

PRE CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
FOR THE YEAR ENDED DECEMBER 31, 2024  
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-020	966,955.65	
Due from LGUs	1-03-03-030	5,500,000.00	
Due from Officers & Employees	1-03-05-020	8,288.43	
Advances for Payroll	1-99-01-020	9,068.57	
Office Supplies Inventory	1-04-04-010	133,749.50	
Other Supplies and Materials Inventory	1-04-04-990	1,269.09	
Semi- Expendable- ICT Equipment	1-04-05-030	832,465.12	
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	1,853,290.00	
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	5,461,424.05	
Motor Vehicles	1-06-06-010	14,698,671.43	
Computer Software	1-08-01-020	793,324.75	
Accumulated Depreciation - Building	1-06-04-011		6,901,033.19
Accumulated Depreciation - Office Equipment	1-06-05-021		1,349,582.35
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		781,714.29
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,689,716.96
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,554,830.10
Accumulated Amortization - Computer Software	1-08-01-021		563,517.75
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,843,564.64
Accounts Payable	2-01-01-010		5,993,090.00
Due to GSIS	2-02-01-020		2,730.76
Sub- Total		85,492,419.89	30,679,780.04

Sub- Total Forwarded		85,492,419.89	30,679,780.04
Due to PAG- IBIG	2-02-01-030		200.00
Due to LGU	2-02-01-070		388,113.80
Due to Central Office	2-03-01-060		235,785.52
Trust Liabilities	2-04-01-010		4,300.00
Leave Benefits Payable	2-06-01-020		85,776,796.48
Accumulated Surplus/ (Deficit)	3-01-01-010		(27,178,405.07)
Subsidy from National Government	4-03-01-010		222,540,987.67
Subsidy from Central Office	4-03-01-060		138,907,300.18
Subsidy from Central Office- Non Cash	4-03-01-060		81,354.20
Gain on Sale of PPE	4-05-01-040		35,469.80
Miscellaneous Income	4-06-99-990		108,000.24
Salaries & Wages - Regular	5-01-01-010	134,464,226.15	
PERA	5-01-02-010	4,357,272.76	
Representation Allowance	5-01-02-020	6,571,625.00	
Transportation Allowance	5-01-02-030	6,558,125.00	
Clothing Allowance	5-01-02-040	1,308,000.00	
Overtime and Night Pay	5-01-02-130	67,220.01	
Year End Bonus	5-01-02-140	11,315,041.00	
Cash Gift	5-01-02-150	921,000.00	
Mid/Year - Bonus	5-01-02-160	11,000,161.00	
Collective Negotiation Agreement (CNA)	5-01-02-990 11	5,394,000.00	
Personnel Enhancement Incentive (PEI)	5-01-02-990 12	922,000.00	
Performance-Based Bonus	5-01-02-990 14	5,993,638.76	
RLIP Contribution	5-01-03-010	16,156,461.26	
PAG-IBIG Contribution	5-01-03-020	418,000.00	
PHIC Contribution	5-01-03-030	3,285,592.77	
ECIP Contribution	5-01-03-040	218,500.00	
Terminal Leave Benefits	5-01-04-030	14,970,400.85	
Other Personnel Benefits	5-01-04-990	3,776,000.00	
Travelling Expenses - Local	5-02-01-010	7,959,367.37	
Sub- Total		321,149,051.82	451,579,682.86

Sub- Total Forwarded		321,149,051.82	451,579,682.86
Training Expenses	5-02-02-010	28,352,725.70	
Office Supplies Expenses	5-02-03-010	976,658.50	
Accountable Forms	5-02-03-020	3,000.00	
Fuel, Oil & Lubricants	5-02-03-090	886,711.87	
Semi-Expendable Expenses- ICT Equipment	5-02-03-210	4,048,647.63	
Semi- Expendable Expenses-Other M & E	5-02-03-210	34,282.00	
Semi- Expendable Mach & Equip. Exp-Fur & Fix	5-02-03-220	86,738.75	
Other Supplies and Materials Expenses	5-02-03-990	771,124.55	
Water Expenses	5-02-04-010	118,593.69	
Electricity Expenses	5-02-04-020	1,460,989.69	
Postage & Courier Services	5-02-05-010	37,433.00	
Telephone Expenses	5-02-05-020	837,375.52	
Internet Subscription Expenses	5-02-05-030	1,645,881.57	
Cable, Satellite, Telegraph & Radio Expenses	5-02-05-040	12,888.00	
Awards/Rewards Expenses	5-02-06-010	896,000.00	
Prizes	5-02-06-020	350,000.00	
Extraordinary and Miscellaneous Expenses	5-02-10-030	277,000.00	
Consultancy Services	5-02-11-030	520,000.00	
Other Professional Services	5-02-11-990	356,300.20	
Other General Services	5-02-12-990	21,379,841.75	
Janitorial Services	5-02-12-020	386,378.70	
Security Services	5-02-12-030	708,009.76	
Repairs & Maintenance - Building & Other Structure	5-02-13-040	512,283.34	
Repairs & Maintenance - Machinery and Equipment	5-02-13-050	140,742.92	
Repairs & Maintenance - Transportation Equipment	5-02-13-060	733,526.29	
Assistance to Other NGAs	5-02-14-020	5,145,987.99	
Assistance to LGUs	5-02-14-030	34,907,000.00	
Subsidies - Others	5-02-14-990	17,853,026.03	
Taxes, Duties & Licenses	5-02-15-010	29,149.06	
Fidelity Bond Premium	5-02-15-020	156,525.00	
Sub- Total		444,773,873.33	451,579,682.86

Sub- Total Forwarded		444,773,873.33	451,579,682.86
Insurance Expenses	5-02-15-030	316,680.34	
Printing & Publication Expenses	5-02-99-020	680,098.50	
Rent/Lease Expenses	5-02-99-050	616,100.00	
Subscription Expense	5-02-99-070	234,726.00	
Depreciation -Building	5-05-01-040	1,571,741.51	
Depreciation -Machinery and Equipment	5-05-01-050	888,613.16	
Depreciation-Furnitures and Fixtures	5-05-01-070	130,285.71	
Depreciation-Transportation Equipment	5-05-01-060	132,626.79	
Amortization- Intangible Asset	5-05-02-010	232,777.52	
Computer Software Expenses	5-06-06-020	2,002,160.00	
GRAND TOTAL		451,579,682.86	451,579,682.86



POST CLOSING TRIAL BALANCE  
REGION XIII - CARAGA  
FOR THE YEAR ENDED DECEMBER 31, 2024  
FUND 101

AGENCY : DEPARTMENT OF THE INTERIOR & LOCAL GOVERNMENT

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash In Bank, LCCA	1-01-02-020	966,955.65	
Due from LGUs	1-03-03-030	5,500,000.00	
Due from Officers & Employees	1-03-05-020	8,288.43	
Advances for Payroll	1-99-01-020	9,068.57	
Office Supplies Inventory	1-04-04-010	133,749.50	
Other Supplies and Materials Inventory	1-04-04-990	1,269.09	
Semi- Expendable- ICT Equipment	1-04-05-030	832,465.12	
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	1,853,290.00	
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	5,461,424.05	
Motor Vehicles	1-06-06-010	14,698,671.43	
Computer Software	1-08-01-020	793,324.75	
Accumulated Depreciation - Building	1-06-04-011		6,901,033.19
Accumulated Depreciation - Office Equipment	1-06-05-021		1,349,582.35
Accumulated Depreciation - Fur. & Fixtures	1-06-07-011		781,714.29
Accumulated Depreciation - Information and Communication Technology Equipment	1-06-05-031		2,689,716.96
Accumulated Depreciation - Disaster Response and Rescue	1-06-05-091		1,554,830.10
Accumulated Amortization - Computer Software	1-08-01-021		563,517.75
Accumulated Depreciation - Transportation Equipment	1-06-06-011		10,843,564.64
Accounts Payable	2-01-01-010		5,993,090.00
Due to GSIS	2-02-01-020		2,730.76
Sub- Total		85,492,419.89	30,679,780.04

Sub- Total Forwarded		85,492,419.89	30,679,780.04
Due to PAG- IBIG	2-02-01-030		200.00
Due to LGU	2-02-01-070		388,113.80
Due to Central Office	2-03-01-060		235,785.52
Trust Liabilities	2-04-01-010		4,300.00
Leave Benefits Payable	2-06-01-020		85,776,796.48
Accumulated Surplus/ (Deficit)	3-01-01-010		(31,592,555.95)
GRAND TOTAL		85,492,419.89	85,492,419.89

DILG- REGION XIII (CARAGA)  
STATEMENT OF FINANCIAL POSITION  
FUND 101  
FOR THE YEAR ENDED DECEMBER 31, 2024

ASSETS	Amount	
	CY 2024	CY 2023
<b>Current Assets</b>		
Cash and Cash Equivalents	966,955.65	3,568,980.54
Receivables	5,508,288.43	49,682.85
Inventories	967,483.71	133,528.80
Other Current Assets	9,068.57	31,256.63
<b>Total Current Assets</b>	<b>7,451,796.36</b>	<b>3,783,448.82</b>
<b>Non - Current Assets</b>		
Property, Plant and Equipment	53,074,027.39	50,163,457.95
Intangible Asset	229,807.00	284,584.52
Other Non-Current Assets	52,829.86	52,829.86
<b>Total Non-Current Assets</b>	<b>53,356,664.25</b>	<b>50,500,872.33</b>
<b>Total Assets</b>	<b>60,808,460.61</b>	<b>54,284,321.15</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	5,993,090.00	5,306,119.60
Inter- Agency Payables	391,044.56	1,215,111.85
Intra- Agency Payables	235,785.52	854,419.48
<b>Total Current Liabilities</b>	<b>6,619,920.08</b>	<b>7,375,650.93</b>
<b>Non- Current Liabilities</b>		
<b>Financial Liabilities</b>		
Trust Liabilities	4,300.00	15,000.00
Deferred Credits/ Unearned Income	-	
Provisions	85,776,796.48	
Other Payables	0.00	
<b>Total Non-Current Liabilities</b>	<b>85,781,096.48</b>	<b>15,000.00</b>
<b>Total Liabilities</b>	<b>92,401,016.56</b>	<b>7,390,650.93</b>
<b>NET ASSETS/ EQUITY</b>		
Accumulated Surplus/ (Deficit)	(31,592,555.95)	46,893,670.22
<b>Total Net Assets/ Equity</b>	<b>(31,592,555.95)</b>	<b>46,893,670.22</b>
<b>Total Liabilities and Net Assets/ Equity</b>	<b>60,808,460.61</b>	<b>54,284,321.15</b>

DILG- REGION XIII (CARAGA)  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 FUND 101  
 FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount	
	CY 2024	CY 2023
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	966,955.65	3,568,980.54
Cash on Hand	-	-
Cash- Collecting Officer	-	-
Petty Cash	-	-
Cash in Bank - Local Currency	966,955.65	3,568,980.54
Cash in Bank - Local Currency, Current Account	966,955.65	3,568,980.54
Treasury/ Agency Cash Accounts	-	-
Cash- Treasury/ Agency Deposit, Regular	-	-
Cash- Tax Remittance Advice	-	-
Receivables	5,508,288.43	49,682.85
Inter- Agency Receivables	5,500,000.00	0.00
Due from LGUs	5,500,000.00	0.00
Intra- Agency Receivables		
Due from Central Office		
Due from Bureaus		
Due from Regional Offices		
Due from Operating Units		
Other Receivables	8,288.43	49,682.85
Due from Officers & Employees	8,288.43	
Receivables - Disallowances/ Charges	-	49,682.85
Due from NGOs/ People's Organization	-	-
Inventories	967,483.71	133,528.80
Inventory Held For Consumption	967,483.71	133,528.80
Office Supplies Inventory	133,749.50	130,459.71
Other Supplies and Materials Inventory	1,269.09	3,069.09
Semi-Expendable- ICT Equipment	832,465.12	-



Other Current Assets	9,068.57	31,256.63
Advances	9,068.57	31,256.63
Advances for Payroll	9,068.57	31,256.63
Advances to Special Disbursing Officer	-	-
Advances to Officers and Employees	0.00	-
Advances to Contractors	-	-
<b>TOTAL CURRENT ASSETS</b>	<b>7,451,796.36</b>	<b>3,783,448.82</b>
<b>Non- Current Assets</b>		
Property, Plant and Equipment	53,074,027.39	50,163,457.95
Land	535,714.00	535,714.00
Land	535,714.00	535,714.00
Accumulated Impairment Losses- Land	-	-
	<u>535,714.00</u>	<u>535,714.00</u>
Buildings and Other Structures	42,936,387.25	44,508,128.76
Buildings	49,837,420.44	49,837,420.44
Accumulated Depreciation-Buildings	(6,901,033.19)	(5,329,291.68)
Net Value	<u>42,936,387.25</u>	<u>44,508,128.76</u>
Machinery and Equipment	5,568,533.64	4,172,310.19
Office Equipment	1,853,290.00	1,982,178.00
Accumulated Depreciation - Office Equipment	(1,349,582.35)	(1,239,695.85)
Net Value	<u>503,707.65</u>	<u>742,482.15</u>
Information and Communication Technology Equipment	5,461,424.05	3,217,643.05
Equipment	(2,689,716.96)	(2,459,887.29)
Net Value	<u>2,771,707.09</u>	<u>757,755.76</u>
Communication Equipment	-	-
Accumulated Depreciation - Communication Equipment	-	-
Net Value	<u>-</u>	<u>-</u>
Disaster Response and Rescue Equipment	3,847,949.00	3,847,949.00
Accumulated Depreciation - Disaster Response and Rescue	(1,554,830.10)	(1,175,876.72)
Net Value	<u>2,293,118.90</u>	<u>2,672,072.28</u>
Transportation Equipment	3,855,106.79	638,733.57
Motor Vehicles	14,698,671.43	11,349,671.43
Accumulated Depreciation - Motor Vehicles	(10,843,564.64)	(10,710,937.86)
Net Value	<u>3,855,106.79</u>	<u>638,733.57</u>

Furniture, Fixtures and Books	178,285.71	308,571.43
Furniture and Fixtures	960,000.00	960,000.00
Accumulated Depreciation - Furniture and Fixture	(781,714.29)	(651,428.57)
Net Value	178,285.71	308,571.43
Other Property, Plant and Equipment	-	-
Other Property, Plant and Equipment	-	-
Accumulated Depreciation - Other PPE	-	-
Net Value	-	-
Construction in Progress	-	-
Construction in Progress- Building & Other Structure	-	-
Intangible Asset	229,807.00	284,584.52
Computer Software	793,324.75	615,324.75
Accumulated Amortization - Computer Software	(563,517.75)	(330,740.23)
Net Value	229,807.00	284,584.52
Other Non- Current Assets	52,829.86	52,829.86
Deposits	52,829.86	52,829.86
Guaranty Deposits	52,829.86	52,829.86
Other Assets	-	-
Other Assets	-	-
Accumulated Impairment Losses - Other Asset	-	-
Net Value	-	-
TOTAL NON - CURRENT ASSETS	53,356,664.25	50,500,872.33
TOTAL ASSETS	60,808,460.61	54,284,321.15
LIABILITIES AND NET ASSETS/ EQUITY		
LIABILITIES		
Current Liabilities		
Financial Liabilities	5,993,090.00	5,306,119.60
Payables	5,993,090.00	5,306,119.60
Accounts Payable	5,993,090.00	5,306,119.60
Inter- Agency Payables	391,044.56	1,215,111.85
Due to GSIS	2,730.76	10,746.65
Due to PAG-IBIG	200.00	100.00
Due to LGUs	388,113.80	1,204,265.20

Intra- Agency Payables	<u>235,785.52</u>	<u>854,419.48</u>
Due to Central Office	235,785.52	854,419.48
Trust Liabilities	<u>4,300.00</u>	<u>15,000.00</u>
Trust Liabilities	4,300.00	15,000.00
Guaranty/ Security Deposit Payable	-	-
Provisions	<u>85,776,796.48</u>	<u>-</u>
Leave Benefits Payable	85,776,796.48	
Other Payables	<u>0.00</u>	<u>-</u>
Other Payables	0.00	
Deferred Credits/ Unearned Income	<u>-</u>	<u>-</u>
Other Deferred Credits	-	
Total Current Liabilities	92,401,016.56	7,390,650.93
TOTAL LIABILITIES	<u>92,401,016.56</u>	<u>7,390,650.93</u>
NET ASSETS/ EQUITY		
Accumulated Surplus/ (Deficit)	(31,592,555.95)	46,893,670.22
TOTAL NET ASSETS/ EQUITY	<u>(31,592,555.95)</u>	<u>46,893,670.22</u>
TOTAL LIABILITIES AND NET ASSETS/ EQUITY	<u><u>60,808,460.61</u></u>	<u><u>54,284,321.15</u></u>

DILG- REGION XIII (CARAGA)  
STATEMENT OF FINANCIAL PERFORMANCE  
FUND 101  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount	
	CY 2024	CY 2023
Revenue		
	108,000.24	66,593.97
Total Revenue	108,000.24	66,593.97
Less: Current Operating Expenses		
Personnel Services	227,697,264.56	212,373,576.04
Maintenance and Other Operating Expenses	77,527,939.70	68,386,115.34
Non-Cash Expenses	2,956,044.69	3,515,724.09
Total Current Operating Expenses	308,181,248.95	284,275,415.47
Surplus/ (Deficit) from Current Operations	(308,073,248.71)	(284,208,821.50)
Net Financial Assistance/ Subsidy	303,623,628.03	275,977,423.02
Sale of Assets	35,469.80	-
Loss on Assets	-	-
Surplus/ (Deficit) for the period	(4,414,150.88)	(8,231,398.48)



**DILG- REGION XIII (CARAGA)**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**FUND 101**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	AMOUNT	
	CY 2024	CY 2023
<b>Revenue</b>	<b>108,000.24</b>	<b>66,593.97</b>
Other Non- Operating Income	108,000.24	66,593.97
Miscellaneous Income	108,000.24	66,593.97
Income from Grants and Donations in Kind	-	-
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
Salaries and Wages- Regular	134,464,226.15	119,129,149.43
Total Salaries and Wages	134,464,226.15	119,129,149.43
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	4,357,272.76	4,156,489.18
Representation Allowance (RA)	6,571,625.00	5,403,875.00
Transportation Allowance (TA)	6,558,125.00	5,403,875.00
Clothing/ Uniform Allowance	1,308,000.00	1,026,000.00
Overtime and Night Pay	67,220.01	47,704.45
Mid Year Bonus	11,000,161.00	9,921,327.00
Year- End Bonus	11,315,041.00	9,857,642.00
Performance- Based Bonus	5,993,638.76	6,306,050.60
Collective Negotiation Agreement	5,394,000.00	5,160,000.02
Personnel Enhancement Incentive	922,000.00	861,000.00
Cash Gift	921,000.00	860,000.00
Total Other Compensation	54,408,083.53	49,003,963.25
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	16,156,461.26	14,284,343.04
PAG-IBIG Contributions	418,000.00	208,300.00
Philhealth Contributions	3,285,592.77	2,282,374.12
Employees Compensation Insurance Premiums	218,500.00	210,193.40
Total Personnel Benefit Contributions	20,078,554.03	16,985,210.56

<b>Other Personnel Benefits</b>		
Other Personnel Benefits	3,776,000.00	18,298,151.95
Terminal Leave Benefits	14,970,400.85	8,957,100.85
Total Other Personnel Benefits	<u>18,746,400.85</u>	<u>27,255,252.80</u>
Total Personnel Services	<u>227,697,264.56</u>	<u>212,373,576.04</u>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses- Local	7,959,367.37	7,914,345.77
Total Traveling Expenses	<u>7,959,367.37</u>	<u>7,914,345.77</u>
<b>Training Expenses</b>		
Training Expenses	28,352,725.70	19,036,677.61
Total Training Expenses	<u>28,352,725.70</u>	<u>19,036,677.61</u>
<b>Supplies and Materials Expenses</b>		
Office Supplies Expenses	976,658.50	875,331.66
Accountable Forms Expenses	3,000.00	11,000.00
Drugs and Medicine Expenses		
Medical, Dental and Laboratory Supplies Expenses		
Fuel, Oil and Lubricants Expenses	886,711.87	1,215,558.17
Computer Software Expenses	2,002,160.00	
Other Supplies and Materials Expenses	771,124.55	1,005,349.03
Semi- Expendable Machinery & Equipment Expenses		
Office Equipment		144,515.00
Information and Communication Technology Equipment	4,048,647.63	436,657.71
Medical Equipment		1,350.00
Communication Equipment		
Sports Equipment		2,990.00
Other Machinery Equipment	34,282.00	96,080.00
Furniture and Fixture	86,738.75	103,033.00
Total Supplies and Materials Expenses	<u>8,809,323.30</u>	<u>3,891,864.57</u>
<b>Utility Expenses</b>		
Water Expenses	118,593.69	154,278.98
Electricity Expenses	1,460,989.69	1,549,683.11
Total Utility Expenses	<u>1,579,583.38</u>	<u>1,703,962.09</u>
<b>Communication Expenses</b>		
Postage and Courier Services	37,433.00	71,327.99
Telephone Expenses	837,375.52	980,069.40
Internet Subscription Expenses	1,645,881.57	665,234.00
Cable, Satellite, Telegraph, and Radio Expenses	12,888.00	12,384.00
Total Communication Expenses	<u>2,533,578.09</u>	<u>1,729,015.39</u>

**Awards/ Rewards and Prizes**

Awards/ Rewards Expenses	896,000.00	2,551,000.00
Prizes	350,000.00	350,000.00
Total Awards/ Rewards and Prizes	<u>1,246,000.00</u>	<u>2,901,000.00</u>

**Extraordinary Expenses**

Extraordinary and Miscellaneous Expenses	277,000.00	307,908.60
Total Extraordinary Expenses	<u>277,000.00</u>	<u>307,908.60</u>

**Professional Services**

Other Professional Services	356,300.20	612,750.60
Consultancy Services	520,000.00	450,000.00
Total Professional Services	<u>876,300.20</u>	<u>1,062,750.60</u>

**General Services**

Janitorial Services	386,378.70	315,190.03
Security Services	708,009.76	747,747.80
Other General Services	21,379,841.75	25,033,457.90
Total General Services	<u>22,474,230.21</u>	<u>26,096,395.73</u>

**Repairs and Maintenance**

Repair and Maintenance- Building & Other Structure	512,283.34	1,106,775.90
Repair and Maintenance- Machinery and Equipment	140,742.92	159,335.00
Repair and Maintenance- Transportation Equipment	733,526.29	599,457.96
Total Repair and Maintenance	<u>1,386,552.55</u>	<u>1,865,568.86</u>

**Taxes, Insurance Premiums and Other Fees**

Taxes, Duties and Licenses	29,149.06	34,201.06
Fidelity Bond Premiums	156,525.00	225,586.95
Insurance Expenses	316,680.34	325,895.77
Membership Dues and Contribution to Organization		
Total Taxes, Insurance Premiums and Other Fees	<u>502,354.40</u>	<u>585,683.78</u>

**Other Maintenance and Operating Expenses**

Printing and Publication Expenses	680,098.50	649,715.34
Representation Expenses		
Transportation and Delivery Expenses		4,963.00
Rent/Lease Expenses	616,100.00	479,546.00
Subscription Expenses	234,726.00	156,718.00
Advertising Expenses		
Total Other Maintenance and Operating Expenses	<u>1,530,924.50</u>	<u>1,290,942.34</u>



Total Maintenance and Other Operating Expenses	77,527,939.70	68,386,115.34
Non- Cash Expenses		
Depreciation		
Depreciation- Building	1,571,741.51	1,571,741.51
Depreciation- Land Improvements		
Depreciation- Machinery and Equipment	888,613.16	1,022,235.71
Depreciation- Transportation Equipment	132,626.79	492,385.00
Depreciation- Furniture, Fixtures and Books	130,285.71	130,285.71
Depreciation- Other Property, Plant and Equipment		
Total Depreciation	<u>2,723,267.17</u>	<u>3,216,647.93</u>
Amortization		
Amortization-Intangible Assets	<u>232,777.52</u>	<u>299,076.16</u>
Total Amortization	<u>232,777.52</u>	<u>299,076.16</u>
Impairment Loss		
Impairment Loss- Other Asset	<u>-</u>	<u>-</u>
Total Impairment Loss	<u>-</u>	<u>-</u>
Total Non- Cash Expenses	<u>2,956,044.69</u>	<u>3,515,724.09</u>
Current Operating Expenses	<u>308,181,248.95</u>	<u>284,275,415.47</u>
Surplus (Deficit) from Current Operations	<u>(308,073,248.71)</u>	<u>(284,208,821.50)</u>
Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	222,540,987.67	216,524,907.43
Subsidy from Other NGAs		
Subsidy from Central Office	138,907,300.18	128,043,753.59
Subsidy from Central Office- Non Cash	81,354.20	631,582.47
	<u></u>	<u></u>
Total Financial Assistance/ Subsidy from NGAs, LGUs, GOCCs	<u>361,529,642.05</u>	<u>345,200,243.49</u>
Less: Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs,		
Financial Assistance to LGUs	34,907,000.00	22,808,500.00
Financial Assistance to Other NGAs	5,145,987.99	10,512,787.12
Subsidies to Regional Offices/ Staff Bureaus		-
Subsidies- Others	17,853,026.03	35,901,533.35
	<u></u>	<u></u>
Total Financial Assistance/ Subsidy to NGAs, LGUs, GOCCs	<u>57,906,014.02</u>	<u>69,222,820.47</u>
Net Financial Assistance/ Subsidy	<u>303,623,628.03</u>	<u>275,977,423.02</u>
Other Non- Operating Income		
Gains		
Gain on Sale of PPE	<u>35,469.80</u>	<u>-</u>
Total Gains	<u>35,469.80</u>	<u>-</u>



Losses

Loss on Sale of PPE

-

Loss on Assets

-

Total Losses

-

-

Surplus (Deficit) for the period

(4,414,150.88)

(8,231,398.48)

DILG- REGION XIII (CARAGA)  
STATEMENT OF CASH FLOWS  
FUND 101  
FOR THE YEAR ENDED DECEMBER 31, 2024

	AMOUNT	
	<u>CY 2024</u>	<u>CY 2023</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocations	205,494,387.00	200,584,966.00
LGUs	138,907,300.18	128,043,753.59
Receipt of Inter- Agency Fund Transfers	5,935,000.00	4,796,000.00
Receipt of Intra- Agency Fund Transfers	863,111.00	1,505,164.00
Trust Receipts	54,300.00	172,781.10
Other Receipts	19,328,682.49	18,367,509.71
<b>Total Cash Inflows</b>	<u>370,582,780.67</u>	<u>353,470,174.40</u>
<b>Cash Outflows</b>		
Remittance to National Treasury	(7,127,224.50)	(4,455,877.47)
Payment of Expenses	(205,331,291.12)	(201,292,303.01)
Purchase of Inventories	(865,241.67)	(440,168.56)
Grant of Cash Advances	(4,044,009.57)	(15,855,453.24)
Remittance of Personnel Benefit Contributions and		
Mandatory Deductions	(63,807,327.45)	(57,617,509.86)
Tax Remittance Advice	(19,205,567.79)	(15,939,941.43)
Grant of Financial Assistance/ Subsidy	(55,453,552.09)	(55,246,445.93)
Release of Inter-Agency Fund Transfers	(2,755,000.00)	(2,802,182.19)
Release of Intra-Agency Fund Transfers	(7,810,678.97)	(3,245,302.03)
Reversal of Unutilized NCA	(2,158,967.12)	-
<b>Total Cash Outflows</b>	<u>(368,558,860.28)</u>	<u>(356,895,183.72)</u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u>2,023,920.39</u>	<u>(3,425,009.32)</u>
<b>Cash Outflow</b>		
Information and Communication Technology		
Equipment	(592,500.00)	-
Office Equipment	(863,856.00)	-
Furniture and Fixture	-	(975,949.00)
Computer Software	-	(222,747.65)
<b>Net Cash Provided by (Used in) Investing Activities</b>	<u>(4,625,945.28)</u>	<u>(1,198,696.65)</u>
<b>Cash Flows from Financing Activities</b>	-	-
<b>Cash and Cash Equivalents, January 1, 2024</b>	<u>3,568,980.54</u>	<u>8,192,686.51</u>
<b>Cash and Cash Equivalents, December 31, 2024</b>	<u>966,955.65</u>	<u>3,568,980.54</u>

DILG- REGION XIII (CARAGA)  
DETAILED STATEMENT OF CASH FLOWS  
FUND 101  
FOR THE YEAR ENDED DECEMBER 31, 2024

	Amount	
	CY 2024	CY 2023
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocations	205,494,387.00	200,584,966.00
Receipt of Notice of Cash Allocations	205,494,387.00	200,584,966.00
Receipt of Assistance and Subsidy from Other NGAs, LGUs	138,907,300.18	128,043,753.59
Subsidy from Central Office	138,907,300.18	128,043,753.59
Receipt of Inter- Agency Fund Transfers	5,935,000.00	4,796,000.00
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	5,935,000.00	4,796,000.00
Receipt of funds for other inter-agency transactions		
Receipt of Intra- Agency Fund Transfers	863,111.00	1,505,164.00
Receipt of funds from CO/ Ous for implementation of programs/projects	863,111.00	1,505,164.00
Trust Receipts	54,300.00	172,781.10
Collection of Other Trust Receipts	54,300.00	172,781.10
Other Receipts	19,328,682.49	18,367,509.71
Receipt of refund of cash advances	123,114.70	2,427,568.28
Receipt of Cash- Tax Remittance Advice	19,205,567.79	15,939,941.43
Other Miscellaneous Receipts		-
<b>Total Cash Inflows</b>	<b>370,582,780.67</b>	<b>353,470,174.40</b>
<b>Cash Outflows</b>		
Remittance to National Treasury	(7,127,224.50)	(4,455,877.47)
Payment of Expenses	(205,331,291.12)	(201,292,303.01)
Payment of Personnel Services	(136,237,129.38)	(135,765,056.77)

Payment of Maintenance and other Operating Expenses	(69,094,161.74)	(65,527,246.24)
Purchase of Inventories	<u>(865,241.67)</u>	<u>(440,168.56)</u>
Purchase of Inventories held for consumption	(865,241.67)	(440,168.56)
Grant of Cash Advances	<u>(4,044,009.57)</u>	<u>(15,855,453.24)</u>
Advances for Payroll	(2,055,886.50)	(14,212,020.65)
Advances to Officers and Employees	(1,373,659.16)	(1,472,664.53)
Advances to Special Disbursing Officer	(551,463.91)	(103,268.06)
Advances to Contractors	(63,000.00)	(67,500.00)
Advances for Operating Expenses	-	-
Remittance of Personnel Benefit Contributions and	<u>(63,807,327.45)</u>	<u>(57,617,509.86)</u>
Remittance of taxes withheld not covered by TRA	-	(5,362.50)
Remittance to GSIS/Pag-ibig/Philhealth	(42,469,642.17)	(38,301,513.90)
Remittance of other payables	(21,337,685.28)	(19,310,633.46)
Adjustments		
Tax Remittance Advice	<u>(19,205,567.79)</u>	<u>(15,939,941.43)</u>
Grant of Financial Assistance/ Subsidy	<u>(55,453,552.09)</u>	<u>(55,246,445.93)</u>
Grant of Other Subsidies	(17,523,562.09)	(29,114,445.93)
Grant of Financial Assistance to LGUs	(34,907,000.00)	(22,100,000.00)
Assistance to other NGAs	(3,022,990.00)	(4,032,000.00)
Release of Inter-Agency Fund Transfers	(2,755,000.00)	(2,802,182.19)
Release of Intra-Agency Fund Transfers	(7,810,678.97)	(3,245,302.03)
Reversal of Unutilized NCA	<u>(2,158,967.12)</u>	<u>-</u>
Total Cash Outflows	<u>(368,558,860.28)</u>	<u>(356,895,183.72)</u>
Net Cash Provided by (Used in) Operating Activities	<u>2,023,920.39</u>	<u>(3,425,009.32)</u>
Cash Flows from Investing Activities		
Purchase of Motor Vehicle	(3,169,589.28)	
Construction of Buildings & Other Structure	-	
Information and Communication Technology Equipment	(592,500.00)	
Machinery and Office Equipment	(863,856.00)	
Disaster Response and Rescue Equipment		(975,949.00)
Purchase of Computer Software		(222,747.65)
Net Cash Provided by (Used in) Investing Activities	<u>(4,625,945.28)</u>	<u>(1,198,696.65)</u>
Cash Flows from Financing Activities	-	
Cash and Cash Equivalents, January 1, 2024	<u>3,568,980.54</u>	<u>8,192,686.51</u>
Cash and Cash Equivalents, December 31, 2024	<u><u>966,955.65</u></u>	<u><u>3,568,980.54</u></u>



**DILG REGION XIII (CARAGA)**  
**STATEMENT OF CHANGES IN NET ASSETS/ EQUITY**  
**Fund 101**  
**FOR THE YEAR ENDED DECEMBER 31, 2024**

	Amount	
	<u>CY 2024</u>	<u>CY 2023</u>
Balance at January 1, 2024	46,893,670.22	57,754,232.50
Changes in Accounting Policy		
Prior Period Adjustments/ Unrecorded Income and Expense	(74,072,075.29)	(2,629,163.80)
Other Adjustments		
Restated Balance	<u>(27,178,405.07)</u>	<u>55,125,068.70</u>
Change in Net Assets/ Equity for the Calendar Year		
Adjustment of net revenue recognized directly in net asset		
Surplus for the period	<u>(4,414,150.88)</u>	<u>(8,231,398.48)</u>
Total recognized revenue and expenses for the period	<u>(4,414,150.88)</u>	<u>(8,231,398.48)</u>
Others		
Balance as of December 31, 2024	<u>(31,592,555.95)</u>	<u>46,893,670.22</u>