

PRE CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED JUNE 30, 2024
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	17,118,207.82	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	3,834,842.92	
Due from LGUs	1-03-03-030	5,500,000.00	
Advances to Officers & Employees	1-99-01-040	32,883.92	
Office Supplies Inventory	1-04-04-010	125,094.54	
Other Supplies and Materials Inventory	1-04-04-990	743.82	
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	3,847,949.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,217,643.05	
Information and Communication Technology Equipment- Capital Outlay	5-06-04-050 03	3,597,156.00	
Information and Communication Technology Equipment Software- Capital Outlay	5-06-04-050 15	131,600.00	
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		5,329,291.68
Accumulated Depreciation - Office Equipment	1-06-05-021		1,239,695.85
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		651,428.57
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,459,887.29
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,175,876.72
Accumulated Amortization - Computer Software	1-08-01-021		330,740.23
Sub- Total		102,749,259.55	11,186,920.34

Sub- Total Forwarded		102,749,259.55	11,186,920.34
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,710,937.86
Accounts Payable	2-01-01-010		4,130,017.20
Due to GSIS	2-02-01-020		1,247.23
Due to PAG- IBIG	2-02-01-030		149,791.45
Due to PHILHEALTH	2-02-01-040		66,741.94
Due to LGU	2-02-01-070		2,298,673.20
Due to Central Office	2-03-01-060		371,436.86
Trust Liabilities	2-04-01-010		25,000.00
Other Payables	2-99-99-990		970.00
Accumulated Surplus/ (Deficit)	3-01-01-010		51,009,402.47
Subsidy from National Government	4-03-01-010		110,810,237.39
Subsidy from Central Office	4-03-01-060		38,908,389.71
Miscellaneous Income	4-06-99-990		16,061.60
Salaries & Wages - Regular	5-01-01-010	63,287,318.52	
PERA	5-01-02-010	2,135,181.83	
Representation Allowance	5-01-02-020	3,277,000.00	
Transportation Allowance	5-01-02-030	3,266,500.00	
Clothing Allowance	5-01-02-040	1,197,000.00	
Mid/Year - Bonus	5-01-02-160	10,512,054.00	
Performance-Based Bonus	5-01-02-990 14	5,993,638.76	
RLIP Contribution	5-01-03-010	7,640,718.87	
PAG-IBIG Contribution	5-01-03-020	184,600.00	
PHIC Contribution	5-01-03-030	1,549,032.54	
ECIP Contribution	5-01-03-040	107,700.00	
Other Personnel Benefits	5-01-04-990	25,000.00	
Travelling Expenses - Local	5-02-01-010	2,030,486.57	
Training Expenses	5-02-02-010	5,947,991.94	
Office Supplies Expenses	5-02-03-010	170,786.93	
Accountable Forms	5-02-03-020	3,000.00	
Fuel, Oil & Lubricants	5-02-03-090	293,503.03	
Sub- Total		210,370,772.54	229,685,827.25

Sub- Total Forwarded		210,370,772.54	229,685,827.25
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	55,330.00	
Semi- Expendable Expenses-Other M & E	5-02-03-210	30,544.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	38,500.00	
Other Supplies and Materials Expenses	5-02-03-990	199,456.50	
Water Expenses	5-02-04-010	47,256.05	
Electricity Expenses	5-02-04-020	597,478.62	
Postage & Courier Services	5-02-05-010	5,983.00	
Telephone Expenses	5-02-05-020	364,191.34	
Internet Subscription Expenses	5-02-05-030	426,460.58	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	7,014.00	
Awards/Rewards Expenses	5-02-06-010	10,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	67,800.00	
Other Professional Services	5-02-11-990	116,827.90	
Other General Services	5-02-12-990	8,335,778.08	
Janitorial Services	5-02-12-020	184,145.07	
Security Services	5-02-12-030	172,485.84	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	370,390.00	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	28,032.92	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	219,529.00	
Assistance to Other NGAs	5-02-14-020	420,000.00	
Subsidies - Others	5-02-14-990	7,088,464.65	
Taxes, Duties & Licenses	5-02-15-010	17,580.00	
Fidelity Bond Premium	5-02-15-020	22,950.00	
Insurance Expenses	5-02-15-030	59,187.16	
Printing & Publication Expenses	5-02-99-020	188,350.00	
Rent/Lease Expenses	5-02-99-050	20,000.00	
Subscription Expense	5-02-99-070	221,320.00	
GRAND TOTAL		229,685,827.25	229,685,827.25

POST CLOSING TRIAL BALANCE
REGION XIII - CARAGA
AS OF THE QUARTER ENDED JUNE 30, 2024
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	17,118,207.82	
Cash- Treasury/ Agency Deposit, Regular	1-01-04-010	3,834,842.92	
Due from LGUs	1-03-03-030	5,500,000.00	
Advances to Officers & Employees	1-99-01-040	32,883.92	
Office Supplies Inventory	1-04-04-010	125,094.54	
Other Supplies and Materials Inventory	1-04-04-990	743.82	
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	3,847,949.00	
Furnitures and Fixtures	1-06-07-010	960,000.00	
Information and Communication Technology Equipment	1-06-05-030	3,217,643.05	
Information and Communication Technology Equipment- Capital Outlay	5-06-04-050 03	3,597,156.00	
Information and Communication Technology Equipment Software- Capital Outlay	5-06-04-050 15	131,600.00	
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		5,329,291.68
Accumulated Depreciation - Office Equipment	1-06-05-021		1,239,695.85
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		651,428.57
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,459,887.29
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,175,876.72
Accumulated Amortization - Computer Software	1-08-01-021		330,740.23
Sub- Total		102,749,259.55	11,186,920.34

Sub- Total Forwarded		102,749,259.55	11,186,920.34
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,710,937.86
Accounts Payable	2-01-01-010		4,130,017.20
Due to GSIS	2-02-01-020		1,247.23
Due to PAG- IBIG	2-02-01-030		149,791.45
Due to PHILHEALTH	2-02-01-040		66,741.94
Due to LGU	2-02-01-070		2,298,673.20
Due to Central Office	2-03-01-060		371,436.86
Trust Liabilities	2-04-01-010		25,000.00
Other Payables	2-99-99-990		970.00
Accumulated Surplus/ (Deficit)	3-01-01-010		73,807,523.47
GRAND TOTAL		102,749,259.55	102,749,259.55

Annex A

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL POSITION
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2024

ASSETS	Amount
	<u>CY 2024</u>
Current Assets	
Cash and Cash Equivalents	20,963,050.74
Receivables	5,500,000.00
Inventories	125,838.36
Other Current Assets	32,883.92
Total Current Assets	<u>26,621,773.02</u>
Non - Current Assets	
Property, Plant and Equipment	53,760,613.95
Intangible Asset	416,184.52
Other Non-Current Assets	52,829.86
Total Non-Current Assets	<u>54,229,628.33</u>
Total Assets	<u>80,851,401.35</u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	4,130,017.20
Inter- Agency Payables	2,516,453.82
Intra- Agency Payables	371,436.86
Total Current Liabilities	<u>7,017,907.88</u>
Non- Current Liabilities	
Financial Liabilities	
Trust Liabilities	25,000.00
Deferred Credits/ Unearned Income	-
Provisions	-
Other Payables	970.00
Total Non-Current Liabilities	<u>25,970.00</u>
Total Liabilities	<u>7,043,877.88</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	73,807,523.47
Total Net Assets/ Equity	<u>73,807,523.47</u>
Total Liabilities and Net Assets/ Equity	<u>80,851,401.35</u>

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL POSITION
 FUND 101
 AS OF THE QUARTER ENDED JUNE 30, 2024

	Amount
	<u>CY 2024</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>20,963,050.74</u>
Cash on Hand	10,000.00
Cash- Collecting Officer	-
Petty Cash	10,000.00
Cash in Bank - Local Currency	17,118,207.82
Cash in Bank - Local Currency, Current Account	17,118,207.82
Treasury/ Agency Cash Accounts	3,834,842.92
Cash- Treasury/ Agency Deposit, Regular	3,834,842.92
Cash- Tax Remittance Advice	-
Receivables	<u>5,500,000.00</u>
Inter- Agency Receivables	5,500,000.00
Due from LGUs	5,500,000.00
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	125,838.36
Inventory Held For Consumption	125,838.36
Office Supplies Inventory	125,094.54
Other Supplies and Materials Inventory	743.82

Other Current Assets	32,883.92
Advances	32,883.92
Advances for Payroll	-
Advances to Special Disbursing Officer	-
Advances to Officers and Employees	32,883.92
Advances to Contractors	(0.00)
TOTAL CURRENT ASSETS	<u>26,621,773.02</u>
Non- Current Assets	
Property, Plant and Equipment	53,760,613.95
Land	535,714.00
Land	535,714.00
Accumulated Impairment Losses- Land	-
	<u>535,714.00</u>
Buildings and Other Structures	44,508,128.76
Buildings	49,837,420.44
Accumulated Depreciation-Buildings	(5,329,291.68)
Net Value	<u>44,508,128.76</u>
Machinery and Equipment	7,769,466.19
Office Equipment	1,982,178.00
Accumulated Depreciation - Office Equipment	(1,239,695.85)
Net Value	<u>742,482.15</u>
Information and Communication Technology Equipment	3,217,643.05
Accumulated Depreciation - Info & Comm. Tech. Equipment	(2,459,887.29)
Net Value	<u>757,755.76</u>
Information and Communication Technology Equipment- Capital Outlay	3,597,156.00
Accumulated Depreciation - Info & Comm. Tech. Equipment Capital Outlay	-
Net Value	<u>3,597,156.00</u>
Communication Equipment	-
Accumulated Depreciation - Communication Equipment	-
Net Value	<u>-</u>
Disaster Response and Rescue Equipment	3,847,949.00
Accumulated Depreciation - Printing Equipment	(1,175,876.72)
Net Value	<u>2,672,072.28</u>
Transportation Equipment	638,733.57
Motor Vehicles	11,349,671.43
Accumulated Depreciation - Motor Vehicles	(10,710,937.86)
Net Value	<u>638,733.57</u>

Furniture, Fixtures and Books	308,571.43
Furniture and Fixtures	960,000.00
Accumulated Depreciation - Furniture and Fixture	<u>(651,428.57)</u>
Net Value	308,571.43
Other Property, Plant and Equipment	-
Other Property, Plant and Equipment	-
Accumulated Depreciation - Other PPE	<u>-</u>
Net Value	-
Construction in Progress	-
Construction in Progress- Building & Other Structure	-
Intangible Asset	416,184.52
Computer Software	615,324.75
Accumulated Amortization - Computer Software	<u>(330,740.23)</u>
Net Value	284,584.52
Information and Communication Technology Equipment Software- Capital Outlay	131,600.00
Accumulated Amortization - Information and Communication Technology Equipment Software- Capital Outlay	<u>-</u>
Net Value	131,600.00
Other Non- Current Assets	52,829.86
Deposits	52,829.86
Guaranty Deposits	52,829.86
Other Assets	<u>-</u>
Other Assets	-
Accumulated Impairment Losses - Other Asset	<u>-</u>
Net Value	-
TOTAL NON - CURRENT ASSETS	<u>54,229,628.33</u>
TOTAL ASSETS	80,851,401.35
LIABILITIES AND NET ASSETS/ EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	<u>4,130,017.20</u>
Payables	4,130,017.20
Accounts Payable	4,130,017.20

Inter- Agency Payables	<u>2,516,453.82</u>
Due to GSIS	1,247.23
Due to PAG-IBIG	149,791.45
Due to Philhealth	66,741.94
Due to NGAs	0.00
Due to LGUs	2,298,673.20
Due to Other Funds	-
Intra- Agency Payables	<u>371,436.86</u>
Due to Central Office	371,436.86
Trust Liabilities	<u>25,000.00</u>
Trust Liabilities	25,000.00
Guaranty/ Security Deposit Payable	-
Other Payables	<u>970.00</u>
Other Payables	970.00
Deferred Credits/ Unearned Income	<u>-</u>
Other Deferred Credits	-
Total Current Liabilities	7,043,877.88
TOTAL LIABILITIES	<u>7,043,877.88</u>
NET ASSETS/ EQUITY	
Accumulated Surplus/ (Deficit)	73,807,523.47
TOTAL NET ASSETS/ EQUITY	<u>73,807,523.47</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>80,851,401.35</u></u>
	-

DILG- REGION XIII (CARAGA)
STATEMENT OF FINANCIAL PERFORMANCE
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2024

	Amount
	<u>CY 2024</u>
Revenue	
	16,061.60
Total Revenue	<u>16,061.60</u>
Less: Current Operating Expenses	
Personnel Services	99,175,744.52
Maintenance and Other Operating Expenses	20,252,358.53
Non-Cash Expenses	-
Total Current Operating Expenses	<u>119,428,103.05</u>
Surplus/ (Deficit) from Current Operations	<u>(119,412,041.45)</u>
Net Financial Assistance/ Subsidy	142,210,162.45
Sale of Assets	-
Loss on Assets	<u>-</u>
Surplus/ (Deficit) for the period	<u><u>22,798,121.00</u></u>

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 FUND 101
 AS OF THE QUARTER ENDED JUNE 30, 2024

	AMOUNT
	<u>CY 2024</u>
Revenue	<u>16,061.60</u>
Other Non- Operating Income	16,061.60
Miscellaneous Income	16,061.60
Income from Grants and Donations in Kind	-
Gain on Sale of PPE	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages- Regular	63,287,318.52
Total Salaries and Wages	<u>63,287,318.52</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	2,135,181.83
Representation Allowance (RA)	3,277,000.00
Transportation Allowance (TA)	3,266,500.00
Clothing/ Uniform Allowance	1,197,000.00
Hazard Pay	
Overtime and Night Pay	
Mid Year Bonus	10,512,054.00
Year- End Bonus	
Performance- Based Bonus	5,993,638.76
Collective Negotiation Agreement	
Personnel Enhancement Incentive	
Cash Gift	
Other Bonuses and Allowances	
Total Other Compensation	<u>26,381,374.59</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	7,640,718.87
PAG-IBIG Contributions	184,600.00
Philhealth Contributions	1,549,032.54
Employees Compensation Insurance Premiums	107,700.00
Total Personnel Benefit Contributions	<u>9,482,051.41</u>

Other Personnel Benefits	
Other Personnel Benefits	25,000.00
Terminal Leave Benefits	
Total Other Personnel Benefits	25,000.00
Total Personnel Services	99,175,744.52
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses- Local	2,030,486.57
Total Traveling Expenses	2,030,486.57
Training Expenses	
Training Expenses	5,947,991.94
Total Training Expenses	5,947,991.94
Supplies and Materials Expenses	
Office Supplies Expenses	170,786.93
Accountable Forms Expenses	3,000.00
Drugs and Medicine Expenses	
Medical, Dental and Laboratory Supplies Expenses	
Fuel, Oil and Lubricants Expenses	293,503.03
Other Supplies and Materials Expenses	199,456.50
Semi- Expendable Machinery & Equipment Expenses	
Office Equipment	
Information and Communication Technology Equipment	55,330.00
Medical Equipment	
Communication Equipment	
Sports Equipment	
Other Machinery Equipment	30,544.00
Furniture and Fixture	38,500.00
Total Supplies and Materials Expenses	791,120.46
Utility Expenses	
Water Expenses	47,256.05
Electricity Expenses	597,478.62
Total Utility Expenses	644,734.67
Communication Expenses	
Postage and Courier Services	5,983.00
Telephone Expenses	364,191.34
Internet Subscription Expenses	426,460.58
Cable, Satellite, Telegraph, and Radio Expenses	7,014.00
Total Communication Expenses	803,648.92

Awards/ Rewards and Prizes

Awards/ Rewards Expenses	10,000.00
Prizes	

Total Awards/ Rewards and Prizes	<u>10,000.00</u>
----------------------------------	------------------

Extraordinary Expenses

Extraordinary and Miscellaneous Expenses	67,800.00
--	-----------

Total Extraordinary Expenses	<u>67,800.00</u>
------------------------------	------------------

Professional Services

Other Professional Services	116,827.90
Consultancy Services	

Total Professional Services	<u>116,827.90</u>
-----------------------------	-------------------

General Services

Janitorial Services	184,145.07
Security Services	172,485.84
Other General Services	8,335,778.08

Total General Services	<u>8,692,408.99</u>
------------------------	---------------------

Repairs and Maintenance

Repair and Maintenance- Building & Other Structure	370,390.00
Repair and Maintenance- Machinery and Equipment	28,032.92
Repair and Maintenance- Transportation Equipment	219,529.00

Total Repair and Maintenance	<u>617,951.92</u>
------------------------------	-------------------

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	17,580.00
Fidelity Bond Premiums	22,950.00
Insurance Expenses	59,187.16
Membership Dues and Contribution to Organization	

Total Taxes, Insurance Premiums and Other Fees	<u>99,717.16</u>
--	------------------

Other Maintenance and Operating Expenses

Printing and Publication Expenses	188,350.00
Representation Expenses	
Transportation and Delivery Expenses	
Rent/Lease Expenses	20,000.00
Subscription Expenses	221,320.00
Advertising Expenses	

Total Other Maintenance and Operating Expenses	<u>429,670.00</u>
--	-------------------

Total Maintenance and Other Operating Expenses	20,252,358.53
Current Operating Expenses	<u>119,428,103.05</u>
Surplus (Deficit) from Current Operations	<u>(119,412,041.45)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	110,810,237.39
Subsidy from Other NGAs	
Subsidy from Central Office	38,908,389.71
Subsidy from Central Office- Non Cash	
	<u>149,718,627.10</u>
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>149,718,627.10</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs, NGOs/Pos	
Financial Assistance to LGUs	
Financial Assistance to Other NGAs	420,000.00
Subsidies to Regional Offices/ Staff Bureaus	
Subsidies- Others	7,088,464.65
	<u>7,508,464.65</u>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>7,508,464.65</u>
Net Financial Assistance/ Subsidy	<u>142,210,162.45</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>22,798,121.00</u></u>

Annex C

DILG- REGION XIII (CARAGA)
STATEMENT OF CASH FLOWS
FUND 101
AS OF THE QUARTER ENDED JUNE 30, 2024

AMOUNT

CY 2024

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocations	112,969,204.51
Receipt of Assistance and Subsidy from Other NGAs, LGUs	38,908,389.71
Receipt of Inter- Agency Fund Transfers	1,575,000.00
Receipt of Intra- Agency Fund Transfers	469,200.00
Trust Receipts	-
Other Receipts	8,096,047.16
Total Cash Inflows	<u>162,017,841.38</u>

Cash Outflows

Remittance to National Treasury	(2,577,395.43)
Payment of Expenses	(89,319,921.96)
Purchase of Inventories	(194,631.20)
Grant of Cash Advances	(1,023,871.12)
Remittance of Personnel Benefit Contributions and Mandatory Deductions	(30,223,667.49)
Tax Remittance Advice	(8,039,817.51)
Grant of Financial Assistance/ Subsidy	(13,008,464.65)
Release of Inter-Agency Fund Transfers	(273,263.20)
Release of Intra-Agency Fund Transfers	(826,594.62)
Reversal of Unutilized NCA	-
Total Cash Outflows	<u>(145,487,627.18)</u>

Net Cash Provided by (Used in) Operating Activities	<u>16,530,214.20</u>
---	----------------------

Cash Outflow

Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	863,856.00
Office Equipment	-
Furniture and Fixture	-
Computer Software	-

Net Cash Provided by (Used in) Investing Activities	<u>863,856.00</u>
---	-------------------

Cash Flows from Financing Activities	-
--------------------------------------	---

Cash and Cash Equivalents, January 1, 2024	<u>3,568,980.54</u>
--	---------------------

Cash and Cash Equivalents, June 30, 2024	<u><u>20,963,050.74</u></u>
--	-----------------------------

DILG- REGION XIII (CARAGA)
 DETAILED STATEMENT OF CASH FLOWS
 FUND 101
 AS OF THE QUARTER ENDED JUNE 30, 2024

	Amount
	<u>CY 2024</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocations	<u>112,969,204.51</u>
Receipt of Notice of Cash Allocations	112,969,204.51
Receipt of Assistance and Subsidy from Other NGAs, LGUs	<u>38,908,389.71</u>
Subsidy from Central Office	38,908,389.71
Receipt of Inter- Agency Fund Transfers	<u>1,575,000.00</u>
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,575,000.00
Receipt of funds for other inter-agency transactions	
Receipt of Intra- Agency Fund Transfers	<u>469,200.00</u>
Receipt of funds from CO/ Ous for implementation of programs/projects	469,200.00
Trust Receipts	<u>-</u>
Collection of Other Trust Receipts	-
Other Receipts	<u>8,096,047.16</u>
Receipt of refund of cash advances	56,229.65
Receipt of Cash- Tax Remittance Advice	8,039,817.51
Other Miscellaneous Receipts	
Total Cash Inflows	<u>162,017,841.38</u>
Cash Outflows	
Remittance to National Treasury	<u>(2,577,395.43)</u>

Payment of Expenses	<u>(89,319,921.96)</u>
Payment of Personnel Services	(75,622,770.24)
Payment of Maintenance and other Operating Expenses	(13,697,151.72)
Purchase of Inventories	<u>(194,631.20)</u>
Purchase of Inventories held for consumption	(194,631.20)
Grant of Cash Advances	<u>(1,023,871.12)</u>
Advances for Payroll	(436,080.00)
Advances to Officers and Employees	(375,561.16)
Advances to Special Disbursing Officer	(212,229.96)
Advances to Contractors	-
Advances for Operating Expenses	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>(30,223,667.49)</u>
Remittance of taxes withheld not covered by TRA	-
Remittance to GSIS/Pag-ibig/Philhealth	(20,254,341.34)
Remittance of other payables	(9,969,326.15)
Adjustments	
Tax Remittance Advice	<u>(8,039,817.51)</u>
Grant of Financial Assistance/ Subsidy	<u>(13,008,464.65)</u>
Grant of Other Subsidies	(12,588,464.65)
Grant of Financial Assistance to LGUs	
Assistance to other NGAs	(420,000.00)
Release of Inter-Agency Fund Transfers	(273,263.20)
Release of Intra-Agency Fund Transfers	(826,594.62)
Reversal of Unutilized NCA	<u>-</u>
Total Cash Outflows	<u>(145,487,627.18)</u>
Net Cash Provided by (Used in) Operating Activities	<u>16,530,214.20</u>
Cash Flows from Investing Activities	
Purchase of Motor Vehicle	-
Construction of Buildings & Other Structure	-
Information and Communication Technology Equipment	863,856.00
Machinery and Office Equipment	-
Disaster Response and Rescue Equipment	
Purchase of Computer Software	

Net Cash Provided by (Used in) Investing Activities	<u>863,856.00</u>
Cash Flows from Financing Activities	-
Cash and Cash Equivalents, January 1, 2024	<u>3,568,980.54</u>
Cash and Cash Equivalents, June 30, 2024	<u><u>20,963,050.74</u></u>

DILG REGION XIII (CARAGA)
STATEMENT OF CHANGES IN NET ASSETS/ EQUITY
Fund 101
AS OF THE QUARTER ENDED JUNE 30, 2024

	Amount
	<u>CY 2024</u>
Balance at January 1, 2024	46,893,670.22
Changes in Accounting Policy	
Prior Period Adjustments/ Unrecorded Income and Expense	4,116,753.97
Other Adjustments	
Restated Balance	<u>51,010,424.19</u>
Change in Net Assets/ Equity for the Calendar Year	
Adjustment of net revenue recognized directly in net asset	
Surplus for the period	<u>22,798,121.00</u>
Total recognized revenue and expenses for the period	<u>22,798,121.00</u>
Others	
Balance as of June 30, 2024	<u>73,808,545.19</u>