

**PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED JUNE 30, 2023
FUND 101**

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash In Bank, LCCA	1-01-02-020	22,604,875.40	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	370,706.40	
Advances for Payroll	1-99-01-020	10,630.32	
Advances to Officers & Employees	1-99-01-040	37,437.04	
Office Supplies Inventory	1-04-04-010	50,246.41	
Other Supplies and Materials Inventory	1-04-04-990	72,043.75	
Semi- Expendable- ICT Equipment	1-04-05-030	663,040.00	
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	12,135,699.43	
Computer Software	1-08-01-020	235,356.00	
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 Rescue Equipment	1-06-05-091		796,923.33
Sub Total		95,216,170.10	8,268,812.19

Sub Total Forwarded		95,216,170.10	8,268,812.19
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,638,354.46
Accounts Payable	2-01-01-010		1,426,112.76
Due to BIR	2-02-01-010		372.00
Due to GSIS	2-02-01-020		2,824.94
Due to PAG- IBIG	2-02-01-030		400.00
Due to PHILHEALTH	2-02-01-040		22.38
Due to LGU	2-02-01-070		1,908,713.21
Due to Central Office	2-03-01-060		7,120.25
Other Payables	2-99-99-990		100.00
Accumulated Surplus/ (Deficit)	3-01-01-010		56,974,647.48
Subsidy from National Government	4-03-01-010		109,656,004.54
Subsidy from Central Office	4-03-01-060		46,801,981.69
Miscellaneous Income	4-06-09-990		2,706.72
Salaries & Wages - Regular	5-01-01-010	59,613,890.11	
PERA	5-01-02-010	2,093,272.73	
Representation Allowance	5-01-02-020	2,655,875.00	
Transportation Allowance	5-01-02-030	2,655,875.00	
Clothing Allowance	5-01-02-040	1,026,000.00	
Mid/Year - Bonus	5-01-02-160	9,921,327.00	
Performance-Based Bonus	5-01-02-990 14	6,306,050.60	
RLIP Contribution	5-01-03-010	7,141,645.98	
PAG-IBIG Contribution	5-01-03-020	105,100.00	
PHIC Contribution	5-01-03-030	1,144,824.04	
ECIP Contribution	5-01-03-040	105,100.00	
Terminal Leave Benefits	5-01-04-030	6,833,716.48	
Other Personnel Benefits	5-01-04-990	3,265,744.63	
Travelling Expenses - Local	5-02-01-010	2,561,223.89	
Sub Total		200,645,815.56	236,688,172.62

Sub Total Forwarded		200,645,815.56	236,688,172.62
Training Expenses	5-02-02-010	7,261,418.54	
Office Supplies Expenses	5-02-03-010	389,261.11	
Fuel, Oil & Lubricants	5-02-03-090	278,147.89	
Semi-Expendable Expense- Office Equipment	5-02-03-210	127,900.00	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	5,500.00	
Semi- Expendable Expenses-Other M & E	5-02-03-210	5,600.00	
Semi- Expendable Expenses- Medical	5-02-03-210	1,350.00	
Semi- Expendable Expenses- Sports	5-02-03-210	2,990.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	89,683.00	
Other Supplies and Materials Expenses	5-02-03-990	428,830.79	
Water Expenses	5-02-04-010	89,367.91	
Electricity Expenses	5-02-04-020	777,800.74	
Postage & Courier Services	5-02-05-010	25,027.61	
Telephone Expenses	5-02-05-020	406,046.83	
Internet Subscription Expenses	5-02-05-030	329,994.00	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	6,510.00	
Awards/Rewards Expenses	5-02-06-010	651,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	67,800.00	
Other Professional Services	5-02-11-990	255,628.57	
Other General Services	5-02-12-990	11,860,386.76	
Janitorial Services	5-02-12-020	118,540.94	
Security Services	5-02-12-030	238,324.34	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	473,475.90	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	71,550.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	328,915.47	
Assistance to LGUs	5-02-14-030	708,500.00	
Subsidies - Others	5-02-14-990	10,530,685.15	
Taxes, Duties & Licenses	5-02-15-010	18,342.00	
Sub Total		236,194,393.11	236,688,172.62

Sub Total Forwarded		236,194,393.11	236,688,172.62
Fidelity Bond Premium	5-02-15-020	20,703.75	
Insurance Expenses	5-02-15-030	70,792.42	
Printing & Publication Expenses	5-02-99-020	365,855.34	
Rent/Lease Expenses	5-02-99-050	18,000.00	
Subscription Expense	5-02-99-070	18,428.00	
GRAND TOTAL		236,688,172.62	236,688,172.62

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**POST- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED JUNE 30, 2023
FUND 101**

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Petty Cash Fund	1-01-01-020	10,000.00	
Cash In Bank, LCCA	1-01-02-020	22,604,875.40	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	370,706.40	
Advances for Payroll	1-99-01-020	10,630.32	
Advances to Officers & Employees	1-99-01-040	37,437.04	
Office Supplies Inventory	1-04-04-010	50,246.41	
Other Supplies and Materials Inventory	1-04-04-990	72,043.75	
Semi- Expendable- ICT Equipment	1-04-05-030	663,040.00	
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	12,135,699.43	
Computer Software	1-08-01-020	235,356.00	
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 Rescue	1-06-05-091		796,923.33
Sub Total		95,216,170.10	8,268,812.19

Sub Total Forwarded		95,216,170.10	8,268,812.19
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,638,354.46
Accounts Payable	2-01-01-010		1,426,112.76
Due to BIR	2-02-01-010		372.00
Due to GSIS	2-02-01-020		2,824.94
Due to PAG- IBIG	2-02-01-030		400.00
Due to PHILHEALTH	2-02-01-040		22.38
Due to LGU	2-02-01-070		1,908,713.21
Due to Central Office	2-03-01-060		7,120.25
Other Payables	2-99-99-990		100.00
Accumulated Surplus/ (Deficit)	3-01-01-010		71,963,337.91
GRAND TOTAL		95,216,170.10	95,216,170.10

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Annex A

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023

ASSETS	Amount
	<u>CY 2023</u>
Current Assets	
Cash and Cash Equivalents	22,985,581.80
Receivables	-
Inventories	785,330.16
Other Current Assets	48,067.36
Total Current Assets	<u>23,818,979.32</u>
Non - Current Assets	
Property, Plant and Equipment	51,437,194.27
Other Non-Current Assets	52,829.86
Total Non-Current Assets	<u>51,490,024.13</u>
Total Assets	<u>75,309,003.45</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,426,112.76
Inter- Agency Payables	1,912,332.53
Intra- Agency Payables	7,120.25
Total Current Liabilities	<u>3,345,565.54</u>
Non- Current Liabilities	
Financial Liabilities	
Trust Liabilities	-
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	100.00
Total Non-Current Liabilities	<u>100.00</u>
Total Liabilities	<u>3,345,665.54</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	71,963,337.91
Total Net Assets/ Equity	<u>71,963,337.91</u>
Total Liabilities and Net Assets/ Equity	<u>75,309,003.45</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023

Annex A1

	Amount
	<u>CY 2023</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>22,985,581.80</u>
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	22,604,875.40
Cash in Bank - Local Currency, Current Account	22,604,875.40
Treasury/ Agency Cash Accounts	370,706.40
Cash- Treasury/ Agency Deposit, Regular	370,706.40
Cash- Tax Remittance Advice	-
Receivables	<u>-</u>
Inter- Agency Receivables	-
Due from LGUs	-
Intra- Agency Receivables	
Due from Central Office	
Due from Bureaus	
Due from Regional Offices	
Due from Operating Units	
Other Receivables	-
Due from Officers & Employees	-
Receivables - Disallowances/ Charges	-
Due from NGOs/ People's Organization	-
Inventories	785,330.16
Inventory Held For Consumption	785,330.16
Office Supplies Inventory	50,246.41
Other Supplies and Materials Inventory	72,043.75
Semi-Expendable- Office Equipment	-

Semi-Expendable- Medical Equipment	-
Semi-Expendable- ICT Equipment	663,040.00
Semi-Expendable- Communication Equipment	-
Semi-Expendable- Other Machinery & Equipment	-
Semi-Expendable- Furniture & Fixture	-
Other Current Assets	48,067.36
Advances	48,067.36
Advances for Payroll	10,630.32
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	37,437.04
Advances to Contractors	-
TOTAL CURRENT ASSETS	23,818,979.32
Non- Current Assets	
Property, Plant and Equipment	51,437,194.27
Land	535,714.00
Land	535,714.00
Accumulated Impairment Losses- Land	-
	<u>535,714.00</u>
Buildings and Other Structures	46,079,870.27
Buildings	49,837,420.44
Accumulated Depreciation-Buildings	(3,757,550.17)
Net Value	<u>46,079,870.27</u>
Machinery and Equipment	3,885,407.89
Office Equipment	1,982,178.00
Accumulated Depreciation - Office Equipment	(956,564.50)
Net Value	<u>1,025,613.50</u>
Information and Communication Technology Equipment	2,785,993.05
Accumulated Depreciation - Info & Comm. Tech. Equipment	(2,236,631.33)
Net Value	<u>549,361.72</u>
Communication Equipment	-
Accumulated Depreciation - Communication Equipment	-
Net Value	<u>-</u>
Computer Software	235,356.00
Accumulated Depreciation - Computer Software	-
Net Value	<u>235,356.00</u>
Disaster Response and Rescue Equipment	2,872,000.00
Accumulated Depreciation - Printing Equipment	(796,923.33)
Net Value	<u>2,075,076.67</u>

Transportation Equipment	497,344.97
Motor Vehicles	12,135,699.43
Accumulated Depreciation - Motor Vehicles	(11,638,354.46)
Net Value	497,344.97
Furniture, Fixtures and Books	438,857.14
Furniture and Fixtures	960,000.00
Accumulated Depreciation - Furniture and Fixture	(521,142.86)
Net Value	438,857.14
Other Property, Plant and Equipment	-
Other Property, Plant and Equipment	-
Accumulated Depreciation - Other PPE	-
Net Value	-
Other Non- Current Assets	52,829.86
Deposits	52,829.86
Guaranty Deposits	52,829.86
Other Assets	-
Other Assets	-
Accumulated Impairment Losses - Other Asset	-
Net Value	-
TOTAL NON - CURRENT ASSETS	51,490,024.13
TOTAL ASSETS	75,309,003.45
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	1,426,112.76
Payables	1,426,112.76
Accounts Payable	1,426,112.76
Inter- Agency Payables	1,912,332.53
Due to BIR	372.00
Due to GSIS	2,824.94
Due to PAG-IBIG	400.00
Due to Philhealth	22.38
Due to NGAs	0.00
Due to LGUs	1,908,713.21
Due to Other Funds	-

Intra- Agency Payables	7,120.25
Due to Central Office	7,120.25
Trust Liabilities	-
Trust Liabilities	-
Guaranty/ Security Deposit Payable	-
Other Payables	100.00
Other Payables	100.00
Deferred Credits/ Unearned Income	-
Other Deferred Credits	-
Total Current Liabilities	3,345,665.54
TOTAL LIABILITIES	3,345,665.54
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	71,963,337.91
TOTAL NET ASSETS/ EQUITY	71,963,337.91
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	75,309,003.45

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Annex B

**DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023**

	Amount
	<u>CY 2023</u>
Revenue	
	<u>2,706.72</u>
Total Revenue	<u>2,706.72</u>
Less: Current Operating Expenses	
Personnel Services	102,868,421.57
Maintenance and Other Operating Expenses	27,364,395.80
Non-Cash Expenses	-
	<u>130,232,817.37</u>
Surplus/ (Deficit) from Current Operations	<u>(130,230,110.65)</u>
Net Financial Assistance/ Subsidy	145,218,801.08
Sale of Assets	-
Loss on Assets	-
	<u>14,988,690.43</u>
Surplus/ (Deficit) for the period	<u>14,988,690.43</u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023

	AMOUNT
	<u>CY 2023</u>
Revenue	<u>2,706.72</u>
Other Non- Operating Income	2,706.72
Miscellaneous Income	2,706.72
Income from Grants and Donations in Kind	-
Gain on Sale of PPE	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	59,613,890.11
Total Salaries and Wages	<u>59,613,890.11</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	2,093,272.73
Representation Allowance (RA)	2,655,875.00
Transportation Allowance (TA)	2,655,875.00
Clothing/ Uniform Allowance	1,026,000.00
Hazard Pay	
Overtime and Night Pay	
Mid Year Bonus	9,921,327.00
Year- End Bonus	
Performance- Based Bonus	6,306,050.60
Collective Negotiation Agreement	
Personnel Enhancement Incentive	
Cash Gift	
Other Bonuses and Allowances	
Total Other Compensation	<u>24,658,400.33</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	7,141,645.98
PAG-IBIG Contributions	105,100.00
Philhealth Contributions	1,144,824.04
Employees Compensation Insurance Premiums	105,100.00

Total Personnel Benefit Contributions	<u>8,496,670.02</u>
Other Personnel Benefits	
Other Personnel Benefits	3,265,744.63
Terminal Leave Benefits	6,833,716.48
Total Other Personnel Benefits	<u>10,099,461.11</u>
Total Personnel Services	<u>102,868,421.57</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	2,561,223.89
Total Traveling Expenses	<u>2,561,223.89</u>
Training Expenses	
Training Expenses	7,261,418.54
Total Training Expenses	<u>7,261,418.54</u>
Supplies and Materials Expenses	
Office Supplies Expenses	389,261.11
Accountable Forms Expenses	
Drugs and Medicine Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	278,147.89
Other Supplies and Materials Expenses	428,830.79
Semi- Expendable Machinery & Equipment Expenses	
Office Equipment	127,900.00
Information and Communication Technology Equipment	5,500.00
Medical Equipment	1,350.00
Sports Equipment	2,990.00
Other Machinery Equipment	5,600.00
Furniture and Fixture	89,683.00
Total Supplies and Materials Expenses	<u>1,329,262.79</u>
Utility Expenses	
Water Expenses	89,367.91
Electricity Expenses	777,800.74
Total Utility Expenses	<u>867,168.65</u>

Communication Expenses

Postage and Courier Services	25,027.61
Telephone Expenses	406,046.83
Internet Subscription Expenses	329,994.00
Cable, Satellite, Telegraph, and Radio Expenses	6,510.00

Total Communication Expenses	<u>767,578.44</u>
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Awards/ Rewards and Prizes

Awards/ Rewards Expenses	651,000.00
Prizes	-

Total Awards/ Rewards and Prizes	<u>651,000.00</u>
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Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	67,800.00
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Total Extraordinary Expenses	<u>67,800.00</u>
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Professional Services

Other Professional Services	255,628.57
Consultancy Services	-

Total Professional Services	<u>255,628.57</u>
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General Services

Janitorial Services	118,540.94
Security Services	238,324.34
Other General Services	11,860,386.76

Total General Services	<u>12,217,252.04</u>
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Repairs and Maintenance

Repair and Maintenance- Building & Other Structure	473,475.90
Repair and Maintenance- Machinery and Equipment	71,550.00
Repair and Maintenance- Transportation Equipment	328,915.47

Total Repair and Maintenance	<u>873,941.37</u>
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Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	18,342.00
Fidelity Bond Premiums	20,703.75
Insurance Expenses	70,792.42

Membership Dues and Contribution to Organization	
Total Taxes, Insurance Premiums and Other Fees	<u>109,838.17</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	365,855.34
Representation Expenses	
Transportation and Delivery Expenses	
Rent/Lease Expenses	18,000.00
Subscription Expenses	18,428.00
Advertising Expenses	
Total Other Maintenance and Operating Expenses	<u>402,283.34</u>
Total Maintenance and Other Operating Expenses	27,364,395.80
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>130,232,817.37</u>
Surplus (Deficit) from Current Operations	<u>(130,230,110.65)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	109,656,004.54
Subsidy from Other NGAs	
Subsidy from Central Office	46,801,981.69
Subsidy from Central Office- Non Cash	
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>156,457,986.23</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	708,500.00
Subsidies to Regional Offices/ Staff Bureaus	

Subsidies- Others	<u>10,530,685.15</u>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>11,239,185.15</u>
Net Financial Assistance/ Subsidy	<u>145,218,801.08</u>
Other Non- Operating Income	
Gains	
Gain on Sale of PPE	<u>-</u>
Total Gains	<u>-</u>
Losses	
Loss on Sale of PPE	
Loss on Assets	<u>-</u>
Total Losses	<u>-</u>
Surplus (Deficit) for the period	<u><u>14,988,690.43</u></u>

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023

	AMOUNT
	<u>CY 2023</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	102,075,966.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	46,801,981.69
Receipt of Inter- Agency Fund Transfers	2,200,000.00
Receipt of Intra- Agency Fund Transfers	-
Trust Receipts	114,884.63
Other Receipts	8,878,777.81
Total Cash Inflows	<u>160,071,610.13</u>
Cash Outflows	
Remittance to National Treasury	(370,706.40)
Payment of Expenses	(93,894,541.94)
Purchase of Inventories	(237,405.56)
Grant of Cash Advances	(1,784,232.62)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(28,630,132.63)
Tax Remittance Advice	(7,580,038.64)
Grant of Financial Assistance/ Subsidy	(10,562,685.15)
Release of Inter-Agency Fund Transfers	(1,502,745.24)
Release of Intra-Agency Fund Transfers	(493,479.01)
Reversal of Unutilized NCA	-
Total Cash Outflows	<u>(145,055,967.19)</u>
Net (Net Cash Provided by (Used in) Operating Activities	<u>15,015,642.94</u>
Cash Outflow	
Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	-
Office Equipment	-
Furniture and Fixture	-
Computer Software	(222,747.65)
Net Cash Provided by (Used in) Investing Activities	<u>(222,747.65)</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2023	<u>8,192,686.51</u>
Cash and Cash Equivalents, June 30, 2023	<u><u>22,985,581.80</u></u>

DILG- REGION XIII (CARAGA)
DETAILED STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2023

	Amount
	<u>CY 2023</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>102,075,966.00</u>
Receipt of Notice of Cash Allocations	102,075,966.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>46,801,981.69</u>
Subsidy from Central Office	46,801,981.69
Receipt of Inter- Agency Fund Transfers	<u>2,200,000.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	2,200,000.00
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>8,878,777.81</u>
Receipt of refund of cash advances	1,298,739.17
Receipt of Cash- Tax Remittance Advice	7,580,038.64
Other Miscellaneous Receipts	
Total Cash Inflows	<u>160,071,610.13</u>
Cash Outflows	
Remittance to National Treasury	<u>(370,706.40)</u>

Payment of Expenses	<u>(93,894,541.94)</u>
Payment of Personnel Services	(67,079,620.28)
Payment of Maintenance and other Operating Expenses	(26,814,921.66)
Purchase of Inventories	<u>(237,405.56)</u>
Purchase of Inventories held for consumption	(237,405.56)
Grant of Cash Advances	<u>(1,784,232.62)</u>
Advances for Payroll	(1,091,129.67)
Advances to Officers and Employees	(660,329.89)
Advances to Special Disbursing Officer	(32,773.06)
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(28,630,132.63)</u>
Remittance of taxes withheld not covered by TRA	(5,362.50)
Remittance to GSIS/Pag-ibig/Philhealth	(19,096,857.26)
Remittance of other payables	(9,527,912.87)
Adjustments	
Tax Remittance Advice	<u>(7,580,038.64)</u>
Grant of Financial Assistance/ Subsidy	<u>(10,562,685.15)</u>
Grant of Other Subsidies	(10,562,685.15)
Grant of Financial Assistance to LGUs	
Release of Inter-Agency Fund Transfers	(1,502,745.24)
Release of Intra-Agency Fund Transfers	(493,479.01)
Reversal of Unutilized NCA	<u>-</u>
Total Cash Outflows	<u>(145,055,967.19)</u>
Net Cash Provided by (Used in) Operating Activities	<u>15,015,642.94</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	
Machinery and Office Equipment	-
Furniture and Fixture	-
Purchase of Computer Software	(222,747.65)

Net Cash Provided by (Used in) Investing Activities

(222,747.65)

Cash Flows from Financing Activities

-

Cash and Cash Equivalents, January 1, 2023

8,192,686.51

Cash and Cash Equivalents, June 30, 2023

22,985,581.80

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED JUNE 30, 2023

	Amount
	<u>CY 2023</u>
Balance at January 1, 2023	57,754,232.50
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	(779,585.02)
Other Adjustments	
Restated Balance	<u>56,974,647.48</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	<u>14,988,690.43</u>
Total recognized revenue and expenses for the period	<u>14,988,690.43</u>
Others	
Balance as of June 30, 2023	<u>71,963,337.91</u>