipment</b>	<b>-</b>
<b>Net Cash Provided by (Used in) Investing Activities</b>	<b><u>-</u></b>

**Cash Flows from Financing Activities**

-

**Cash and Cash Equivalents, January 1, 2023**

**8,192,686.51**

**Cash and Cash Equivalents, March 31, 2023**

**11,792,419.05**



**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**AS OF THE QUARTER ENDED MARCH 31, 2023**

	<b>Amount</b>
	<b><u>CY 2023</u></b>
<b>Balance at January 1, 2023</b>	<b>57,754,232.50</b>
<b>Changes in Accounting Policy</b>	
<b>Prior Period Adjustments/ Unrecorded Income and Expense</b>	<b>(2,248,883.78)</b>
<b>Other Adjustments</b>	
<b>Restated Balance</b>	<b><u>55,505,348.72</u></b>
<b>Change in Net Assets/ Equity for the Calendar Year</b>	
 <b>Adjustment of net revenue recognized directly in net asset</b>	
<b>Surplus for the period</b>	<b><u>5,013,242.98</u></b>
 <b>Total recognized revenue and expenses for the period</b>	<b><u>5,013,242.98</u></b>
<b>Others</b>	
 <b>Balance as of March 31, 2023</b>	<b><u>60,518,591.70</u></b>