



Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
Regional Office 02  
Regional Government Center, Carig Sur, Tuguegarao City, Cagayan  
Tel. No.: 078.304.5378/304.1978/304-7378, Fax No. : 078.304.9345

**STATEMENT OF MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS**

The management of the DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT is responsible for all information and representations contained in the accompanying Statement of Financial Position as at December 31, 2017 and the related Statement of Financial Performance, Statement of Cash Flows, Statement of Comparison of Budget and Actual Amounts, Statement of Changes in Net Assets/Equity and the Notes to Financial Statements for the year then ended. The financial statements have been prepared in conformity with the Philippine Public Sector Accounting Standards and generally accepted state accounting principles, and reflect amounts that are based on the best estimates and informed judgment of management with an appropriate consideration to materiality.

In this regard, management maintains a system of accounting and reporting which provides for the necessary internal controls to ensure that transactions are properly authorized and recorded, assets are safeguarded against unauthorized use or disposition and liabilities are recognized.

A handwritten signature in black ink, appearing to read "Emma Addun-Reyes".

**EMMA ADDUN-REYES, CPA**  
Chief Accountant

Date Signed

A handwritten signature in black ink, appearing to read "Jonathan Paul M. Leusen Jr.".

**JONATHAN PAUL M. LEUSEN JR., CESO IV**  
Regional Director

Date Signed

# DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

## Notes to Financial Statements

For the year ended December 31, 2017

### 1. General Information/Agency Profile

The Financial Statements of the DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT Region 02, were authorized for issue on January 31, 2017 as shown in the Statement of Management Responsibility for Financial Statements signed by Jonathan Paul M. Leusen, CESO IV, Regional Director.

The Department of Local Government, now Department of the Interior and Local Government was reorganized in December 13, 1990 pursuant to Republic Act 6975. The mandate of the Department of the Interior and Local Government is to promote peace and order, ensure public safety and further strengthen capabilities of local government units aimed toward effective delivery of basic services. The Agency's registered office is located in Regional Government Center, Carig Sur, Tuguegarao City.

### 2. Statement of Compliance and Basis of Preparation of Financial Statements

The Financial Statements have been prepared in accordance with and comply with the Philippine Public Sector Accounting Standards (PPSAS) issued by the Commission on Audit per COA Resolution No. 2014-003 dated January 24, 2014.

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The Statement of Cash Flows is prepared using the direct method.

The Financial Statements contain accounts of the Department of the Interior and Local Government Regional Office 02, Provincial Offices namely: Batanes; Cagayan; Isabela; Nueva Vizcaya, and Quirino.

### 3. Summary of Significant Accounting Policies

#### 3.1 Basis of accounting

The financial statements are prepared on an accrual basis in accordance with the Philippine Public Sector Accounting Standards (PPSAS).

#### 3.2 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash in bank.

#### 3.3 Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Department of the Interior and Local Government.

### **3.4 Property, Plant and Equipment**

#### ***Recognition***

An item is recognized as property, plant, and equipment (PPE) if it meets the characteristics and recognition criteria as a PPE.

The characteristics of PPE are as follows:

- tangible items;
- are held for administrative purposes; and
- are expected to be used during more than one reporting period.

An item of PPE is recognized as an asset if:

- It is probable that future economic benefits or service potential associated with the item will flow to the entity; and
- The cost or fair value of the item can be measured reliably.

#### ***Measurement at Recognition***

An item recognized as property, plant, and equipment is measured at cost.

The cost of the PPE is the cash price equivalent or, for PPE acquired through non-exchange transaction its cost is its fair value as at recognition date.

Cost includes the following:

- Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates;
- Expenditure that is directly attributable to the acquisition of the items; and
- Initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired, or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

#### ***Measurement After Recognition***

After recognition, all property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Repair and maintenance costs are recognized as expense in surplus or deficit as incurred.

### ***Depreciation***

Each part of an item of property, plant, and equipment with a cost that is significant in relation to the total cost of the item is depreciated separately.

The depreciation charge for each period is recognized as expense unless it is included in the cost of another asset.

The straight line method of depreciation shall be adopted unless another method is more appropriate for agency operation.

### ***Initial Recognition of Depreciation***

Depreciation of an asset begins when it is available for use such as when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

For simplicity and to avoid proportionate computation, the depreciation is for one month if the PPE is available for use on or before the 15th of the month. However, if the PPE is available for use after the 15th of the month, depreciation is for the succeeding month.

### ***Depreciation Method***

The straight line method of depreciation is adopted unless another method is more appropriate for agency operation.

### ***Estimated Useful Life***

The Department of the Interior and Local Government uses the Schedule on the Estimated Useful Life of PPE by classification prepared by COA.

The Department of the Interior and Local Government uses a residual value equivalent to 10% of the cost of the PPE.

### ***Impairment***

An asset's carrying amount is written down to its recoverable amount, or recoverable service amount, if the asset's carrying amount is greater than its estimated recoverable service amount.

### ***De-recognition***

The Department of the Interior and Local Government derecognizes items of property, plant and equipment and/or any significant part of an asset upon disposal or when no future economic benefits or service potential is expected from its continuing use. Any gain or loss arising on de-recognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit when the asset is derecognized.

### 3.5 Leases

As an internal policy, the Department of the Interior and Local Government Region 02 uses Leased Asset (-appropriate PPE) account for necessary PPE acquisition that is not given appropriation for the period. Acquisition is made on an instalment basis with payment terms of three (3) equal monthly payments. The leased asset account is reclassified to the specific item of PPE after full payment is made *and* the necessary transfer of title is secured from the supplier.

### 3.6 Budget information

The annual budget is prepared on a cash basis and is published in the government website.

A separate Statement of Comparison of Budget and Actual Amounts (SCBAA) was prepared since the budget and the financial statements were not prepared on comparable basis. The SCBAA was presented showing the original and final budget and the actual amounts on comparable basis to the budget. Explanatory comments are provided in the notes to the annual financial statements.

### 3.7. The employees of the DILG are members of the Government Service Insurance System (GSIS) which provides life and retirement insurance coverage.

The DILG recognizes the undiscounted amount of short term employee benefits, like salaries, wages, bonuses, allowances, etc., as expense unless capitalized, and as a liability after deducting the amount paid.

The DILG recognizes expenses for accumulating compensated absences when these are paid (commuted or paid as terminal leave benefits). Unused entitlements that have accumulated at the reporting date are not recognized as expense. Non-accumulating compensated absences, like special leave privileges are not recognized.

## 4. Prior Period Adjustments

The Department of the Interior and Local Government has determined the following prior period errors and its nature:

PARTICULAR	OVERSTATEMENT	UNDERSTATEMENT
Liquidation of prior years' Cash Advances	511,156.00	13,200.00
Liquidation of CSIS fund for prior years	323,705.25	
Unrecorded C N A of Provincial Offices	600,000.00	
Liquidation of Petty Cash Fund of Prior Year	10,000.00	
Reclassification of entry re refund of unexpended cash advance from LGA fund		44,689.65
Correction of entry re liquidation of LFP- Prior Year		132,020.20
Cancellation of check previously issued/Stale check	7,425,000.00	
Understated depreciation for CY 2016	20,667.44	

Refund of unexpended PCF and Payment of Disallowance		51,819.34
Reclassification from expense account to Construction in Progress account		583,634.00
Correction of entry from CIP to expense account	230,000.09	
Reclassification of entry as to fund source	45,510.00	
Reclassification of entry from direct expense to Due to NGAs		94,180.00
Unrecorded receipt of non-cash NTA re 67 units of laptop		2,282,424.96
Refund of unexpended fund released for SCORECARD		10,000.00
Dormant account written-off	5,200.00	
Unrecorded Training fee by PO-Isabela		654,487.31
Understated liquidation	9.00	
Unrecorded collections		26,695.54
Replacement of staled check		25,000.00
Refund of unexpended Trust fund collection to BTr		250,548.19
Closing of accounts payable – dormant		28,450.00
<b>TOTAL RESTATED BALANCE</b>	<b><u>9,171,247.78</u></b>	<b><u>4,197,149.19</u></b>

DILG RO2 has determined that errors in the balance in the Net Assets/Equity as of January 1, 2017 existed and needed corrections. As a result, adjustments due to errors committed in the prior years that resulted in the understatement/overstatement of income and expenses in prior years were made, thus, the beginning balance of Equity was restated at **PhP 282,210,361.41**, computed as follows:

Beginning Balance, January 1, 2017	PhP 287,184,460.00
Less: Overstatement of Prior Year's Net Income	9,171,247.78
Add: Understatement of Prior Year's Net Income	4,197,149.19
Restated Balance, January 1, 2017	<b><u>PhP 282,210,361.41</u></b>

## 5. Cash and Cash Equivalents

Accounts	As of December 31, 2017	As of December 31, 2016
Cash on Hand	PhP 68,856.46	PhP 15,028.00
Cash in Bank-Local Currency	40,833,082.16	18,276,507.74
Petty Cash fund	62,500.00	
<b>Total Cash and Cash Equivalents</b>	<b>PhP 40,964,438.62</b>	<b>PhP 18,291,535.74</b>

**Cash on Hand** : this amount represents undeposited collection at the end of the year.

**Petty Cash Fund – PhP 62,500.00** – this amount is composed of Petty Cash Fund balances of the following:

P.O. Cagayan	PhP 5,000.00
P.O. Quirino	PhP 5,000.00
P.O. Nueva Vizcaya	PhP 10,000.00
P.O. Isabela	PhP 10,000.00
R.O. Records Officer	PhP 5,000.00
Disbursing Officer	PhP 7,500.00
SDO Magdalena Oranda	PhP 20,000.00
<b>Total</b>	<b>PhP 62,500.00</b>

Cash in Bank, LCCA – **PhP40,833,082.16** – this amount includes **PhP599,527.55** which represents Regular Trust Receipts reported under Account No. 0122-1011-42. This amount also includes cash receipts from LGA in the amount of PhP **2,849,687.99** under Account No. 3702-1001-00. The remaining balance represents cash downloaded to Provincial Offices which was undisbursed as of December 31, 2017.

## 6. Receivables

**6.1 Inter-agency Receivables – PhP 177,554,028.71** – This item is solely composed of **Due from LGUs** which was unliquidated as of December 31, 2017. (*Attachment 1: Schedule of Due from LGUs*)

PARTICULARS	2017
2013 SALINTUBIG AND 2014 BuB	383,593.26
2015 BUB – Released 2015	
2015 SALINTUBIG – Released 2015	32,033,589.98
2016 BUB –released 2016	6,392,967.34
2015 Salintubig- released 2016	69,155,649.80
2016 BuB- released 2017	2,000,000.00
2017 Salintubig	17,544,491.78
2016 Salintubig-released 2017	48,000,000.00
	2,043,736.57
<b>TOTAL</b>	<b>PhP 177,554,028.73</b>

**6.3 Due from NGAs – PhP 326,670.50** – This item comprises receivables from the following:

<b>PARTICULARS</b>	<b>2017</b>	<b>2016</b>
ISABELA STATE UNIVERSITY, Echague, Isabela	PhP191,667.50	PhP 239,390.00
Cagayan State University	97,597.50	
NUEVA VIZCAYA STATE UNIVERSITY	PhP 37,405.50	195,195.00
I.A. Castaneda Construction	0	245,706.99
<b>Total</b>	<b>326,670.50</b>	<b>680,291.99</b>

*(Attachment 2: due from NGAs)*

The amounts receivable represents the 2016 and 2017 CSIS (based on MOA) to be used for fieldwork and research works for CSIS (Citizens Satisfaction Index System) Program.

**7. Inventories**

<b>Accounts</b>	<b>2016</b> <b>(in thousand pesos)</b>			
	<b>Inventories carried at the lower of cost and net realizable value</b>	<b>Inventories carried at fair value less cost to sell</b>	<b>Inventory write-down recognized during the year</b>	<b>Reversal of Inventory write-down recognized during the year</b>
<b>Inventory Held for Consumption</b>				
Carrying Amount, January 1, 2017	201,532.74	-	-	-
Additions/Acquisitions during the year	842,285.17	-	-	-
Expensed during the year except write-down	(636,498.29)	-	-	-
Write-down during the year	-	-	-	-
Reversal of Write-down during the year	-	-	-	-
<b>Carrying Amount, December 31, 2017</b>	<b><u>407,319.62</u></b>	-	-	-

Semi-expendable assets are asset purchases that have a unit cost amounting to below PhP 15,000.00. At the time of purchase, a Semi-expendable Asset account is debited. Upon issuance of the item supported by Inventory Custodianship Slip, the Semi-expendable Asset account is credited and a Semi-expendable Expense account is debited.



## 8. Other Assets

Advances to Officers and Employees in the amount of PhP 4,406,740.18

AGE	AMOUNT	REMARKS
30 days or less	PhP 4,386,611.54	Communication allowance; PBB 2016
31-60 days	PhP 7,900.00	Communication allowance
61-120 days		
Over 120 days	PhP 12,228.64	Travelling; communication; airfare
<b>Total</b>	<b>PhP 4,406,740.18</b>	

## 9. Property, Plant and Equipment

	Land and Land Improvements	Furniture and Fixtures	Leased Asset-M/E	Buildings and Other Structures	Machinery, Equipment and Motor Vehicle	Construction in Progress	Other PPE & Other Assets	TOTAL
Carrying Amount, January 1, 2017	1,637,558.30	491,642.62	1,388,922.49	9,195,941.12	<u>9,366,885.79</u>	5,242,267.76	136,524.70	<u>27,459,742.78</u>
Additions/Acquisitions	0	829,500.00	932,795.85	6,002,974.14	3,953,031.06	10,217,276.94	0	21,935,577.99
<b>Total</b>	<u>1,637,558.30</u>	<u>1,321,142.62</u>	<u>2,321,718.34</u>	<u>15,198,915.26</u>	<u>13,319,916.85</u>	<u>15,459,544.70</u>	<u>136,524.70</u>	<u>49,395,320.77</u>
Disposals/Reclassification	0	0	(1,388,922.49)	(230,000.09)		(11,918,133.83)		(13,537,056.41)
Depreciation (As per Statement of Financial Performance)	0	(69,472.82)	0	(572,828.70)	(1,517,755.11)		(35,802.00)	(2,195,858.63)
Impairment Loss (As per Statement of Financial Performance)	0	0	0	0	0	0	0	0
Carrying Amount, December 31, 2017 (As per Statement of Financial Position)	<u>1,637,558.30</u>	<u>1,251,669.81</u>	<u>932,795.85</u>	<u>14,396,086.47</u>	<u>11,802,161.74</u>	<u>3,541,410.87</u>	<u>100,722.70</u>	<u>33,662,405.74</u>

The Construction in Progress Account consists of the following projects that were not yet completed/ completed but no Certificate of Acceptance issued yet:

PROJECT PARTICULAR	AMOUNT
Repair and Rehabilitation of DILG RO2 Building and other Structures	1,032,124.09
LFPs implemented by DILG	2,509,286.78
<b>TOTAL</b>	<b>3,541,410.87</b>

Also, all the **Other Assets** in the amount of **PhP 416,784.83** are considered unserviceable as of January 2017, therefore, no depreciation was recorded on this item of PPE in 2017.

**10. Financial Liabilities**

Particulars	2017		2016	
<b>Payables</b>				
Accounts Payable	6,822,672.86		23,544,246.35	
<b>Total Payables</b>	<b>Php6,822,672.86</b>		<b>PhP 23,544,246.35</b>	

Particulars	2017	
	Less than 1 Year	More than 1 Year
<b>Payables</b>		
Accounts Payable	6,822,672.86	
<b>Total Payables</b>	<b>PhP 6,822,672.86</b>	

The composition of the 2017 Accounts Payable is as follows:

PARTICULARS	AMOUNT	REMARKS/CREDITOR
Less than 1 year	6,822,672.86	Amount requested to DBM for NCA release in 2018– MDS Account
<b>TOTAL</b>	<b>6,822,672.86</b>	

*(See attachment 3A and 3B: Aging of Due and Demandable Obligations and Accounts Payable)*

**11. Inter-Agency Payables**

Particulars	2017		2016	
Due to BIR	1,111,899.47		70,388.92	
Due to GSIS	241,199.34		234,281.44	
Due to Pag-IBIG	290,028.47		181,731.72	
Due to PhilHealth	9,750.00		9,050.00	
Due to NGAs	4,089,234.58		5,269,550.92	
<b>Total Inter-Agency Payables</b>	<b>PhP 5,742,111.86</b>		<b>PhP 5,765,003.00</b>	

Due to BIR account represents tax withheld from CNA 2017 and from Trust fund account transaction to be remitted on January 2018.

Due to NGAs Account represents various funds transferred by the **Local Government Academy** for the implementation of specific programs, projects, and activities by the Department.

*(Attachment 4: Schedule of Due from NGAs)*

**12. Trust Liabilities**

Trust Liabilities item is solely composed of Guarantee/Security Deposits Account in the amount of PhP 817,447.31. This amount represents 10% of the progress billings that is retained from various contractors with an “in-progress” project status.

### 13. Other Payables

Other Payables Account is composed of the amount withheld from salaries of the employees pending remittances to various financial institutions amounting to PhP176,899.93:

- Outstanding loans from Credit Union
- EMLA
- Outstanding loans from Employee Union
- AMWSLAI

### 14. Other Service Income

Other Service Income represents the proceeds from GSIS Insurance claim for damage office building caused by typhoon Lawin and proceeds from sale of bid documents .

### 15. Personnel Services

#### 15.1 Salaries and Wages

Particulars	2017	2016
Salaries and Wages-Regular	102,573,277.74	90,043,012.01
<b>Total Salaries and Wages</b>	<b>102,573,277.74</b>	<b>PhP 90,043,012.91</b>

The increase in the amount of salaries is due to the effect of Salary Standardization Law 2nd Tranche which took effect in January 1, 2017.

#### 15.2 Other Compensation

Particulars	2017	2016
Personal Economic Relief Allowance (PERA)	5,560,743.94	5,251,184.79
Representation Allowance (RA)	1,598,750.00	1,537,625.00
Transportation Allowance (TA)	1,496,690.00	1,441,835.00
Clothing/Uniform Allowance	1,155,000.00	1,095,000.00
Subsistence Allowance	0	0
Laundry Allowance	0	0
Quarters Allowance	0	0
Overseas Allowance	0	0
Honoraria	0	0
Hazard Pay	0	0
Longevity Pay	0	0
Overtime and Night Pay	89,889.49	86,155.45
Mid-Year and Year End Bonus	17,119,185.03	15,048,567.65
Cash Gift	1,165,000.00	1,090,250.00
Other Bonuses and Allowances	6,755,000.00	1,092,000.00
<b>Total Other Compensation</b>	<b>34,940,258.46</b>	<b>26,642,617.89</b>

**15.3 Personnel Benefit Contribution**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Retirement and Life Insurance Premiums	12,267,505.00	10,782,061.71
PhilHealth Contributions	950,587.50	947,125.00
Employees Compensation Insurance Premiums	276,400.00	264,200.00
Pag-Ibig Contribution	287,700.00	263,100.00
<b>Total Personnel Benefit Contributions</b>	<b>12,256,486.71</b>	<b>12,256,486.71</b>

**15.4 Other Personnel Benefits**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Terminal Leave Benefits	1,072,751.02	1,072,751.02
Other Personnel Benefits	10,954,739.21	10,954,739.21
<b>Total Other Personnel Benefits</b>	<b>12,027,490.23</b>	<b>12,027,490.23</b>

**16. Maintenance and Other Operating Expenses**

**16.1 Traveling Expenses**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Traveling Expenses-Local	7,515,735.09	5,657,925.92
Traveling Expenses-Foreign	0	0
<b>Total Traveling Expenses</b>	<b>7,515,735.09</b>	<b>5,657,925.92</b>

**16.2 Training and Scholarship Expenses**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Training Expenses	26,203,696.58	10,468,435.22
Scholarship Grants/Expenses	0	0
<b>Total Training and Scholarship Expenses</b>	<b>26,203,696.58</b>	<b>10,468,435.22</b>

The significant increase in Training Expenses is due to conduct of Capacity Development for MLGOOs, Roll-Out of various PPAs to LGUs funded and conducted by the Department. With the new program of the government which is the ADM, funds were downloaded to this Agency for the conduct of Trainings, Orientation for the Implementation of This program to include the recipient LGUs as participants.

**16.3 Supplies and Materials Expenses**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Office Supplies Expenses	2,135,897.62	2,374,357.63
Semi-Expendable Expenses- OE/ICT	341,475.10	80,896.00
Accountable Forms Expenses	7,100.00	10,900.00
Fuel, Oil, Lubricants	1,588,160.77	1,086,658.94
Other Office Supplies/Materials Expenses	3,573,350.70	957,607.05
Semi-Expendable Expenses-Furniture and Fixtures	104,500.00	0
<b>Total Supplies and Materials Expenses</b>	<b>7,750,484.19</b>	<b>4,510,419.62</b>

#### 16.4 Utility Expenses

Particulars	2017	2016
Water Expenses	63,965.24	64,464.80
Electricity Expenses	927,218.50	1,028,602.98
<b>Total Utility Expenses</b>	<b>991,183.74</b>	<b>1,077,399.38</b>

#### 16.5 Communication Expenses

Particulars	2017	2016
Postage and Courier Services	47,133.00	36,124.00
Telephone Expenses	1,921,705.83	1,766,475.83
Internet Subscription Expenses	0	109,808.49
Cable, Satellite, Telegraph and Radio Expenses	0	0
<b>Total Communication Expenses</b>	<b>1,968,838.83</b>	<b>1,571,293.66</b>

#### 16.6 Awards/Rewards and Prizes

Particulars	2017	2016
Awards/Rewards Expenses	1,080,000.00	3,571,000.00
Prizes	60,000.00	62,000.00
<b>Total Awards/Rewards and Prizes</b>	<b>1,140,000.00</b>	<b>3,633,000.00</b>

#### 16.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2017	2016
Extraordinary and Miscellaneous Expenses	116,800.00	117,600.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>116,800.00</b>	<b>117,600.00</b>

#### 16.8 General Services

Particulars	2017	2016
Security Services	313,416.92	282,749.16
Other General Services	9,712,077.03	7,762,362.35
<b>Total General Services</b>	<b>10,025,493.95</b>	<b>8,045,111.51</b>

The significant increase in the Other General Services Account is due to the charging of Job Orders' and Contract of Service Employees' salaries and wages. For security services, this account is charged under Other General Services Appropriation, since there was no provision of Security Services Expense in Agencies' in 2017.

#### 16.9 Professional Services : for CY 2017 there were no expenses incurred under this Account.

## 16.10 Repairs and Maintenance

Particulars	2017	2016
Repairs and Maintenance-Investment Property	0	0
Repairs and Maintenance-Land Improvements	0	0
Repairs and Maintenance-Infrastructure Assets	0	0
Repairs and Maintenance-Buildings and Other Structures	317,562.00	376,614.11
Repairs and Maintenance-Machinery and Equipment/ICT	170,886.30	142,356.64
Repairs and Maintenance-Transportation Equipment	606,858.93	459,685.61
Repairs and Maintenance-Furniture and Fixtures	0	
Repairs and Maintenance-Leased Assets	0	0
Repairs and Maintenance-Leased Assets Improvements	0	0
Restoration and Maintenance-Heritage Assets	0	0
Repairs and Maintenance-Other Property, Plant and Equipment	0	
<b>Total Repairs and Maintenance Expenses</b>	<b>1,095,307.23</b>	<b>978,656.36</b>

## 16.11 Taxes, Insurance Premiums and Other Fees

Particulars	2017	2016
Taxes, Duties and Licenses	37,326.78	68,172.44
Fidelity Bond Premiums	223,462.50	195,555.00
Insurance Expenses	144,197.20	141,926.49

## 16.12 Other Maintenance and Operating Expenses

Particulars	2017	2016
Advertising Expenses	18,000.00	6,000.00
Printing and Publication Expenses	419,843.68	180,600.52
Transportation and Delivery Expenses	0	39,470.24
Rent/Lease Expenses	0	340,501.81
Membership Dues and Contributions to Organizations	0	7,500.00
Subscription Expenses	116,720.50	96,526.50
Donations	0	0
Litigation/Acquired Assets Expenses	0	0
Other Maintenance and Operating Expenses	0	3,887,433.09
<b>Total Other Maintenance and Operating Expenses</b>	<b>554,564.18</b>	<b>4,686,172.34</b>

During the Calendar Year 2017, there were no appropriation for Other MOOE , all expenses incurred were charged to specific expenses account under NEP 2017.

## 17. Non-Cash Expenses

### 17.1 Depreciation

Particulars	2017	2016
Depreciation-Investment Property	0	0
Depreciation-Land Improvements	0	0
Depreciation-Infrastructure Assets	0	0
Depreciation-Buildings and Other Structures	572,828.70	471,377.62
Depreciation-Machinery and Equipment and ICT	450,211.12	262,064.83
Depreciation-Transportation Equipment	992,903.58	723,600.02

Particulars	2017	2016
Depreciation-Leased Assets	0	
Depreciation-Furniture, Fixtures and books	48,805.37	54,879.10
Depreciation-Leased Assets Improvements	0	0
Depreciation-Heritage Assets	0	0
Depreciation-Service Concession Assets	0	0
Depreciation-Other Property, Plant and Equipment	35,802.00	35,802.00
<b>Total Depreciation</b>	<b>2,100,550.77</b>	<b>1,547,723.57</b>

#### 18. Net Financial Assistance/Subsidy

Particulars	2017	2016
<b>Financial Assistance/Subsidy from NGAs, CO</b>		
Subsidy from National Government	259,549,624.62	404,533,671.72
Subsidy from Central Office	173,991,049.10	42,649,889.02
<b>Total Financial Assistance/Subsidy from NGAs, CO</b>	<b>433,540,673.72</b>	<b>447,183,560.74</b>
<b>Less: Financial Assistance/Subsidy to LGUs, Others</b>		
Subsidy – Others	2,339,000.00	0
Financial Assistance to Local Government Units	226,037,774.24	308,509,816.42
<b>Total Financial Assistance/Subsidy to LGUs, Others</b>	<b>228,376,774.24</b>	<b>308,509,816.42</b>
<b>Net Financial Assistance/Subsidy</b>	<b>205,163,899.48</b>	<b>138,673,744.32</b>

#### 19. Gains and Losses

##### 19.1 Gains

Account	2017	2016
Gain on Sale of Property, Plant and Equipment	0	27,445.26
Other Gains	0	78,102.59
<b>Total Gains</b>	<b>0</b>	<b>105,547.85</b>

##### 19.2 Losses

Account	2017	2016
Loss on Sale of Assets	0	31,411.13
Other Losses	0	18,911.82
<b>Total Losses</b>	<b>0</b>	<b>50,322.95</b>

#### 20. Subsidy from National Government and Central Office

Account	2017
NCA Received from DBM	240,518,143.00
NTA Received from C.O./ Subsidy from C.O.	173,991,049.10
TRA	19,031,481.62
<b>Gross Subsidy</b>	<b>433,540,673.72</b>
Less: Reversal of Unutilized NCA and NTA	14,082,285.04
<b>Net Subsidy from DBM and Central Office</b>	<b>419,458,388.68</b>
Less: Subsidy from Central Office	173,991,049.10
<b>Subsidy from NGA- DBM</b>	<b>245,467,339.58</b>

receipts from LGA in the amount of PhP 2,849,687.99 under Account No. 3702-1001-00. The remaining balance represents cash downloaded to Provincial Offices which was undisbursed as of December 31, 2017.

## 6. Receivables

**6.1 Inter-agency Receivables – PhP 177,554,028.71** – This item is solely composed of **Due from LGUs** which was unliquidated as of December 31, 2017. (*Attachment 1: Schedule of Due from LGUs*)

PARTICULARS	2017	2016
2013 SALINTUBIG AND 2014 BuB	383,593.26	9,041,843.05
2015 BUB – Released 2015		66,264,234.62
	32,033,589.98	
2015 SALINTUBIG – Released 2015	6,392,967.34	26,370,681.69
2016 BUB –released 2016	69,155,649.80	97,190,981.96
2015 BUB released 2016		36,833,430.93
2015 Salintubig- released 2016	2,000,000.00	2,000,000.00
2016 Salintubig released 2016		32,000,000.00
2016 BuB- released 2017	17,544,491.78	0
2017 Salintubig	48,000,000.00	0
2016 Salintubig-released 2017	2,043,736.57	0
<b>TOTAL</b>	<b>177,554,028.71</b>	<b>269,701,172.20</b>

**6.3 Due from NGAs – PhP 326,670.50** – This item comprises receivables from the following:

PARTICULARS	2017	2016
ISABELA STATE UNIVERSITY, Echague, Isabela	PhP191,667.50	PhP 239,390.00
Cagayan State University	97,597.50	
NUEVA VIZCAYA STATE UNIVERSITY	PhP 37,405.50	195,195.00
I.A. Castaneda Construction	0	245,706.99
<b>Total</b>	<b>326,670.50</b>	<b>680,291.99</b>

(Attachment 2: due from NGAs)

The amounts receivable represents the 2016 and 2017 CSIS (based on MOA) to be used for fieldwork and research works for CSIS (Citizens Satisfaction Index System) Program.



## 7. Inventories

Accounts	2017 (in thousand pesos)			
	Inventories carried at the lower of cost and net realizable value	Inventories carried at fair value less cost to sell	Inventory write-down recognized during the year	Reversal of Inventory write-down recognized during the year
<b>Inventory Held for Consumption</b>				
Carrying Amount, January 1, 2017	201,532.74	-	-	-
Additions/Acquisitions during the year	842,285.17	-	-	-
Expensed during the year except write-down	(636,498.29)	-	-	-
Write-down during the year	-	-	-	-
Reversal of Write-down during the year	-	-	-	-
<b>Carrying Amount, December 31, 2017</b>	<b><u>407,319.62</u></b>	-	-	-

Semi-expendable assets are asset purchases that have a unit cost amounting to below PhP 15,000.00. At the time of purchase, a Semi-expendable Asset account is debited. Upon issuance of the item supported by Inventory Custodianship Slip, the Semi-expendable Asset account is credited and a Semi-expendable Expense account is debited.

## 8. Other Assets

**Advances to Officers and Employees in the amount of PhP 4,406,740.18**

AGE	AMOUNT	REMARKS
30 days or less	PhP 4,386,611.54	Communication allowance; PBB 2016
31-60 days	PhP 7,900.00	Communication allowance
61-120 days		
Over 120 days	<u>PhP 12,228.64</u>	Travelling; communication; airfare
<b>Total</b>	<b><u>PhP 4,406,740.18</u></b>	

## 9. Property, Plant and Equipment

	Land and Land Improvements	Furniture and Fixtures	Leased Asset-M/E	Buildings and Other Structures	Machinery, Equipment and Motor Vehicle	Construction in Progress	Other PPE & Other Assets	TOTAL
Carrying Amount, January 1, 2017	1,637,558.30	491,642.62	1,388,922.49	9,195,941.12	<u>2,366,885.79</u>	5,242,267.76	136,524.70	<u>27,459,742.78</u>

The composition of the 2017 Accounts Payable is as follows:

<b>PARTICULARS</b>	<b>AMOUNT</b>	<b>REMARKS/CREDITOR</b>
Less than 1 year	6,822,672.86	Amount requested to DBM for NCA release in 2018– MDS Account
<b>TOTAL</b>	<b><u>6,822,672.86</u></b>	

(See attachment 3A and 3B: Aging of Due and Demandable Obligations and Accounts Payable)

#### 11. Inter-Agency Payables

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Due to BIR	1,111,899.47	70,388.92
Due to GSIS	241,199.34	234,281.44
Due to Pag-IBIG	290,028.47	181,731.72
Due to PhilHealth	9,750.00	9,050.00
Due to NGAs	<u>4,089,234.58</u>	<u>5,269,550.92</u>
<b>Total Inter-Agency Payables</b>	<b><u>PhP 5,742,111.86</u></b>	<b><u>PhP 5,765,003.00</u></b>

Due to BIR account represents tax withheld from CNA 2017 and from Trust fund account transaction to be remitted on January 2018.

Due to NGAs Account represents various funds transferred by the **Local Government Academy** for the implementation of specific programs, projects, and activities by the Department.

(Attachment 4: Schedule of Due from NGAs)

#### 12. Trust Liabilities

Trust Liabilities item is solely composed of Guarantee/Security Deposits Account in the amount of PhP 817,447.31. This amount represents 10% of the progress billings that is retained from various contractors with an “in-progress” project status.

#### 13. Other Payables

Other Payables Account is composed of the amount withheld from salaries of the employees pending remittances to various financial institutions amounting to PhP176,899.93:

- Outstanding loans from Credit Union
- EMLA
- Outstanding loans from Employee Union
- AMWSLAI

#### 14. Other Service Income-PhP721,406.21

**Other Service Income** represents the proceeds from GSIS Insurance claim for damage office building caused by typhoon Lawin.

**15. Personnel Services**

**15.1 Salaries and Wages**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Salaries and Wages-Regular	102,573,277.74	90,043,012.01
<b>Total Salaries and Wages</b>	<b>PhP 102,573,277.74</b>	<b>PhP 90,043,012.91</b>

The increase in the amount of salaries is due to the effect of Salary Standardization Law 2nd Tranche which took effect in January 1, 2017.

**15.2 Other Compensation**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Personal Economic Relief Allowance (PERA)	5,560,743.94	5,251,184.79
Representation Allowance (RA)	1,598,750.00	1,537,625.00
Transportation Allowance (TA)	1,496,690.00	1,441,835.00
Clothing/Uniform Allowance	1,155,000.00	1,095,000.00
Subsistence Allowance	0	0
Laundry Allowance	0	0
Quarters Allowance	0	0
Overseas Allowance	0	0
Honoraria	0	0
Hazard Pay	0	0
Longevity Pay	0	0
Overtime and Night Pay	89,889.49	86,155.45
Mid-Year and Year End Bonus	17,119,185.03	15,048,567.65
Cash Gift	1,165,000.00	1,090,250.00
Other Bonuses and Allowances	6,755,000.00	1,092,000.00
<b>Total Other Compensation</b>	<b>34,940,258.46</b>	<b>26,642,617.89</b>

**15.3 Personnel Benefit Contribution**

<b>Particulars</b>	<b>2017</b>	<b>2016</b>
Retirement and Life Insurance Premiums	12,267,505.00	10,782,061.71
PhilHealth Contributions	950,587.50	947,125.00
Employees Compensation Insurance Premiums	276,400.00	264,200.00
Pag-Ibig Contribution	287,700.00	263,100.00
<b>Total Personnel Benefit Contributions</b>	<b>12,256,486.71</b>	<b>12,256,486.71</b>

**15.4 Other Personnel Benefits**

Republic of the Philippines  
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
 Regional Office 02

**PRE TRIAL BALANCE**  
 AS OF DECEMBER 31, 2017

GENERAL FUND 101

Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<b><u>ASSETS</u></b>			
Cash-Collecting Officer	1-01-01-010	68,856.46	
Petty Cash Fund	1-01-01-020	62,500.00	
Cash in Bank, LCCA	1-01-02-020	40,833,082.16	
Cash, Treasury Deposits	1-01-04-010	2,050,241.59	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	326,670.50	
Due from LGU's	1-03-03-030	177,554,028.71	
Receivables, Disallowances/Charges	1-03-05-010	0.00	
Due from Officers and Employees	1-03-05-020	0.00	
Other Receivables	1-03-05-990	0.00	
Office Supplies Inventory	1-04-04-010	407,319.62	
Semi-Expendable Asset - ICT	1-04-05-030	62,675.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	0.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	6,332.00	
Accu. Depreciation, Land Improv.	1-06-02-991		6,173.70
Office Building	1-06-04-010	21,994,698.32	
Accum Depreciation, Office Building	1-06-04-011		7,598,611.85
Machinery	1-06-05-010	57,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		47,025.00
Office Equipment	1-06-05-020	537,490.58	
Accum Depreciation, OE	1-06-05-021		407,316.58
ICT Equipment	1-06-05-030	6,699,646.24	
Accumulated Depreciation, ICT	1-06-05-031		2,430,147.63
Communication Equipment	1-06-05-070	271,821.25	
Accum Depreciation, Comm Equipt.	1-06-05-071		196,352.85
Motor Vehicle	1-06-06-010	11,552,752.57	
Accum Depreciation, MV	1-06-06-011		4,235,706.84
Furnitures and Fixtures	1-06-07-010	1,371,782.09	
Accum Depreciation, F & F	1-06-07-011		120,112.28
Leased Asset- Machinery and Equipment	1-06-08-030	932,795.85	
Construction in Progress - Infra. Assets	1-06-10-020	2,509,286.78	
Construction in Progress - Building & Other Str	1-06-10-030	1,032,124.09	
Other PPE	1-06-99-990	246,400.00	
Accum Depreciation, Other PPE	1-06-99-991		145,677.30
Advances to Officers & Employees	1-99-01-040	4,406,740.18	
Advance to Contractors	1-99-02-010	338,911.24	
Prepaid Insurance	1-99-02-050	63,166.50	
Other Assets	1-99-99-990	416,784.83	
<b><u>LIABILITIES</u></b>			
Accounts Payable	2-01-01-010		6,822,672.86
Due to BIR	2-02-01-010		1,111,899.47
Due to GSIS	2-02-01-020		241,199.34
Due to HDMF	2-02-01-030		290,028.47
Due to PHIC	2-02-01-040		9,750.00
Due to NGAs	2-02-01-050		4,089,234.58
Due to LGUs	2-02-01-070		200,000.00
Due to Central Office	2-03-01-010		0.00
Guaranty Deposit Payable	2-04-01-040		817,447.31
Other Payables	2-99-99-990		53,674.10
<b><u>EQUITY</u></b>			
Accumulated Surplus/(Deficit)	3-01-01-010		282,210,361.41
<b><u>INCOME</u></b>			
Other Gains	4-05-01-990		0.00
Gain on Sale of PPE	4-05-01-040		0.00
Subsidy from NG	4-03-01-010		245,467,339.58
Subsidy from Central Office	4-03-01-060		174,198,092.30
Assistance from LGUs	4-03-01-030		20,000.00
Other Service Income	4-02-01-990		721,406.21
Training/Seminar Fees	4-02-02-040		616,900.00
Other Business Income	4-02-02-990		0.00
		<b>275,440,506.56</b>	<b>732,057,129.66</b>

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<i>Total carried forward</i>			
		<b>275,440,506.56</b>	<b>732,057,129.66</b>
<b>EXPENSES</b>			
Salaries and Wages - Regular	5-01-01-010	102,573,277.74	
PERA	5-01-02-010	5,560,743.94	
RA	5-01-02-020	1,598,750.00	
TA	5-01-02-030	1,496,690.00	
Clothing/Uniform Allowance	5-01-02-040	1,155,000.00	
Overtime Pay	5-01-02-130	89,889.49	
Cash Gift	5-01-02-150	1,165,000.00	
Mid & Year-End Bonus	5-01-02-140	17,119,185.03	
Other Bonuses & Allowances	5-01-02-990	0.00	
CNA	5-01-02-990-11	5,625,000.00	
PEI	5-01-02-990-12	1,130,000.00	
RLIP	5-01-03-010	12,267,505.00	
HDMF Contribution	5-01-03-020	287,700.00	
PHIC Contribution	5-01-03-030	950,587.50	
ECIP	5-01-03-040	276,400.00	
Terminal Leave Benefits	5-01-04-030	13,169,438.70	
Other Personnel Benefits	5-01-04-990	1,414,040.42	
Traveling Expenses - local	5-02-01-010	7,515,735.09	
Training Expenses	5-02-02-010	26,203,696.58	
Office Supplies Expenses	5-02-03-010	2,135,897.62	
Semi-Expendable Expense-OE/ICT	5-02-03-210	341,475.10	
Accountable Forms	5-02-03-020	7,100.00	
Fuel, Oil and Lubricants	5-02-03-090	1,588,160.77	
Semi-Expendable Expense-Furniture & Fixture	5-02-03-220	104,500.00	
Other Supplies/Materials Expense	5-02-03-990	3,573,350.70	
Water Expense	5-02-04-010	63,965.24	
Electricity Expense	5-02-04-020	927,218.50	
Postage and Courier Services	5-02-05-010	47,133.00	
Telephone expense	5-02-05-020	1,921,705.83	
Internet Expense	5-02-05-030	0.00	
Award/Rewards Expense	5-02-06-010	3,571,000.00	
Prizes	5-02-06-020	62,000.00	
Extraordinary & Miscellaneous Expense	5-02-10-030	116,800.00	
Security Services	5-02-12-030	313,416.92	
Other general services	5-02-12-990	9,712,077.03	
Repair & Maintenance, Office Bldg.	5-02-13-040	317,562.00	
Repair & Maintenance, ICT/OE	5-02-13-050	170,886.30	
Repair & Maintenance, MV	5-02-13-060	606,858.93	
Repair & Maintenance, F&F	5-02-13-070	0.00	
Repair & Maintenance, Other PPE	5-02-13-990	0.00	
Subsidy to NGAs	5-02-14-010	0.00	
Financial Assistance to NGAs	5-02-14-020	0.00	
Financial Assistance to LGUs	5-02-14-030	226,037,774.24	
Subsidy-OTHERS	5-02-14-990	2,339,000.00	
Taxes Duties and Licenses	5-02-15-010	37,326.78	
Fidelity Bond Premiums	5-02-15-020	223,462.50	
Insurance Expense	5-02-15-030	144,197.20	
Advertising Expense	5-02-99-010	18,000.00	
Printing/Publication Expense	5-02-99-020	419,843.68	
Transport/Delivery Expense	5-02-99-040	0.00	
Rent Expense	5-02-99-050	0.00	
Membership Dues to Organization	5-02-99-060	0.00	
Subscription Expense	5-02-99-070	116,720.50	
Depreciation, Buildings and Other Structures	5-05-01-040	572,828.70	
Depreciation, ICT, Machinery and Equipment	5-05-01-050	450,211.12	
Depreciation, Motor Vehicle	5-05-01-060	992,903.58	
Depreciation, Furnitures, Fixtures and Books	5-05-01-070	48,805.37	
Depreciation, Other PPE	5-05-01-990	35,802.00	
Loss on Sale of Asset	5-05-04-080	0.00	
Other Losses	5-05-04-990	0.00	
		<b>732,057,129.66</b>	<b>732,057,129.66</b>

Prepared by:

*Milcah I. Casibang*  
**MILCAH I. CASIBANG**  
 Administrative Assistant III

Certified Correct:

*Emma Addun-Reyes*  
**EMMA ADDUN-REYES, CPA**  
 CHIEF ACCOUNTANT

**POST TRIAL BALANCE**  
 AS OF DECEMBER 31, 2017

GENERAL FUND 101

Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<b><u>ASSETS</u></b>			
Cash-Collecting Officer	1-01-01-010	68,856.46	
Petty Cash Fund	1-01-01-020	62,500.00	
Cash in Bank, LCCA	1-01-02-020	40,833,082.16	
Cash, Treasury Deposits	1-01-04-010	0.00	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	326,670.50	
Due from LGU's	1-03-03-030	177,554,028.71	
Receivables, Disallowances/Charges	1-03-05-010	0.00	
Due from Officers and Employees	1-03-05-020	0.00	
Other Receivables	1-03-05-990	0.00	
Office Supplies Inventory	1-04-04-010	407,319.62	
Semi-Expendable Asset - ICT	1-04-05-030	62,675.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	0.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	6,332.00	
Accu. Depreciation, Land Improv.	1-06-02-991		6,173.70
Office Building	1-06-04-010	21,994,698.32	
Accum Depreciation, Office Building	1-06-04-011		7,598,611.85
Machinery	1-06-05-010	57,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		17,025.00
Office Equipment	1-06-05-020	537,490.58	
Accum Depreciation, OE	1-06-05-021		407,316.58
ICT Equipment	1-06-05-030	6,699,646.24	
Accumulated Depreciation, ICT	1-06-05-031		2,430,147.63
Communication Equipment	1-06-05-070	271,821.25	
Accum Depreciation, Comm Equipt.	1-06-05-071		196,352.85
Motor Vehicle	1-06-06-010	11,552,752.57	
Accum Depreciation, MV	1-06-06-011		4,235,706.84
Furnitures and Fixtures	1-06-07-010	1,371,782.09	
Accum Depreciation, F & F	1-06-07-011		120,112.28
Leased Asset- Machinery and Equipment	1-06-08-030	932,795.85	
Construction in Progress - Infra. Assets	1-06-10-020	2,509,286.78	
Construction in Progress - Building & Other Str	1-06-10-030	1,032,124.09	
Other PPE	1-06-99-990	246,400.00	
Accum Depreciation, Other PPE	1-06-99-991		145,677.30
Advances to Officers & Employees	1-99-01-040	4,406,740.18	
Advance to Contractors	1-99-02-010	338,911.24	
Prepaid Insurance	1-99-02-050	63,166.50	
Other Assets	1-99-99-990	416,784.83	
<b><u>LIABILITIES</u></b>			
Accounts Payable	2-01-01-010		6,822,672.86
Due to BIR	2-02-01-010		1,111,899.47
Due to GSIS	2-02-01-020		241,199.34
Due to HDMF	2-02-01-030		290,028.47
Due to PHIC	2-02-01-040		9,750.00
Due to NGAs	2-02-01-050		4,089,234.58
Due to LGUs	2-02-01-070		200,000.00
Due to Central Office	2-03-01-010		-
Guaranty Deposit Payable	2-04-01-040		817,447.31
Other Payables	2-99-99-990		53,674.40
<b><u>EQUITY</u></b>			
Accumulated Surplus/(Deficit)	3-01-01-010		244,567,234.81
		<b>273,390,264.97</b>	<b>273,390,264.97</b>

Prepared by:

Certified Correct:

  
**MILCAH I. CASIBANG**  
 Administrative Assistant III

  
**EMMA ADDUN-REYES, CPA**  
 Chief Accountant

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
 DETAILED STATEMENT OF FINANCIAL POSITION  
 GENERAL FUND 101  
 AS AT DECEMBER 31, 2017

2017

**ASSETS**

**Current Assets**

<b>Cash and Cash Equivalents</b>	<b>40,964,438.62</b>
Cash on Hand	131,356.46
Cash-Collecting Officers	68,856.46
Petty Cash	62,500.00
Cash in Bank-Local Currency	40,833,082.16
Cash in Bank-Local Currency, Current Account	40,833,082.16
Treasury/Agency Cash Accounts	-
Cash-Treasury/Agency Deposit, Regular	-
<b>Receivables</b>	<b>177,880,699.21</b>
Inter-Agency Receivables	177,880,699.21
Due from National Government Agencies	326,670.50
Due from Local Government Units	177,554,028.71
Intra-Agency Receivables	-
Due from Central Office	-
Due from Bureaus	-
Due from Regional Offices	-
Due from Operating Units	-
Other Receivables	-
Receivables-Disallowances/Charges	-
Due from Officers and Employees	-
Due from Non-Government Organizations/People's	-
Other Receivables	-
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	-
<b>Inventories</b>	<b>469,994.62</b>
Inventory Held for Consumption	469,994.62
Office Supplies Inventory	407,319.62
Semi-Expendable Asset - ICT	62,675.00
Semi-Expendable Asset - Furniture & Fixture	-
<b>Other Current Assets</b>	<b>4,808,817.92</b>
<b>Advances</b>	<b>4,406,740.18</b>
Advances to Officers and Employees	4,406,740.18
Prepayments	402,077.74
Advance to Contractors	338,911.24
Prepaid Insurance	63,166.50
<b>Total Current Assets</b>	<b>224,123,950.37</b>

**Non - Current Assets**

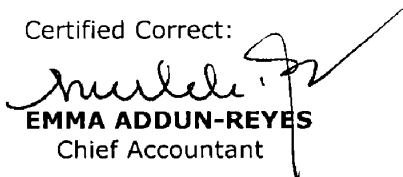
**Property, Plant and Equipment****34,079,190.57**

Land	<b>1,637,400.00</b>
Land	1,637,400.00
Accumulated Impairment Losses- Land	-
Net Value	<b>1,637,400.00</b>
Land Improvements	<b>158.30</b>
Other Land Improvements	6,332.00
Accumulated Depreciation-Other Land Improvements	(6,173.70)
Accumulated Impairment Losses-Other Land Improvements	-
Net Value	<b>158.30</b>
Buildings and Other Structures	<b>14,396,086.47</b>
Buildings	21,994,698.32
Accumulated Depreciation-Buildings	(7,598,611.85)
Accumulated Impairment Losses-Buildings	-
Net Value	<b>14,396,086.47</b>
Machinery and Equipment	<b>4,485,116.01</b>
Machinery	57,000.00
Accumulated Depreciation-Machinery	(47,025.00)
Accumulated Impairment Losses-Machinery	-
Net Value	<b>9,975.00</b>
Office Equipment	537,490.58
Accumulated Depreciation-Office Equipment	(407,316.58)
Accumulated Impairment Losses-Office Equipment	-
Net Value	<b>130,174.00</b>
Information and Communication Technology Equipment	6,699,646.24
Accumulated Depreciation-Information and Communication Technology Equipment	(2,430,147.63)
Accumulated Impairment Losses-Information and Communication Technology Equipment	-
Net Value	<b>4,269,498.61</b>
Communication Equipment	271,821.25
Accumulated Depreciation-Communication Equipment	(196,352.85)
Accumulated Impairment Losses-Communication	-
Net Value	<b>75,468.40</b>
Transportation Equipment	<b>7,317,045.73</b>
Motor Vehicles	11,552,752.57
Accumulated Depreciation-Motor Vehicles	(4,235,706.84)
Accumulated Impairment Losses-Motor Vehicles	-
Net Value	<b>7,317,045.73</b>
Furniture, Fixtures and Books	<b>1,251,669.81</b>
Furniture and Fixtures	1,371,782.09
Accumulated Depreciation-Furniture and Fixtures	(120,112.28)
Accumulated Impairment Losses-Furniture and Fixtures	-
Net Value	<b>1,251,669.81</b>
Books	-
Accumulated Depreciation-Books	-
Accumulated Impairment Losses-Books	-
Net Value	-
Leased Assets	<b>932,795.85</b>
Leased Assets, Machinery and Equipment	932,795.85
Accumulated Depreciation-Leased Assets, Machinery and Eq	-
Accumulated Impairment Losses-Leased Assets,	-
Net Value	<b>932,795.85</b>
Other Property, Plant and Equipment	<b>100,722.70</b>
Other Property, Plant and Equipment	246,400.00
Accumulated Depreciation-Other Property, Plant and	(145,677.30)
Accumulated Impairment Losses-Other Property,	-
Net Value	<b>100,722.70</b>
Construction in Progress - Infra. Assets	<b>2,509,286.78</b>
Construction in Progress - Office Building	<b>1,032,124.09</b>



Other Assets	<u>416,784.83</u>
Other Assets	416,784.83
Accumulated Impairment Losses-Other Assets	-
Net Value	<u>416,784.83</u>
<b>Total Non-Current Assets</b>	<u><b>34,079,190.57</b></u>
<b>TOTAL ASSETS</b>	<u><b>258,203,140.94</b></u>
<b>LIABILITIES</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Financial Liabilities</b>	<u><b>6,822,672.86</b></u>
Payables	6,822,672.86
Accounts Payable	6,822,672.86
Due to Officers and Employees	-
<b>Inter-Agency Payables</b>	<u><b>5,942,111.86</b></u>
Due to BIR	1,111,899.47
Due to GSIS	241,199.34
Due to Pag-IBIG	290,028.47
Due to PhilHealth	9,750.00
Due to NGAs	4,089,234.58
Due to LGUs	200,000.00
<b>Trust Liabilities</b>	<u><b>817,447.31</b></u>
Guaranty/Security Deposits Payable	817,447.31
<b>Other Payables</b>	<u><b>53,674.10</b></u>
Other Payables	53,674.10
<b>Total Current Liabilities</b>	<u>13,635,906.13</u>
<b>Non- Current Liabilities</b>	-
<b>Total Non -Current Liabilities</b>	<u>-</u>
<b>Total Liabilities</b>	<u><b>13,635,906.13</b></u>
<b>Net Assets/Equity</b>	
<b>Equity</b>	
<b>Government Equity</b>	<u><b>244,567,234.81</b></u>
Accumulated Surplus/(Deficit)	244,567,234.81
<b>Total Net Assets/Equity</b>	<u><b>244,567,234.81</b></u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>258,203,140.94</b></u>

Certified Correct:

  
**EMMA ADDUN-REYES**  
Chief Accountant

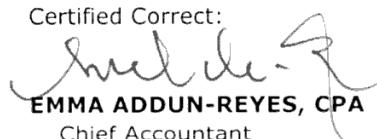
**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION**  
**GENERAL FUND 101**  
**AS OF DECEMBER 31, 2017**  
**(With Comparative Figures for CY 2016)**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Cash and Cash Equivalents</b>	<u>40,964,438.62</u>	<u>18,291,535.74</u>
Cash on Hand	131,356.46	15,028.00
Cash-Collecting Officers	68,856.46	-
Petty Cash	62,500.00	15,028.00
Cash in Bank-Local Currency	40,833,082.16	18,276,507.74
Cash in Bank-Local Currency, Current Account	40,833,082.16	18,276,507.74
Treasury/Agency Cash Accounts	-	-
Cash-Treasury/Agency Deposit, Regular	-	-
<b>Receivables</b>	<u>177,880,699.21</u>	<u>270,381,464.24</u>
Inter-Agency Receivables	177,880,699.21	269,701,172.25
Due from National Government Agencies	326,670.50	-
Due from Local Government Units	177,554,028.71	269,701,172.25
Intra-Agency Receivables	-	-
Due from Central Office	-	-
Due from Bureaus	-	-
Due from Regional Offices	-	-
Due from Operating Units	-	-
Other Receivables	-	680,291.99
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees Organizations	-	-
Other Receivables	-	680,291.99
Allowance for Impairment-Other Receivables	-	-
<i>Net Value-Other Receivables</i>	-	680,291.99
<b>Inventories</b>	<u>469,994.62</u>	<u>201,532.74</u>
Inventory Held for Consumption	469,994.62	201,532.74
Office Supplies Inventory	407,319.62	201,532.74
Semi-Expendable Asset - ICT	62,675.00	-
Semi-Expendable Asset - Furniture & Fixture	-	-
<b>Other Current Assets</b>	<u>4,808,817.92</u>	<u>635,730.39</u>
Advances	4,406,740.18	582,016.64
Advances to Officers and Employees	4,406,740.18	582,016.64
Prepayments	402,077.74	53,713.75
Advances to Contractors	338,911.24	53,713.75
Prepaid Insurance	63,166.50	-
<b>Total Current Assets</b>	<u>224,123,950.37</u>	<u>289,510,263.11</u>
<b>Non - Current Assets</b>		

	<u>2017</u>	<u>2016</u>
<b>Property, Plant and Equipment</b>	<b>34,079,190.57</b>	<b>27,876,527.61</b>
Land	<b>1,637,400.00</b>	<b>1,637,400.00</b>
Land	1,637,400.00	1,637,400.00
Accumulated Impairment Losses- Land	-	-
Net Value	<b>1,637,400.00</b>	<b>1,637,400.00</b>
Land Improvements	<b>158.30</b>	<b>158.30</b>
Other Land Improvements	6,332.00	6,332.00
Accumulated Depreciation-Other Land Improvements	(6,173.70)	(6,173.70)
Accumulated Impairment Losses-Other Land Improvements	-	-
Net Value	<b>158.30</b>	<b>158.30</b>
Buildings and Other Structures	<b>14,396,086.47</b>	<b>9,195,941.12</b>
Buildings	21,994,698.32	16,221,724.27
Accumulated Depreciation-Buildings	(7,598,611.85)	(7,025,783.15)
Accumulated Impairment Losses-Buildings	-	-
Net Value	<b>14,396,086.47</b>	<b>9,195,941.12</b>
Machinery and Equipment	<b>4,485,116.01</b>	<b>1,056,936.48</b>
Machinery	57,000.00	57,000.00
Accumulated Depreciation-Machinery	(47,025.00)	(41,895.00)
Accumulated Impairment Losses-Machinery	-	-
Net Value	<b>9,975.00</b>	<b>15,105.00</b>
Office Equipment	537,490.58	537,490.58
Accumulated Depreciation-Office Equipment	(407,316.58)	(364,366.05)
Accumulated Impairment Losses-Office Equipment	-	-
Net Value	<b>130,174.00</b>	<b>173,124.53</b>
Information and Communication Technology Equipment	6,699,646.24	2,746,615.19
Accumulated Depreciation-Information and Communication Technology Equipment	(2,430,147.63)	(1,957,481.20)
Accumulated Impairment Losses-Information and Communication Technology Equipment	-	-
Net Value	<b>4,269,498.61</b>	<b>789,133.99</b>
Communication Equipment	271,821.25	271,821.25
Accumulated Depreciation-Communication Equipment	(196,352.85)	(192,248.29)
Equipment	-	-
Net Value	<b>75,468.40</b>	<b>79,572.96</b>
Transportation Equipment	<b>7,317,045.73</b>	<b>8,309,949.31</b>
Motor Vehicles	11,552,752.57	11,552,752.57
Accumulated Depreciation-Motor Vehicles	(4,235,706.84)	(3,242,803.26)
Accumulated Impairment Losses-Motor Vehicles	-	-
Net Value	<b>7,317,045.73</b>	<b>8,309,949.31</b>
Furniture, Fixtures and Books	<b>1,251,669.81</b>	<b>491,642.62</b>
Furniture and Fixtures	1,371,782.09	542,282.09
Accumulated Depreciation-Furniture and Fixtures	(120,112.28)	(50,639.47)
Accumulated Impairment Losses-Furniture and Fixtures	-	-
Net Value	<b>1,251,669.81</b>	<b>491,642.62</b>
Books	-	-
Accumulated Depreciation-Books	-	-
Accumulated Impairment Losses-Books	-	-
Net Value	-	-
Leased Assets	<b>932,795.85</b>	<b>1,388,922.49</b>
Leased Assets, Machinery and Equipment	932,795.85	1,388,922.49
Accumulated Depreciation-Leased Assets, Machinery and Equipment	-	-
Accumulated Impairment Losses-Leased Assets, Machinery and Equipment	-	-
Net Value	<b>932,795.85</b>	<b>1,388,922.49</b>

	<u>2017</u>	<u>2016</u>
Other Property, Plant and Equipment	<b>100,722.70</b>	<b>136,524.70</b>
Other Property, Plant and Equipment	246,400.00	246,400.00
<i>Equipment</i>	(145,677.30)	(109,875.30)
<i>Accumulated Impairment Losses-Other Property,</i>	-	-
<i>Net Value</i>	<b>100,722.70</b>	<b>136,524.70</b>
Construction in Progress - <i>Infra Asset</i>	<b>2,509,286.78</b>	<b>5,242,267.76</b>
Construction in Progress - <i>Office Building</i>	<b>1,032,124.09</b>	
Other Assets	<b>416,784.83</b>	<b>416,784.83</b>
Other Assets	416,784.83	416,784.83
<i>Accumulated Impairment Losses-Other Assets</i>	-	-
<i>Net Value</i>	<b>416,784.83</b>	<b>416,784.83</b>
<b>Total Non-Current Assets</b>	<b>34,079,190.57</b>	<b>27,876,527.61</b>
<b>TOTAL ASSETS</b>	<b>258,203,140.94</b>	<b>317,386,790.72</b>
<b>LIABILITIES</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Financial Liabilities</b>	<b>6,822,672.86</b>	<b>23,544,246.35</b>
Payables	6,822,672.86	23,544,246.35
Accounts Payable	6,822,672.86	23,544,246.35
Due to Officers and Employees	-	-
<b>Inter-Agency Payables</b>	<b>5,942,111.86</b>	<b>5,765,003.00</b>
Due to BIR	1,111,899.47	70,388.92
Due to GSIS	241,199.34	234,281.44
Due to Pag-IBIG	290,028.47	181,731.72
Due to PhilHealth	9,750.00	9,050.00
Due to NGAs	4,089,234.58	5,269,550.92
Due to LGUs	200,000.00	-
<b>Trust Liabilities</b>	<b>817,447.31</b>	<b>716,181.44</b>
Guaranty/Security Deposits Payable	817,447.31	716,181.44
<b>Other Payables</b>	<b>53,674.10</b>	<b>176,899.93</b>
Other Payables	53,674.10	176,899.93
<b>Total Current Liabilities</b>	<b>13,635,906.13</b>	<b>30,202,330.72</b>
<b>Non- Current Liabilities</b>	-	-
<b>Total Non -Current Liabilities</b>	-	-
<b>Total Liabilities</b>	<b>13,635,906.13</b>	<b>30,202,330.72</b>
<b>Net Assets/Equity</b>		
<b>Equity</b>		
<b>Government Equity</b>	<b>244,567,234.81</b>	<b>287,184,460.00</b>
Accumulated Surplus/(Deficit)	244,567,234.81	287,184,460.00
<b>Total Net Assets/Equity</b>	<b>244,567,234.81</b>	<b>287,184,460.00</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>258,203,140.94</b>	<b>317,386,790.72</b>

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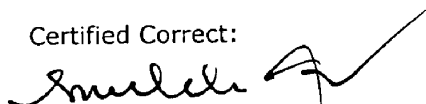


**EMMA ADDUN-REYES, CPA**  
Chief Accountant

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
CONDENSED STATEMENT OF FINANCIAL POSITION  
GENERAL FUND 101  
AS AT DECEMBER 31, 2017

	<u>2017</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Cash and Cash Equivalents	40,964,438.62
Investments	-
Receivables	177,880,699.21
Inventories	469,994.62
Other Current Assets	4,808,817.92
<b>Total Current Assets</b>	<u><b>224,123,950.37</b></u>
<b>Non-Current Assets</b>	
Investments	-
Investment Property	-
Property, Plant and Equipment	34,079,190.57
Biological Assets	-
Intangible Assets	-
Other Non-Current Assets	-
<b>Total Non-Current Assets</b>	<u><b>34,079,190.57</b></u>
<b>Total Assets</b>	<u><u><b>258,203,140.94</b></u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Financial Liabilities	6,822,672.86
Inter-Agency Payables	5,942,111.86
Trust Liabilities	817,447.31
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	53,674.10
<b>Total Current Liabilities</b>	<u><b>13,635,906.13</b></u>
<b>Non-Current Liabilities</b>	
Financial Liabilities	-
Trust Liabilities	-
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	-
<b>Total Non-Current Liabilities</b>	<u><b>-</b></u>
<b>Total Liabilities</b>	<u><u><b>13,635,906.13</b></u></u>
<b>NET ASSETS/EQUITY</b>	
Accumulated Surplus/(Deficit)	244,567,234.81
<b>Total Net Assets/Equity</b>	<u><u><b>244,567,234.81</b></u></u>
TOTAL LIABILITIES AND EQUITY	<u><u><b>258,203,140.94</b></u></u>
	-

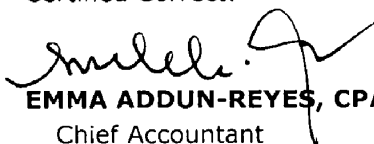
Certified Correct:

  
**EMMA ADDUN-REYES, CPA**  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION  
GENERAL FUND 101  
AS AT DECEMBER 31, 2017  
(With Comparative Figures for CY 2016)**

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and Cash Equivalents	40,964,438.62	19,922,964.43
Receivables	177,880,699.21	270,381,464.24
Inventories	469,994.62	201,532.74
Other Current Assets	4,808,817.92	635,730.39
<b>Total Current Assets</b>	<u><b>224,123,950.37</b></u>	<u><b>291,141,691.80</b></u>
<b>Non-Current Assets</b>		
Property, Plant and Equipment	34,079,190.57	27,876,527.61
<b>Total Non-Current Assets</b>	<u><b>34,079,190.57</b></u>	<u><b>27,876,527.61</b></u>
<b>Total Assets</b>	<u><b>258,203,140.94</b></u>	<u><b>319,018,219.41</b></u>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Financial Liabilities	6,822,672.86	23,544,246.35
Inter-Agency Payables	5,942,111.86	5,765,003.00
Trust Liabilities	817,447.31	716,181.44
Other Payables	53,674.10	176,899.93
<b>Total Current Liabilities</b>	<u><b>13,635,906.13</b></u>	<u><b>30,202,330.72</b></u>
<b>Total Liabilities</b>	<u><b>13,635,906.13</b></u>	<u><b>30,202,330.72</b></u>
<b>NET ASSETS/EQUITY</b>		
Accumulated Surplus/(Deficit)	244,567,234.81	287,184,460.00
<b>Total Net Assets/Equity</b>	<u><b>244,567,234.81</b></u>	<u><b>287,184,460.00</b></u>
<b>TOTAL LIABILITIES AND EQUITY</b>	<u><b>258,203,140.94</b></u>	<u><b>317,386,790.72</b></u>

Certified Correct:

  
**EMMA ADDUN-REYES, CPA**  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**GENERAL FUND 101**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**(With Comparative Figures for CY 2016)**

	<u>2017</u>	<u>2016</u>
<b>Total Revenue</b>	<b>1,358,306.21</b>	<b>0.00</b>
<b>Service and Business Income</b>		
Assistance from LGUs	20,000.00	
Other Service Income	721,406.21	
Training/Seminar Fees	616,900.00	0.00
<b>Less: Current Operating Expenses</b>		
<b>Personnel Services</b>		
<b>Salaries and Wages</b>		
Salaries and Wages-Regular	102,573,277.74	90,043,012.01
Salaries and Wages-Casual/Contractual	-	-
<b>Total Salaries and Wages</b>	<b>102,573,277.74</b>	<b>90,043,012.01</b>
<b>Other Compensation</b>		
Personal Economic Relief Allowance (PERA)	5,560,743.94	5,251,184.79
Representation Allowance (RA)	1,598,750.00	1,537,625.00
Transportation Allowance (TA)	1,496,690.00	1,441,835.00
Clothing/Uniform Allowance	1,155,000.00	1,095,000.00
CNA	5,625,000.00	-
PEI	1,130,000.00	-
Quarters Allowance	-	-
Productivity Incentive Allowance	-	-
Overseas Allowance	-	-
Honoraria	-	-
Hazard Pay	-	-
Longevity Pay	-	-
Overtime and Night Pay	89,889.49	86,155.45
Mid /Year End Bonus	17,119,185.03	15,048,567.65
Cash Gift	1,165,000.00	1,090,250.00
Other Bonuses and Allowances	-	1,092,000.00
<b>Total Other Compensation</b>	<b>34,940,258.46</b>	<b>26,642,617.89</b>
<b>Personnel Benefit Contributions</b>		
Retirement and Life Insurance Premiums	12,267,505.00	10,782,061.71
Pag-IBIG Contributions	287,700.00	263,100.00
PhilHealth Contributions	950,587.50	947,125.00
Employees Compensation Insurance Premiums	276,400.00	264,200.00
Provident/Welfare Fund Contributions	-	-
<b>Total Personnel Benefit Contributions</b>	<b>13,782,192.50</b>	<b>12,256,486.71</b>
<b>Other Personnel Benefits</b>		
Terminal Leave Benefits	13,169,438.70	1,072,751.02
Other Personnel Benefits	1,414,040.42	10,954,739.21
<b>Total Other Personnel Benefits</b>	<b>14,583,479.12</b>	<b>12,027,490.23</b>
<b>Total Personnel Services</b>	<b>165,879,207.82</b>	<b>140,969,606.84</b>
<b>Maintenance and Other Operating Expenses</b>		
<b>Traveling Expenses</b>		
Traveling Expenses-Local	7,515,735.09	5,657,925.92
Traveling Expenses-Foreign	-	-
<b>Total Traveling Expenses</b>	<b>7,515,735.09</b>	<b>5,657,925.92</b>
<b>Training and Scholarship Expenses</b>		
Training Expenses	26,203,696.58	10,468,435.22
Scholarship Grants/Expenses	-	-
<b>Total Training and Scholarship Expenses</b>	<b>26,203,696.58</b>	<b>10,468,435.22</b>

**2017****2016**

Annex B1

**Supplies and Materials Expenses**

Office Supplies Expenses	2,135,897.62	2,374,357.63
Semi-Expendable Expense-OE	341,475.10	80,896.00
Accountable Forms Expenses	7,100.00	10,900.00
Fuel, Oil and Lubricants Expenses	1,588,160.77	1,086,658.94
Other Supplies and Materials Expenses	3,573,350.70	957,607.05
<b>Total Supplies and Materials Expenses</b>	<b>7,645,984.19</b>	<b>4,510,419.62</b>

**Utility Expenses**

Water Expenses	63,965.24	68,945.35
Electricity Expenses	927,218.50	1,032,114.89
<b>Total Utility Expenses</b>	<b>991,183.74</b>	<b>1,101,060.24</b>

**Communication Expenses**

Postage and Courier Services	47,133.00	36,124.00
Telephone Expenses	1,921,705.83	1,766,475.83
Internet Subscription Expenses	-	109,808.49
Cable, Satellite, Telegraph and Radio Expenses	-	-
<b>Total Communication Expenses</b>	<b>1,968,838.83</b>	<b>1,912,408.32</b>

**Awards/Rewards and Prizes**

Awards/Rewards Expenses	3,571,000.00	1,080,000.00
Prizes	62,000.00	60,000.00
<b>Total Awards/Rewards and Prizes</b>	<b>3,633,000.00</b>	<b>1,140,000.00</b>

**Confidential, Intelligence and Extraordinary Expenses**

Confidential Expenses	-	-
Intelligence Expenses	-	-
Extraordinary and Miscellaneous Expenses	116,800.00	117,600.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>116,800.00</b>	<b>117,600.00</b>

**Professional Services**

Consultancy Services	-	-
Other Professional Services	-	-
<b>Total Professional Services</b>	<b>-</b>	<b>-</b>

**General Services**

Security Services	313,416.92	282,749.16
Other General Services	9,712,077.03	7,762,362.35
<b>Total General Services</b>	<b>10,025,493.95</b>	<b>8,045,111.51</b>

**Repairs and Maintenance**

Repairs and Maintenance-Buildings and Other Structures	317,562.00	376,614.11
Repairs and Maintenance-Machinery and Equipment	170,886.30	142,356.64
Repairs and Maintenance-Transportation Equipment	606,858.93	459,685.61
Repairs and Maintenance-Furniture and Fixtures	-	-
Repairs and Maintenance-Leased Assets	-	-
Repairs and Maintenance-Leased Assets Improvements	-	-
Restoration and Maintenance-Heritage Assets	-	-
Repairs and Maintenance-Other Property, Plant and Equipment	-	-
<b>Total Repairs and Maintenance</b>	<b>1,095,307.23</b>	<b>978,656.36</b>

**Taxes, Insurance Premiums and Other Fees**

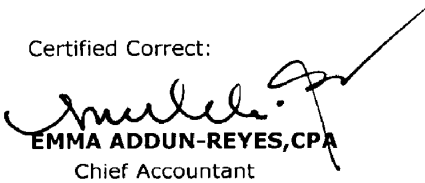
Taxes, Duties and Licenses	37,326.78	68,172.44
Fidelity Bond Premiums	223,462.50	195,555.00
Insurance Expenses	144,197.20	141,926.49
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>404,986.48</b>	<b>405,653.93</b>



201,2016 Annex B1

<b>Other Maintenance and Operating Expenses</b>		
Advertising Expenses	18,000.00	6,000.00
Printing and Publication Expenses	419,843.68	180,600.52
Representation Expenses	-	-
Transportation and Delivery Expenses	-	39,470.24
Rent/Lease Expenses	-	340,501.81
Membership Dues and Contributions to Organizations	-	7,500.00
Subscription Expenses	116,720.50	96,526.50
Semi-Expendable Asset-Expense	104,500.00	
Other Maintenance and Operating Expenses	-	-
<b>Total Other Maintenance and Other Operating Expenses</b>	<b>659,064.18</b>	<b>670,599.07</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>60,260,090.27</b>	<b>35,007,870.19</b>
<b>Non-Cash Expenses</b>		
<b>Depreciation</b>		
Depreciation-Buildings and Other Structures	572,828.70	471,377.62
Depreciation-Machinery and Equipment	450,211.12	262,064.83
Depreciation-Transportation Equipment	992,903.58	723,600.02
Depreciation-Furniture, Fixtures	48,805.37	54,879.10
Depreciation-Other Property, Plant and Equipment	35,802.00	35,802.00
<b>Total Depreciation</b>	<b>2,100,550.77</b>	<b>1,547,723.57</b>
Losses		
Loss on Sale of Assets	-	31,411.13
Other Losses	-	18,911.82
<b>Total Losses</b>	<b>-</b>	<b>50,322.95</b>
<b>Total Non-Cash Expenses</b>	<b>2,100,550.77</b>	<b>1,598,046.52</b>
<b>Current Operating Expenses</b>	<b>228,239,848.86</b>	<b>177,575,523.55</b>
<b>Surplus (Deficit) from Current Operations</b>	<b>(226,881,542.65)</b>	<b>(177,575,523.55)</b>
<b>Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>		
Subsidy from National Government	245,467,339.58	404,533,671.72
Subsidy from other NGAs	174,198,092.30	42,649,889.02
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<b>419,665,431.88</b>	<b>447,183,560.74</b>
<b>Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs</b>		
Subsidy to NGAs	-	-
Financial Assistance to NGAs	-	-
Financial Assistance to Local Government Units	226,037,774.24	303,783,716.42
Subsidies-Others	2,339,000.00	4,726,100.00
<b>Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs</b>	<b>228,376,774.24</b>	<b>308,509,816.42</b>
<b>Net Financial Assistance/Subsidy</b>	<b>191,288,657.64</b>	<b>138,673,744.32</b>
<b>Other Non-Operating Income</b>		
<b>Gains</b>		
Gain on Sale of Property, Plant and Equipment	-	27,445.26
Other Gains	-	78,102.59
<b>Total Gains</b>	<b>-</b>	<b>105,547.85</b>
<b>Surplus (Deficit) for the period</b>	<b>(35,592,885.01)</b>	<b>(38,796,231.38)</b>

Certified Correct:



**EMMA ADDUN-REYES, CPA**  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**DETAILED STATEMENT OF FINANCIAL PERFORMANCE**  
**GENERAL FUND 101**  
**FOR THE PERIOD ENDED DECEMBER 31, 2017**

	<u>2017</u>
<b>Total Revenue</b>	<u><b>1,358,306.21</b></u>
Assistance from LGUs	20,000.00
Other Service Income	721,406.21
Training/Seminar Fees	616,900.00
Other Business Income	-
<b>Less: Current Operating Expenses</b>	
<b>Personnel Services</b>	
<b>Salaries and Wages</b>	
Salaries and Wages-Regular	102,573,277.74
Salaries and Wages-Casual/Contractual	-
<b>Total Salaries and Wages</b>	<u><b>102,573,277.74</b></u>
<b>Other Compensation</b>	
Personal Economic Relief Allowance (PERA)	5,560,743.94
Representation Allowance (RA)	1,598,750.00
Transportation Allowance (TA)	1,496,690.00
Clothing/Uniform Allowance	1,155,000.00
C.N.A.	5,625,000.00
P.E.I.	1,130,000.00
Subsistence Allowance	-
Laundry Allowance	-
Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	-
Longevity Pay	-
Overtime and Night Pay	89,889.49
Mid /Year End Bonus	17,119,185.03
Cash Gift	1,165,000.00
Other Bonuses and Allowances	-
<b>Total Other Compensation</b>	<u><b>34,940,258.46</b></u>
<b>Personnel Benefit Contributions</b>	
Retirement and Life Insurance Premiums	12,267,505.00
Pag-IBIG Contributions	287,700.00
PhilHealth Contributions	950,587.50
Employees Compensation Insurance Premiums	276,400.00
Provident/Welfare Fund Contributions	-
<b>Total Personnel Benefit Contributions</b>	<u><b>13,782,192.50</b></u>
<b>Other Personnel Benefits</b>	
Terminal Leave Benefits	13,169,438.70
Other Personnel Benefits	1,414,040.42
<b>Total Other Personnel Benefits</b>	<u><b>14,583,479.12</b></u>
<b>Total Personnel Services</b>	<u><b>165,879,207.82</b></u>
<b>Maintenance and Other Operating Expenses</b>	
<b>Traveling Expenses</b>	
<b>Traveling Expenses-Local</b>	<u><b>7,515,735.09</b></u>
Traveling Expenses-Foreign	-
<b>Total Traveling Expenses</b>	<u><b>7,515,735.09</b></u>
<b>Training and Scholarship Expenses</b>	
Training Expenses	26,203,696.58
Scholarship Grants/Expenses	-
<b>Total Training and Scholarship Expenses</b>	<u><b>26,203,696.58</b></u>
<b>Supplies and Materials Expenses</b>	
Office Supplies Expenses	2,135,897.62
Semi-Expendable Expense-OE	341,475.10
Accountable Forms Expenses	7,100.00
Non-Accountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-

Food Supplies Expense	-
Welfare Goods Expenses	-
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
Fuel, Oil and Lubricants Expenses	1,588,160.77
Agricultural and Marine Supplies Expenses	-
Textbooks and Instructional Materials Expenses	-
Military, Police and Traffic Supplies Expenses	-
Chemical and Filtering Supplies Expenses	-
Other Supplies and Materials Expenses	3,573,350.70
<b>Total Supplies and Materials Expenses</b>	<b>7,645,984.19</b>
<b>Utility Expenses</b>	
Water Expenses	63,965.24
Electricity Expenses	927,218.50
<b>Total Utility Expenses</b>	<b>991,183.74</b>
<b>Communication Expenses</b>	
Postage and Courier Services	47,133.00
Telephone Expenses	1,921,705.83
Internet Subscription Expenses	-
Cable, Satellite, Telegraph and Radio Expenses	-
<b>Total Communication Expenses</b>	<b>1,968,838.83</b>
<b>Awards/Rewards and Prizes</b>	
Awards/Rewards Expenses	3,571,000.00
Prizes	62,000.00
<b>Total Awards/Rewards and Prizes</b>	<b>3,633,000.00</b>
<b>Survey, Research, Exploration and Development Expenses</b>	
Survey Expenses	-
Research, Exploration and Development Expenses	-
<b>Total Survey, Research, Exploration and Development Expenses</b>	<b>-</b>
<b>Demolition/Relocation and Desilting/Dredging Expenses</b>	
Demolition and Relocation Expenses	-
Desilting and Dredging Expenses	-
<b>Total Demolition/Relocation and Desilting/Dredging Expenses</b>	<b>-</b>
<b>Generation, Transmission and Distribution Expenses</b>	
Generation, Transmission and Distribution Expenses	-
<b>Confidential, Intelligence and Extraordinary Expenses</b>	
Confidential Expenses	-
Intelligence Expenses	-
Extraordinary and Miscellaneous Expenses	116,800.00
<b>Total Confidential, Intelligence and Extraordinary Expenses</b>	<b>116,800.00</b>
<b>Professional Services</b>	
Legal Services	-
Auditing Services	-
Consultancy Services	-
Other Professional Services	-
<b>Total Professional Services</b>	<b>-</b>
<b>General Services</b>	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	313,416.92
Other General Services	9,712,077.03
<b>Total General Services</b>	<b>10,025,493.95</b>
<b>Repairs and Maintenance</b>	
Repairs and Maintenance-Investment Property	-
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Infrastructure Assets	-
Repairs and Maintenance-Buildings and Other Structures	317,562.00
Repairs and Maintenance-Machinery and Equipment	170,886.30
Repairs and Maintenance-Transportation Equipment	606,858.93
Repairs and Maintenance-Furniture and Fixtures	-
Repairs and Maintenance-Leased Assets	-
Repairs and Maintenance-Leased Assets Improvements	-
Restoration and Maintenance-Heritage Assets	-
Repairs and Maintenance-Other Property, Plant and Equipment	-
<b>Total Repairs and Maintenance</b>	<b>1,095,307.23</b>

<b>Taxes, Insurance Premiums and Other Fees</b>	
Taxes, Duties and Licenses	37,326.78
Fidelity Bond Premiums	223,462.50
Insurance Expenses	144,197.20
<b>Total Taxes, Insurance Premiums and Other Fees</b>	<b>404,986.48</b>
<b>Labor and Wages</b>	
Labor and Wages	-
<b>Other Maintenance and Operating Expenses</b>	
Advertising Expenses	18,000.00
Printing and Publication Expenses	419,843.68
Representation Expenses	-
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	116,720.50
Donations	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	-
Semi-Expendable Asset-Expense	104,500.00
<b>Total Other Maintenance and Other Operating Expenses</b>	<b>659,064.18</b>
<b>Total Maintenance and Other Operating Expenses</b>	<b>60,260,090.27</b>
<b>Financial Expenses</b>	
Financial Expenses	
Management Supervision/Trusteeship Fees	-
Interest Expenses	-
Guarantee Fees	-
Bank Charges	-
Commitment Fees	-
Other Financial Charges	-
<b>Total Financial Expenses</b>	<b>-</b>
<b>Non-Cash Expenses</b>	
<b>Depreciation</b>	
Depreciation-Investment Property	-
Depreciation-Land Improvements	-
Depreciation-Infrastructure Assets	-
Depreciation-Buildings and Other Structures	572,828.70
Depreciation-Machinery and Equipment	450,211.12
Depreciation-Transportation Equipment	992,903.58
Depreciation-Furniture, Fixtures	48,805.37
Depreciation-Leased Assets	-
Depreciation-Leased Assets Improvements	-
Depreciation-Heritage Assets	-
Depreciation-Service Concession Assets	-
Depreciation-Other Property, Plant and Equipment	35,802.00
<b>Total Depreciation</b>	<b>2,100,550.77</b>
<b>Amortization</b>	
Amortization-Intangible Assets	-
<b>Impairment Loss</b>	
Impairment Loss-Financial Assets Held to Maturity	-
Impairment Loss-Loans and Receivables	-
Impairment Loss-Lease Receivables	-
Impairment Loss-Investments in GOCCs	-
Impairment Loss-Investments in Joint Venture	-
Impairment Loss-Other Receivables	-
Impairment Loss-Inventories	-
Impairment Loss-Investment Property	-
Impairment Loss-Property, Plant and Equipment	-
Impairment Loss-Biological Assets	-
Impairment Loss-Intangible Assets	-
Impairment Loss-Investments in Associates	-
Impairment Loss-Other Assets	-
<b>Total Impairment Loss</b>	<b>-</b>
Losses	
Loss on Sale of Assets	-
Other Losses	-
Loss on Initial Recognition of Biological Assets	-
<b>Total Losses</b>	<b>-</b>
<b>Total Non-Cash Expenses</b>	<b>2,100,550.77</b>

Current Operating Expense:

228,239,848.86

Surplus (Deficit) from Current Operations

(226,881,542.65)

**Financial Assistance/Subsidy from NGAs, LGUs, GOCCs**

Subsidy from National Government	245,467,339.58
Subsidy from Central Office	174,198,092.30
Assistance from Local Government Units	-
Assistance from Government-Owned and/or Controlled Corporations	-
Subsidy from Other Funds	-
Subsidy from Other Funds	-
<b>Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs</b>	<b>419,665,431.88</b>

**Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs**

Subsidy to NGAs	-
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	226,037,774.24
Budgetary Support to GOCCs	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	2,339,000.00
<b>Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs</b>	<b>228,376,774.24</b>

Net Financial Assistance/Subsidy

191,288,657.64

**Other Non-Operating Income**

**Sale of Assets**

Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-
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**Gains**

Gain on Foreign Exchange (FOREX)	-
Gain on Sale of Investments	-
Gain on Sale of Investment Property	-
Gain on Sale of Property, Plant and Equipment	-
Gain on Sale of Intangible Assets	-
Other Gains	-
<b>Total Gains</b>	<b>-</b>

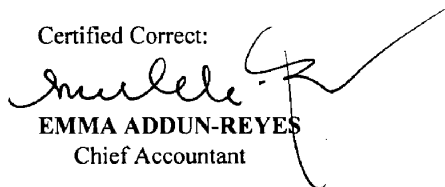
**Losses**

Loss on Foreign Exchange (FOREX)	-
Loss on Sale of Investments	-
Loss on Sale of Investment Property	-
Loss on Sale of Property, Plant and Equipment	-
Loss on Sale of Intangible Assets	-
Loss on Sale of Assets	-
Loss of Assets	-
Loss on Guaranty	-
Other Losses	-
<b>Total Losses</b>	<b>-</b>

Surplus (Deficit) for the period

(35,592,885.01)

Certified Correct:

  
EMMA ADDUN-REYES  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**CONDENSED STATEMENT OF FINANCIAL PERFORMANCE**  
**GENERAL FUND 101**  
**FOR THE PERIOD ENDED DECEMBER 31, 2017**

	<u>2017</u>
<b>Revenue</b>	
Tax Revenue	-
Service and Business Income	1,358,306.21
Shares, Grants and Donations	-
Gains	-
	<hr/>
Total Revenue	<u>1,358,306.21</u>
<b>Less: Current Operating Expenses</b>	
Personnel Services	165,879,207.82
Maintenance and Other Operating Expenses	60,260,090.27
Financial Expenses	
Direct Costs	
Non-Cash Expenses	<u>2,100,550.77</u>
<b>Total Current Operating Expenses</b>	<b><u>228,239,848.86</u></b>
<b>Surplus/(Deficit) from Current Operations</b>	<b><u>(226,881,542.65)</u></b>
Net Financial Assistance/Subsidy	191,288,657.64
Sale of Assets	-
Gains	-
Losses	<hr/>
<b>Surplus/(Deficit) for the period</b>	<b><u>(35,592,885.01)</u></b>

Certified Correct:

  
**EMMA ADDUN-REYES**  
 Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE  
GENERAL FUND 101  
FOR THE YEAR ENDED DECEMBER 31, 2017  
(With Comparative Figures for CY 2016)**

	<u>2017</u>	<u>2016</u>
<b>Revenue</b>		
<b>Total Revenue</b>	<u>1,358,306.21</u>	<u>-</u>
<b>Less: Current Operating Expenses</b>		
Personnel Services	165,879,207.82	140,969,606.84
Maintenance and Other Operating Expenses	60,260,090.27	35,007,870.19
Non-Cash Expenses	<u>2,100,550.77</u>	<u>1,598,046.52</u>
<b>Total Current Operating Expenses</b>	<u>228,239,848.86</u>	<u>177,575,523.55</u>
<b>Surplus/(Deficit) from Current Operations</b>	<u>(226,881,542.65)</u>	<u>(177,575,523.55)</u>
Net Financial Assistance/Subsidy	191,288,657.64	138,673,744.32
Gains	-	105,547.85
<b>Surplus/(Deficit) for the period</b>	<u>(35,592,885.01)</u>	<u>(38,796,231.38)</u>

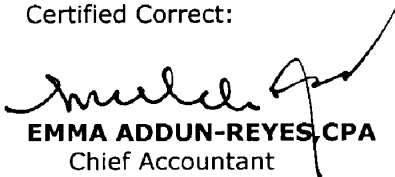
Certified Correct:

  
**EMMA ADDUN-REYES**  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**STATEMENT OF CHANGES IN NET ASSETS/EQUITY**  
**GENERAL FUND 101**  
**FOR THE PERIOD ENDED DECEMBER 31, 2017**

	<b>Accum. Surplus/ (Deficit)</b> <u>2017</u>
<b>Balance at January 1, 2017</b>	<b>287,184,460.00</b>
<b>Add/(Deduct):</b>	
<b>Changes in accounting policy</b>	-
Prior period errors	(4,974,098.59)
Other adjustments	-
<b>Restated balance</b>	<u><b>282,210,361.41</b></u>
<b>Add/(Deduct):</b>	
<b>Changes in Net Assets/Equity for the Calendar Year</b>	
Surplus/(Deficit) for the period	(35,592,885.01)
Adjustment of net revenue recognized directly in net assets/equity <sup>1</sup>	
Others <sup>2</sup>	(2,050,241.59)
<b>Balance at DECEMBER 31, 2017</b>	<u><u><b>244,567,234.81</b></u></u>

Certified Correct:

  
**EMMA ADDUN-REYES, CPA**  
 Chief Accountant



**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT  
STATEMENT OF CHANGES IN NET ASSETS/EQUITY  
GENERAL FUND 101  
FOR THE QUARTER DECEMBER 31, 2017**

	<b>Accumulated Surplus/ (Deficit)</b>	
	<b>2017</b>	<b>2016</b>
<b>Balance at January 1, 2017</b>	<b>287,184,460.00</b>	<b>333,962,867.19</b>
<b>Add/(Deduct):</b>		
Changes in accounting policy	-	-
Prior period errors	(4,974,098.59)	(6,350,747.12)
Other adjustments	-	-
<b>Restated balance</b>	<b>282,210,361.41</b>	<b>327,612,120.07</b>
<b>Add/(Deduct):</b>		
<b>Changes in Net Assets/Equity for the Calendar Year</b>		
Surplus/(Deficit) for the period	(35,592,885.01)	(38,796,231.38)
Adjustment of net revenue recognized directly in net assets/equity <sup>1</sup>		(1,631,428.69)
Others <sup>2</sup>	(2,050,241.59)	
<b>Balance at December 31, 2017</b>	<b>244,567,234.81</b>	<b>287,184,460.00</b>

Certified Correct:

  
**EMMA ADDUN-REYES, CPA**  
Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**STATEMENT OF CASH FLOWS**  
**REGULAR AGENCY FUND-FUND 101**  
**FOR THE MONTH ENDED DECEMBER 31, 2017**

**2017**

**Cash Flows From Operating Activities**

**Cash Inflows**

Receipt of Notice of Cash Allocation	<b><u>433,540,673.72</u></b>
Receipt of Notice of Cash Allocation	240,518,143.00
Receipt of Notice of Transfer of Cash Allocation	173,991,049.10
Receipt of NCA for Trust and other receipts	-
Receipt of Working Fund for Foreign-Assisted Projects	-
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	19,031,481.62
Collection of Income/Revenues	<u>-</u>
Collection of tax revenue	-
Collection of service and business income	-
Collection of other income	-
Receipt of shares, grants and donations	-
Receipt of prior years' income	-
Receipt of Assistance and Subsidy from Other NGAs, LGUs and GOC	<u>-</u>
Subsidy from Other National Government Agencies	-
Assistance from Local Government Units	-
Assistance from Government-Owned or Controlled Corporations	-
Collection of Receivables	<u>-</u>
Collection of loans and receivables	-
Collection of lease receivables	-
Collection of receivable from audit disallowances	-
Collection of other receivables	-
Receipt of Inter-Agency Fund Transfers	<u>-</u>
Receipt of cash for the account of NGAs/LGUs/GOCCs	-
Receipt of funds for the implementation of projects from NGAs/LG	-
Receipt of funds for other inter-agency transactions	-
Receipt of Intra-Agency Fund Transfers	<b><u>138,037,958.41</u></b>
Receipt of funds from ROs for implementation of programs/project	138,037,958.41
Receipt of working fund for foreign-assisted projects	-
Receipt of funds for other intra-agency transactions	-
Trust Receipts	<b><u>4,118,062.15</u></b>
Receipt of Disaster Risk Reduction and Management Fund	-
Receipt of bail bonds	-
Receipt of guaranty/security deposits	-
Receipt of customers' deposits	-
Collection of other trust receipts	4,118,062.15
Other Receipts	<b><u>10,483,645.29</u></b>
Advance collection of income	-
Receipt of deposits on Letter of Credits	-
Receipt of refund of guaranty deposits	-
Receipt of payment for liquidated damages	-
Establishment of Petty Cash	60,000.00
Other deferred credits	-
Refund of overpayment of Personnel Services	-
Refund of overpayment of Maintenance and Other Operating Expe	-
Receipt of refund of cash advances	-

Proceeds from terminated treasury bills	-
Collection from trust receipts from entities other than NGAs/LGUs,	-
Other miscellaneous receipts	10,423,645.29

<b>Adjustments</b>	<b>3,883,666.94</b>
Restoration of cash for cancelled/lost/stale checks/ADA	-
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	3,883,666.94

<b>Total Cash Inflows</b>	<b>590,064,006.51</b>
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**Cash Outflows**

**1**

Replenishment of Negotiated MDS Checks (for BTr)	-
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Remittance to National Treasury	5,922,643.74
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<b>Payment of Expenses</b>	<b>225,046,082.37</b>
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Payment of personnel services	93,773,020.11
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Payment of maintenance and other operating expenses	123,792,195.13
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Payment of financial expenses	-
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Payment of expenses pertaining to/incurred in the prior years	534,273.79
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Liquidation of prior year's cash advances (DUE TO NGAs - LGA)	6,946,593.34
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<b>Purchase of Inventories</b>	<b>1,055,602.31</b>	NOTE
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Purchase of inventories for sale	-
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Purchase of inventories for distribution	-
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Purchase of inventory held for consumption	1,055,602.31
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Purchase of raw materials inventory	-
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Purchase of inventories obligated/incurred in prior years	-
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<b>Purchase of Consumable Biological Assets</b>	<b>-</b>
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Purchase of livestock held for consumption/sale/distribution	-
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Purchase of trees, plants and crops held for consumption/sale/dist	-
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Purchase of aquaculture	-
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Purchase of other consumable biological assets	-
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Purchase of of consumable biological assets obligated in prior year	-
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<b>Grant of Cash Advances</b>	<b>7,367,718.87</b>	NOTE
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Advances for operating expenses	-
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Advances for payroll	-
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Advances for special purpose/time-bound undertakings	-
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Advances to officers and employees	7,367,718.87
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Advances to officers and employees obligated in prior year	-
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<b>Prepayments</b>	<b>278,805.80</b>	NOTE
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Advances to Contractors for repair and maintenance of property,	170,556.42
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Prepaid Rent	-
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Prepaid Registration	-
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Prepaid Interest	-
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Prepaid Insurance	108,249.38
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Other Prepayments	-
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Prepayments obligated in prior year	-
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<b>Refund of Deposits</b>	<b>662,612.46</b>	NOTE
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Payment of deposits on letter of credits	-
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Payment of guaranty deposits	662,612.46
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Payment of other deposits	-
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Payment of deposits obligated in prior year	-
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<b>Remittance of Personnel Benefit Contributions and Mandatory Deduct</b>	<b>73,823,940.44</b>	NOTE
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Remittance of taxes withheld not covered by TRA	-
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Remittance to GSIS/Pag-IBIG/PhilHealth	26,237,239.07
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Remittance of personnel benefits contributions	13,782,192.50
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Remittance of other payables	14,773,027.25
Remittance of tax covered by Tax Remittance Advice (TRA)	19,031,481.62
Grant of Financial Assistance/Subsidy	<u>2,528,195.00</u>
Subsidy to NGAs	-
Grant of financial assistance to NGAs/LGUs/GOCCs	2,528,195.00
Grant of financial assistance to NGOs/POs	-
Payment of Internal Revenue Allotment	-
Grant of other subsidies	-
Grant of subsidies obligated in prior years	-
Release of Inter-Agency Fund Transfers	<u>89,873,529.00</u>
Advances to Procurement Service	-
Advances to other NGAs/GOCCs/LGUs for purchase of goods/serv	-
Release of funds to NGAs, GOCCs, LGUs for the implementation o	89,873,529.00
Release of other inter-agency fund transfers	-
Release of Intra-Agency Fund Transfers	<u>138,037,958.41</u>
Issuance of Working Fund to foreign service posts and regional co	-
Issuance of NTCA by CO/ROs to ROs/Ous/POs	138,037,958.41
Issuance of funding checks by HO/CO/ROs to ROs/OU	-
Release of other intra-agency fund transfers	-
Other Disbursements	<u>362,172.33</u>
Establishment of Petty Cash	50,000.00
Refund of excess Working Fund/fund transfers/Trust Fund	245,660.00
Refund of bail bond	-
Refund of guaranty/security deposits	-
Refund of customers' deposit	-
Refund of cash advances	-
Other disbursements	66,512.33
Reversal of Unutilized NCA	<u>14,082,285.04</u>
Adjustments	<u>73,205.56</u>
Reversion/Return of unused NCA	-
Adjustment for dishonored checks	-
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	73,205.56
Other adjustments - Outflow	-
<b>Total Cash Outflows</b>	<u><b>559,114,751.33</b></u>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<u><b>30,949,255.18</b></u>
<b>Cash Flows from Investing Activities</b>	
<b>Cash Inflows</b>	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Sale of Investments	-
Proceeds from sale of stocks/bonds/marketable securities	-
Sale of investment in joint venture	-
Sale of investment in associates	-
Sale of other investments	-
Receipt of Cash Dividends	-
Proceeds from Matured/Return of Investments	-
Redemption of long term investments	-
Proceeds from matured investments	-

Proceeds from the return on investment in joint venture	-
Proceeds from the return on investment in associates	-
Collection of Long-Term Loans	-
Repayment of long term-loans by GOCC/GFI	-
Collection of long-term loans	-
Proceeds from Sale of Other Assets	-
<b>Total Cash Inflows</b>	<b>-</b>
<b>Cash Outflows</b>	
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property obligated in prior y	-
Purchase/Construction of Property, Plant and Equipment	<b>8,276,352.30</b>
Purchase of land	-
Payment for land improvements	-
Construction of infrastructure assets	-
Construction of buildings and other structures	7,191,292.68
Purchase of machinery and equipment	255,559.62
Purchase of transportation equipment	-
Purchase of furniture, fixtures and books	829,500.00
Payments for leased assets improvements	-
Construction in progress	-
Construction/Acquisition of heritage assets	-
Purchase of other property, plant and equipment	-
Payment of right-of-way	-
Advances to contractors	-
Payment of guaranty deposit	-
Payment of retention fee to contractors	-
Payment of other fees charged to the projects	-
Payment of incidental expenses	-
Payment for rehabilitation of property, plant and equipment (capit	-
Payment for property, plant and equipment obligated in prior year	-
Investments	-
Investment in stocks/bonds/marketable securities	-
Investment in GOCC/GFI	-
Investment in joint venture	-
Investment in associates	-
Other long-term investments	-
Purchase of Bearer Biological Assets	-
Purchase of breeding stocks	-
Purchase of livestock	-
Purchase of trees, plants and crops	-
Purchase of aquaculture	-
Purchase of other bearer biological assets	-
Purchase of bearer biological assets obligated in prior year	-
Purchase of Intangible Assets	-
Purchase of computer software	-
Purchase of other intangible assets	-
Purchase of intangible assets obligated in prior year	-
Grant of Loans	-
Release of funds for sub-loans	-
Grant of loans	-
<b>Total Cash Outflows</b>	<b>8,276,352.30</b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(8,276,352.30)</b>

**Cash Flows From Financing Activities**

**Cash Inflows**

Proceeds from issuance of bills and bonds	-
Proceeds from issuance of bill	-
Proceeds from issuance of bonds	-
Proceeds from Domestic and Foreign Loans	-
Proceeds from issuance of notes payable	-
Proceeds from domestic loans	-
Proceeds from foreign loans	-
<b>Total Cash Inflows</b>	<b>-</b>

**Cash Outflows**

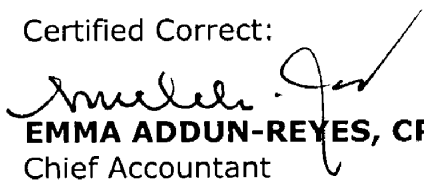
Payment of Long-Term Liabilities	-
Payment of notes payable	-
Payment of domestic loans	-
Payment of foreign loans	-
Payment of finance lease payable	-
Payment of other long-term liabilities	-
Redemption of Bills/Bonds Issued	-
Payment for redemption of treasury bills	-
Payment for redemption of bonds	-
Payment of Interest Expense (BTR/NG Debt)	-
<b>Total Cash Outflows</b>	<b>-</b>

<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>-</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>22,672,902.88</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	<b>-</b>
<b>Cash and Cash Equivalents, January 1</b>	<b>18,291,535.74</b>
<b>Cash and Cash Equivalents, December 31, 2017</b>	<b>40,964,438.62</b>

**BREAKDOWN OF CASH AND CASH EQUIVALENTS:**

Cash-Collecting Officer	68,856.46
Petty Cash Fund	<b>62,500.00</b>
Cash in Bank, LCCA	<b>40,833,082.16</b>
Cash, Treasury Deposits	-
Cash-MDS	-
<b>TOTAL</b>	<b>40,964,438.62</b>

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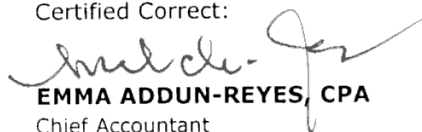
  
**EMMA ADDUN-REYES, CPA**  
 Chief Accountant

**DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT**  
**STATEMENT OF CASH FLOWS**  
**REGULAR AGENCY FUND-FUND 101**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
**(With Comparative Figures for CY 2016)**

	<u>2017</u>	<u>2016</u>
<b>Cash Flows From Operating Activities</b>		
<b>Cash Inflows</b>		
Receipt of Notice of Cash Allocation	<b>433,540,673.72</b>	<b>447,183,560.70</b>
Receipt of Notice of Cash Allocation	240,518,143.00	385,835,960.53
Receipt of Notice of Transfer of Cash Allocation	173,991,049.10	42,649,889.02
Receipt of NCA for Trust and other receipts	-	-
Receipt of Working Fund for Foreign-Assisted Projects	-	-
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	19,031,481.62	18,697,711.15
Receipt of Intra-Agency Fund Transfers	<b>138,037,958.41</b>	<b>90,505,898.58</b>
Receipt of funds from ROs for implementation of programs/projects	138,037,958.41	90,505,898.58
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	<b>4,118,062.15</b>	<b>538,946.47</b>
Collection of other trust receipts	4,118,062.15	538,946.47
Other Receipts	<b>10,483,645.29</b>	<b>3,778,353.62</b>
Establishment of Petty Cash	60,000.00	
Other miscellaneous receipts	10,423,645.29	3,778,353.62
Adjustments	<b>3,883,666.94</b>	
Other adjustments-Inflow	3,883,666.94	
<b>Total Cash Inflows</b>	<b><u>590,064,006.51</u></b>	<b><u>542,006,759.37</u></b>
<b>Cash Outflows</b>		
<b>1</b>		
Replenishment of Negotiated MDS Checks (for BTr)	-	-
Remittance to National Treasury	<b>5,922,643.74</b>	<b>1,631,428.69</b>
Payment of Expenses	<b>225,046,082.37</b>	<b>126,183,377.47</b>
Payment of personnel services	93,773,020.11	84,849,868.73
Payment of maintenance and other operating expenses	123,792,195.13	27,935,447.39
Payment of expenses pertaining to/incurred in the prior years	534,273.79	13,398,061.35
Liquidation of prior year's cash advances (Due to NGAs- LGA)	6,946,593.34	
Purchase of Inventories	<b>1,055,602.31</b>	<b>819,009.88</b>
Purchase of inventory held for consumption	-	819,009.88
Grant of Cash Advances	<b>7,367,718.87</b>	<b>6,445,432.99</b>
Advances to officers and employees	7,367,718.87	6,445,432.99
Prepayments	<b>278,805.80</b>	<b>108,487.91</b>
Prepaid Insurance	108,249.38	108,487.91
Advances to Contractors for repair and maintenance of property, plant a	170,556.42	
Refund of Deposits	<b>662,612.46</b>	-
Payment of guaranty deposits	662,612.46	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<b>73,823,940.44</b>	<b>55,633,902.65</b>
Remittance of taxes withheld not covered by TRA	-	-
Remittance to GSIS/Pag-IBIG/PhilHealth/ Other Payables	26,237,239.07	36,936,191.50
Remittance of personnel benefits contributions	13,782,192.50	-
Remittance of other payables	14,773,027.25	-
Remittance of tax covered by Tax Remittance Advice (TRA)	19,031,481.62	18,697,711.15
Grant of Financial Assistance/Subsidy	<b>2,528,195.00</b>	<b>58,078,795.10</b>
Grant of financial assistance to NGAs/LGUs/GOCCs	2,528,195.00	58,078,795.10

Release of Inter-Agency Fund Transfers	<b>89,873,529.00</b>	<b>190,804,388.00</b>
Release of funds to NGAs, GOCCs, LGUs for the implementation of proje	89,873,529.00	190,804,388.00
Release of Intra-Agency Fund Transfers	<b>138,037,958.41</b>	<b>88,983,519.89</b>
Issuance of NTCA by CO/ROs to ROs/OU	138,037,958.41	88,983,519.89
Other Disbursements	<b>362,172.33</b>	-
Establishment of Petty Cash	50,000.00	
Refund of excess Working Fund/fund transfers/Trust Fund	245,660.00	
Other disbursements	66,512.33	
Reversal of Unutilized NCA	<b>14,082,285.04</b>	<b>538,946.47</b>
Adjustments	<b>73,205.56</b>	-
Reversing entry for unreleased checks in previous year	73,205.56	-
<b>Total Cash Outflows</b>	<b>559,114,751.33</b>	<b>529,227,289.05</b>
<b>Net Cash Provided by (Used in) Operating Activities</b>	<b>30,949,255.18</b>	<b>12,779,470.32</b>
<b>Cash Flows from Investing Activities</b>		
<b>Cash Inflows</b>		
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	<b>109,050.00</b>
<b>Total Cash Inflows</b>	-	<b>109,050.00</b>
<b>Cash Outflows</b>		
Purchase/Construction of Property, Plant and Equipment	<b>8,276,352.30</b>	<b>9,557,894.17</b>
Construction of buildings and other structures	7,191,292.68	9,557,894.17
Purchase of machinery and equipment	255,559.62	
Purchase of furniture and fixtures	829,500.00	
<b>Total Cash Outflows</b>	<b>8,276,352.30</b>	<b>9,557,894.17</b>
<b>Net Cash Provided By (Used In) Investing Activities</b>	<b>(8,276,352.30)</b>	<b>(9,448,844.17)</b>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	<b>22,672,902.88</b>	<b>3,330,626.15</b>
<b>Effects of Exchange Rate Changes on Cash and Cash Equivalents</b>	-	-
<b>Cash and Cash Equivalents, January 1</b>	<b>18,291,535.74</b>	<b>14,960,909.59</b>
<b>Cash and Cash Equivalents, December 31, 2017</b>	<b>40,964,438.62</b>	<b>18,291,535.74</b>
<b>BREAKDOWN OF CASH AND CASH EQUIVALENTS:</b>		
Cash Collecting Officer	68,856.46	-
Petty Cash Fund	62,500.00	15,028.00
Cash in Bank, LCCA	40,833,082.16	18,276,507.74
Cash, Treasury Deposits	-	-
Cash-MDS	-	-
<b>TOTAL CASH AND CASH EQUIVALENTS</b>	<b>40,964,438.62</b>	<b>18,291,535.74</b>

Certified Correct:



**EMMA ADDUN-REYES, CPA**  
Chief Accountant