

**PRE- CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED SEPTEMBER 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	26,196,360.90	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	1,127,418.40	
Advances for Payroll	1-99-01-020	12,899.09	
Advances to Officers & Employees	1-99-01-040	139,301.40	
Advances to Contractors	1-99-02-010	67,500.00	
Office Supplies Inventory	1-04-04-010	50,587.34	
Other Supplies and Materials Inventory	1-04-04-990	45,188.09	
Semi- Expendable- ICT Equipment	1-04-05-030	151,503.29	
Semi- Expendable- Other Mach. & Equipment	1-04-05-990	1,790.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	6,880.50	
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	3,093,625.05	
Motor Vehicles	1-06-06-010	11,349,671.43	
Computer Software	1-08-01-020	615,324.75	
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		2,260,985.54
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		796,923.33
Accumulated Depreciation - Computer Software	1-08-01-021		31,664.07
Sub Total		99,108,192.54	8,324,830.47

Sub Total Forwarded		99,108,192.54	8,324,830.47
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,349,671.43
Accounts Payable	2-01-01-010		185,951.00
Due to BIR	2-02-01-010		0.00
Due to GSIS	2-02-01-020		2,484.21
Due to PAG- IBIG	2-02-01-030		16,800.00
Due to PHILHEALTH	2-02-01-040		49,249.96
Due to LGU	2-02-01-070		2,234,351.20
Due to Central Office	2-03-01-060		1,349,078.48
Other Payables	2-99-99-990		17,470.00
Accumulated Surplus/ (Deficit)	3-01-01-010		57,071,508.91
Subsidy from National Government	4-03-01-010		156,666,083.66
Subsidy from Central Office	4-03-01-060		62,130,852.46
Subsidy from Central Office- Non Cash	4-03-01-060		631,582.47
Miscellaneous Income	4-06-09-990		64,361.97
Salaries & Wages - Regular	5-01-01-010	88,893,354.60	
PERA	5-01-02-010	3,123,272.73	
Representation Allowance	5-01-02-020	4,023,250.00	
Transportation Allowance	5-01-02-030	4,023,250.00	
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	10,659,683.44	
PAG-IBIG Contribution	5-01-03-020	156,600.00	
PHIC Contribution	5-01-03-030	1,658,716.26	
ECIP Contribution	5-01-03-040	156,800.00	
Terminal Leave Benefits	5-01-04-030	7,642,933.10	
Other Personnel Benefits	5-01-04-990	3,468,140.30	
Travelling Expenses - Local	5-02-01-010	4,660,902.91	
Sub Total		244,828,473.48	300,094,276.22

Sub Total Forwarded		244,828,473.48	300,094,276.22
Training Expenses	5-02-02-010	12,935,973.10	
Office Supplies Expenses	5-02-03-010	547,944.87	
Accountable Forms	5-02-03-020	4,800.00	
Fuel, Oil & Lubricants	5-02-03-090	648,275.21	
Semi-Expendable Expense- Office Equipment	5-02-03-210	144,515.00	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	342,618.71	
Semi- Expendable Expenses-Other M & E	5-02-03-210	96,080.00	
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	103,033.00	
Other Supplies and Materials Expenses	5-02-03-990	558,137.89	
Water Expenses	5-02-04-010	121,120.17	
Electricity Expenses	5-02-04-020	1,195,774.56	
Postage & Courier Services	5-02-05-010	36,020.99	
Telephone Expenses	5-02-05-020	751,062.44	
Internet Subscription Expenses	5-02-05-030	499,089.00	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	9,162.00	
Awards/Rewards Expenses	5-02-06-010	651,000.00	
Prizes	5-02-06-020	350,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	99,131.82	
Other Professional Services	5-02-11-990	424,671.11	
Other General Services	5-02-12-990	17,987,790.05	
Janitorial Services	5-02-12-020	198,985.50	
Security Services	5-02-12-030	456,648.68	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	473,475.90	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	117,360.00	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	434,251.47	
Assistance to Other NGAs	5-02-14-020	2,541,000.00	
Assistance to LGUs	5-02-14-030	1,494,528.00	
Subsidies - Others	5-02-14-990	10,873,505.15	
Taxes, Duties & Licenses	5-02-15-010	30,721.06	
Sub Total		298,959,489.16	300,094,276.22

Sub Total Forwarded		298,959,489.16	300,094,276.22
Fidelity Bond Premium	5-02-15-020	99,982.50	
Insurance Expenses	5-02-15-030	93,740.22	
Printing & Publication Expenses	5-02-99-020	500,402.34	
Transportation and Delivery Expenses	5-02-99-040	4,963.00	
Rent/Lease Expenses	5-02-99-050	290,800.00	
Subscription Expense	5-02-99-070	144,899.00	
GRAND TOTAL		300,094,276.22	300,094,276.22

POST CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED SEPTEMBER 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	26,196,360.90	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	1,127,418.40	
Advances for Payroll	1-99-01-020	12,899.09	
Advances to Officers & Employees	1-99-01-040	139,301.40	
Advances to Contractors	1-99-02-010	67,500.00	
Office Supplies Inventory	1-04-04-010	50,587.34	
Other Supplies and Materials Inventory	1-04-04-990	45,188.09	
Semi- Expendable- ICT Equipment	1-04-05-030	151,503.29	
Semi- Expendable- Other Mach. & Equipment	1-04-05-990	1,790.00	
Semi- Expendable- Furniture & Fixture	1-04-06-010	6,880.50	
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	3,093,625.05	
Motor Vehicles	1-06-06-010	11,349,671.43	
Computer Software	1-08-01-020	615,324.75	
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		2,260,985.54
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		796,923.33
Accumulated Depreciation - Computer Software	1-08-01-021		31,664.07
Sub Total		99,108,192.54	8,324,830.47

Sub Total Forwarded		99,108,192.54	8,324,830.47
Accumulated Depreciation - Transportation Equipment	1-06-06-011		11,349,671.43
Accounts Payable	2-01-01-010		185,951.00
Due to BIR	2-02-01-010		0.00
Due to GSIS	2-02-01-020		2,484.21
Due to PAG- IBIG	2-02-01-030		16,800.00
Due to PHILHEALTH	2-02-01-040		49,249.96
Due to LGU	2-02-01-070		2,234,351.20
Due to Central Office	2-03-01-060		1,349,078.48
Other Payables	2-99-99-990		17,470.00
Accumulated Surplus/ (Deficit)	3-01-01-010		75,578,305.79
GRAND TOTAL		99,108,192.54	99,108,192.54

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

ASSETS	Amount
	<u>CY 2023</u>
Current Assets	
Cash and Cash Equivalents	27,333,779.30
Receivables	-
Inventories	255,949.22
Other Current Assets	219,700.49
Total Current Assets	<u>27,809,429.01</u>
Non - Current Assets	
Property, Plant and Equipment	51,571,431.77
Other Non-Current Assets	52,829.86
Total Non-Current Assets	<u>51,624,261.63</u>
Total Assets	<u>79,433,690.64</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	185,951.00
Inter- Agency Payables	2,302,885.37
Intra- Agency Payables	1,349,078.48
Total Current Liabilities	<u>3,837,914.85</u>
Non- Current Liabilities	
Financial Liabilities	
Trust Liabilities	-
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	17,470.00
Total Non-Current Liabilities	<u>17,470.00</u>
Total Liabilities	<u>3,855,384.85</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	75,578,305.79
Total Net Assets/ Equity	<u>75,578,305.79</u>
Total Liabilities and Net Assets/ Equity	<u>79,433,690.64</u>

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

	Amount
	CY 2023
ASSETS	
Current Assets	
Cash and Cash Equivalents	27,333,779.30
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	26,196,360.90
Cash in Bank - Local Currency, Current Account	26,196,360.90
Treasury/ Agency Cash Accounts	1,127,418.40
Cash- Treasury/ Agency Deposit, Regular	1,127,418.40
Cash- Tax Remittance Advice	-
Receivables	-
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	255,949.22
Inventory Held For Consumption	255,949.22
Office Supplies Inventory	50,587.34
Other Supplies and Materials Inventory	45,188.09
Semi-Expendable- Office Equipment	-

Semi-Expendable- Medical Equipment	-
Semi-Expendable- ICT Equipment	151,503.29
Semi-Expendable- Communication Equipment	-
Semi-Expendable- Other Machinery & Equipment	1,790.00
Semi-Expendable- Furniture & Fixture	6,880.50
Other Current Assets	219,700.49
Advances	219,700.49
Advances for Payroll	12,899.09
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	139,301.40
Advances to Contractors	67,500.00
TOTAL CURRENT ASSETS	<u>27,809,429.01</u>
Non- Current Assets	
Property, Plant and Equipment	51,571,431.77
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	4,516,990.36
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	3,093,625.05
Accumulated Depreciation - Info & Comm. Tech. Equipment	(2,260,985.54)
Net Value	<u>832,639.51</u>
Communication Equipment	-
Accumulated Depreciation - Communication Equipment	-
Net Value	<u>-</u>
Computer Software	615,324.75
Accumulated Depreciation - Computer Software	(31,664.07)
Net Value	<u>583,660.68</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	-
Motor Vehicles	11,349,671.43
<i>Accumulated Depreciation - Motor Vehicles</i>	<u>(11,349,671.43)</u>
Net Value	-
Furniture, Fixtures and Books	438,857.14
Furniture and Fixtures	960,000.00
<i>Accumulated Depreciation - Furniture and Fixture</i>	<u>(521,142.86)</u>
Net Value	438,857.14
Other Property, Plant and Equipment	-
Other Property, Plant and Equipment	-
<i>Accumulated Depreciation - Other PPE</i>	<u>-</u>
Net Value	-
Other Non- Current Assets	52,829.86
Deposits	52,829.86
Guaranty Deposits	52,829.86
Other Assets	<u>-</u>
Other Assets	-
<i>Accumulated Impairment Losses - Other Asset</i>	<u>-</u>
Net Value	<u>-</u>
TOTAL NON - CURRENT ASSETS	<u>51,624,261.63</u>
TOTAL ASSETS	79,433,690.64
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>185,951.00</u>
Payables	185,951.00
Accounts Payable	185,951.00
Inter- Agency Payables	<u>2,302,885.37</u>
Due to BIR	0.00
Due to GSIS	2,484.21
Due to PAG-IBIG	16,800.00
Due to Philhealth	49,249.96
Due to NGAs	0.00
Due to LGUs	2,234,351.20
Due to Other Funds	-

Intra- Agency Payables	<u>1,349,078.48</u>
Due to Central Office	1,349,078.48
Trust Liabilities	<u>-</u>
Trust Liabilities	-
Guaranty/ Security Deposit Payable	-
Other Payables	<u>17,470.00</u>
Other Payables	17,470.00
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	3,855,384.85
TOTAL LIABILITIES	<u>3,855,384.85</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	75,578,305.79
TOTAL NET ASSETS/ EQUITY	<u>75,578,305.79</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>79,433,690.64</u></u>

-

Annex B

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

	Amount
	<u>CY 2023</u>
Revenue	
	64,361.97
Total Revenue	<u>64,361.97</u>
Less: Current Operating Expenses	
Personnel Services	141,059,378.03
Maintenance and Other Operating Expenses	45,017,672.50
Non-Cash Expenses	-
Total Current Operating Expenses	<u>186,077,050.53</u>
Surplus/ (Deficit) from Current Operations	<u>(186,012,688.56)</u>
Net Financial Assistance/ Subsidy	204,519,485.44
Sale of Assets	-
Loss on Assets	-
Surplus/ (Deficit) for the period	<u><u>18,506,796.88</u></u>

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

	AMOUNT
	CY 2023
Revenue	64,361.97
Other Non- Operating Income	64,361.97
Miscellaneous Income	64,361.97
Income from Grants and Donations in Kind	-
Gain on Sale of PPE	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	88,893,354.60
Total Salaries and Wages	88,893,354.60
Other Compensation	
Personal Economic Relief Allowance (PERA)	3,123,272.73
Representation Allowance (RA)	4,023,250.00
Transportation Allowance (TA)	4,023,250.00
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	28,423,150.33
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	10,659,683.44
PAG-IBIG Contributions	156,600.00
Philhealth Contributions	1,658,716.26
Employees Compensation Insurance Premiums	156,800.00

Total Personnel Benefit Contributions	<u>12,631,799.70</u>
Other Personnel Benefits	
Other Personnel Benefits	3,468,140.30
Terminal Leave Benefits	7,642,933.10
Total Other Personnel Benefits	<u>11,111,073.40</u>
Total Personnel Services	<u>141,059,378.03</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	4,660,902.91
Total Traveling Expenses	<u>4,660,902.91</u>
Training Expenses	
Training Expenses	12,935,973.10
Total Training Expenses	<u>12,935,973.10</u>
Supplies and Materials Expenses	
Office Supplies Expenses	547,944.87
Accountable Forms Expenses	4,800.00
Drugs and Medicine Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	648,275.21
Other Supplies and Materials Expenses	558,137.89
Semi- Expendable Machinery & Equipment Expenses	
Office Equipment	144,515.00
Information and Communication Technology Equipment	342,618.71
Medical Equipment	1,350.00
Sports Equipment	2,990.00
Other Machinery Equipment	96,080.00
Furniture and Fixture	103,033.00
Total Supplies and Materials Expenses	<u>2,449,744.68</u>
Utility Expenses	
Water Expenses	121,120.17
Electricity Expenses	1,195,774.56
Total Utility Expenses	<u>1,316,894.73</u>

Communication Expenses

Postage and Courier Services	36,020.99
Telephone Expenses	751,062.44
Internet Subscription Expenses	499,089.00
Cable, Satellite, Telegraph, and Radio Expenses	9,162.00

Total Communication Expenses	<u>1,295,334.43</u>
-------------------------------------	----------------------------

Awards/ Rewards and Prizes

Awards/ Rewards Expenses	651,000.00
Prizes	350,000.00

Total Awards/ Rewards and Prizes	<u>1,001,000.00</u>
-----------------------------------------	----------------------------

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	99,131.82
------------------------------------------	-----------

Total Extraordinary Expenses	<u>99,131.82</u>
-------------------------------------	-------------------------

Professional Services

Other Professional Services	424,671.11
Consultancy Services	-

Total Professional Services	<u>424,671.11</u>
------------------------------------	--------------------------

General Services

Janitorial Services	198,985.50
Security Services	456,648.68
Other General Services	17,987,790.05

Total General Services	<u>18,643,424.23</u>
-------------------------------	-----------------------------

Repairs and Maintenance

Repair and Maintenance- Building & Other Structure	473,475.90
Repair and Maintenance- Machinery and Equipment	117,360.00
Repair and Maintenance- Transportation Equipment	434,251.47

Total Repair and Maintenance	<u>1,025,087.37</u>
-------------------------------------	----------------------------

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	30,721.06
Fidelity Bond Premiums	99,982.50
Insurance Expenses	93,740.22

Membership Dues and Contribution to Organization	
Total Taxes, Insurance Premiums and Other Fees	<u>224,443.78</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	500,402.34
Representation Expenses	
Transportation and Delivery Expenses	4,963.00
Rent/Lease Expenses	290,800.00
Subscription Expenses	144,899.00
Advertising Expenses	
Total Other Maintenance and Operating Expenses	<u>941,064.34</u>
Total Maintenance and Other Operating Expenses	45,017,672.50
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>186,077,050.53</u>
Surplus (Deficit) from Current Operations	<u>(186,012,688.56)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	156,666,083.66
Subsidy from Other NGAs	
Subsidy from Central Office	62,130,852.46
Subsidy from Central Office- Non Cash	631,582.47
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>219,428,518.59</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	1,494,528.00
Financial Assistance to Other NGAs	2,541,000.00
Subsidies to Regional Offices/ Staff Bureaus	

Subsidies- Others	<u>10,873,505.15</u>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>14,909,033.15</u>
Net Financial Assistance/ Subsidy	<u>204,519,485.44</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>18,506,796.88</u></u>

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

	AMOUNT
	<u>CY 2023</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	145,135,966.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	62,130,852.46
Receipt of Inter- Agency Fund Transfers	2,200,000.00
Receipt of Intra- Agency Fund Transfers	1,505,164.00
Trust Receipts	172,781.10
Other Receipts	12,828,856.83
Total Cash Inflows	<u>223,973,620.39</u>
Cash Outflows	
Remittance to National Treasury	(746,081.68)
Payment of Expenses	(133,248,125.06)
Purchase of Inventories	(337,100.56)
Grant of Cash Advances	(2,882,560.04)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(42,545,322.00)
Tax Remittance Advice	(11,530,117.66)
Grant of Financial Assistance/ Subsidy	(10,905,685.15)
Release of Inter-Agency Fund Transfers	(1,502,745.24)
Release of Intra-Agency Fund Transfers	(912,042.56)
Reversal of Unutilized NCA	-
Total Cash Outflows	<u>(204,609,779.95)</u>
Net Cash Provided by (Used in) Operating Activities	<u>19,363,840.44</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, September 30, 2023	<u><u>27,333,779.30</u></u>

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

	Amount
	<u>CY 2023</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>145,135,966.00</u>
Receipt of Notice of Cash Allocations	145,135,966.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>62,130,852.46</u>
Subsidy from Central Office	62,130,852.46
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>1,505,164.00</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	1,505,164.00
Trust Receipts	<u>172,781.10</u>
Collection of Other Trust Receipts	172,781.10
Other Receipts	<u>12,828,856.83</u>
Receipt of refund of cash advances	1,298,739.17
Receipt of Cash- Tax Remittance Advice	11,530,117.66
Other Miscellaneous Receipts	
Total Cash Inflows	<u>223,973,620.39</u>
Cash Outflows	
Remittance to National Treasury	<u>(746,081.68)</u>

Payment of Expenses	(133,248,125.06)
Payment of Personnel Services	(88,108,176.20)
Payment of Maintenance and other Operating Expenses	(45,139,948.86)
Purchase of Inventories	(337,100.56)
Purchase of Inventories held for consumption	(337,100.56)
Grant of Cash Advances	(2,882,560.04)
Advances for Payroll	(1,682,062.25)
Advances to Officers and Employees	(1,085,227.73)
Advances to Special Disbursing Officer	(47,770.06)
Advances to Contractors	(67,500.00)
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(42,545,322.00)
Remittance of taxes withheld not covered by TRA	(5,362.50)
Remittance to GSIS/Pag-ibig/Philhealth	(28,488,013.74)
Remittance of other payables	(14,051,945.76)
Adjustments	
Tax Remittance Advice	(11,530,117.66)
Grant of Financial Assistance/ Subsidy	(10,905,685.15)
Grant of Other Subsidies	(10,905,685.15)
Grant of Financial Assistance to LGUs	
Release of Inter-Agency Fund Transfers	(1,502,745.24)
Release of Intra-Agency Fund Transfers	(912,042.56)
Reversal of Unutilized NCA	-
Total Cash Outflows	(204,609,779.95)
Net Cash Provided by (Used in) Operating Activities	19,363,840.44
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	<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, September 30, 2023	<u><u>27,333,779.30</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED SEPTEMBER 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	(682,723.59)
Other Adjustments	
Restated Balance	<u>57,071,508.91</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset Surplus for the period	<u>18,506,796.88</u>
Total recognized revenue and expenses for the period	<u>18,506,796.88</u>
Others	
Balance as of September 30, 2023	<u>75,578,305.79</u>