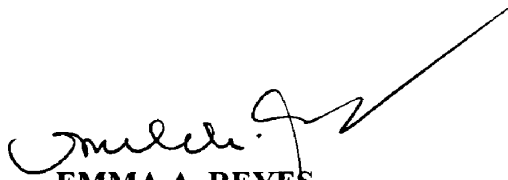




STATEMENT OF MANAGEMENT’S RESPONSIBILITY FOR FINANCIAL STATEMENTS

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, 2018 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.


EMMA A. REYES
Chief Accountant


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

Date Signed

Date Signed

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT

Notes to Financial Statements

For the year ended December 31, 2018

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, 2019 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, cash in bank and Petty Cash Fund.

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 5% 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	4,352,327.89	
Liquidation of CSIS fund for prior years	223,197.50	
Correcting entry re liquidation of LGA fund transfer		571,029.38
Correcting entry re understated Prepaid Expenses Taken in 2017	49,296.01	
Cancellation of check issued on CY 2017		126,375.00
Understated depreciation for communication equipment for prior years	121,909.70	
Refund of unexpended PCF		355,173.45

Reclassification from Construction in Progress to Asset account for completed projects	2,509,286.78	
Accounts Written-off under COA RO II Decision no. 2018-013 dated March 23, 2018	249,596.23	
Overstated liquidation of Due from LGUs		0.02
Understated depreciation expense due to adjustment of residual value from 10% to 5%	1,984,012.40	
Accounts Payable not taken up in 2017	594,334.17	
Understated expenses due to unrecorded Due to BIR with remittance	445,347.03	
TOTAL RESTATED BALANCE	<u>10,529,307.71</u>	<u>1,052,577.85</u>

DILG RO2 has determined that errors in the balance in the Net Assets/Equity as of January 1, 2018 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 235,090,504.95**, computed as follows:

Beginning Balance, January 1, 2018	PhP 244,567,234.81
Less: Overstatement of Prior Year's Net Income	10,529,307.71
Add: Understatement of Prior Year's Net Income	1,052,577.85
Restated Balance, January 1, 2018	<u>PhP 235,090,504.95</u>

5. Cash and Cash Equivalents

Accounts	As of December 31, 2018	As of December 31, 2017
Cash on Hand	PhP 0	PhP 68,856.46
Cash in Bank-Local Currency	34,698,725.75	40,833,082.16
Petty Cash fund	65,000.00	62,500.00
Total Cash and Cash Equivalents	<u>PhP 34,763,725.75</u>	<u>PhP 40,964,438.62</u>

5.1 Petty Cash Fund – PhP 65,000.00 – 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
Disbursing Officer	PhP 15,000.00
SDO Magdalena Oranda	PhP 20,000.00
Total	<u>PhP 65,000.00</u>

5.2 Cash in Bank, LCCA – PhP34,698,725.75 – this amount includes **PhP622,093.80** 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 **3,991,009.54** under Account No. 3702-1001-00. The remaining balance represents cash downloaded to Provincial Offices which was undisbursed as of December 31, 2018.

6. Receivables

6.1 Inter-agency Receivables – PhP 63,203,920.32 – This item is solely composed of **Due from LGUs** which was unliquidated as of December 31, 2018. (*Attachment 1: Schedule of Due from LGUs*)

PARTICULARS	2018	2017
2013 SALINTUBIG AND 2014 BuB	0	383,593.26
2015 BUB – Released 2015	2,940,011.09	32,033,589.98
2015 SALINTUBIG – Released 2015	0	6,392,967.34
2016 BUB –released 2016	12,382,213.08	69,155,649.80
2015 BUB released 2016	0	0
2015 Salintubig- released 2016	75,277.87	2,000,000.00
2016 BuB- released 2017	947,932.83	17,544,491.78
2017 Salintubig	18,096,429.61	48,000,000.00
2016 Salintubig-released 2017	48,683.08	2,043,736.57
2015 BUB released 2018	5,549,734.02	0
2015 Salintubig released 2018	1,972,120.97	0
2016 BUB released 2018	1,977,679.70	0
2016 Salintubig released 2018	4,013,838.07	0
Construction of Half Way house released to Provincial Government	15,000,000.00	0
SDG FACES Project	200,000.00	0
TOTAL	63,203,920.32	177,554,028.71

6.2 Due from NGAs – PhP 669,538.50 – This item comprises receivables from the following:

PARTICULARS	2018	2017
ISABELA STATE UNIVERSITY, Echague, Isabela	PhP 367,823.50	PhP 191,667.50
Cagayan State University	97,597.50	97,597.50
NUEVA VIZCAYA STATE UNIVERSITY	125,922.50	37,405.50
QUIRINO STATE UNIVERSITY	78,195.00	0
Total	PhP 669,538.50	PhP 326,670.50

(Attachment 2: due from NGAs)

The amounts receivable represents the 2016 ,2017 and 2018 CSIS (based on MOA) to be used for fieldwork and research works for CSIS (Citizens Satisfaction Index System) Program.

6.3 Other Receivables – this account represents overpayment of claim of Golden Press under LGA fund in the amount of PhP200.00 which shall be deducted from their future claim.

7. Inventories

Accounts	2018 (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
Inventory Held for Consumption				
Carrying Amount, January 1, 2018	407,319.62	-	-	-
Additions/Acquisitions during the year	960,594.96	-	-	-
Expensed during the year except write-down	1,064,621.95	-	-	-
Write-down during the year	-	-	-	-
Reversal of Write-down during the year	-	-	-	-
Carrying Amount, December 31, 2018	<u>303,292.63</u>	-	-	-

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 11,664.64

AGE	AMOUNT	REMARKS
30 days or less	PhP 2,900.00	Fuel- unexpended for refund on jan.2018
31-60 days	PhP 1,766.00	Fuel- unexpended for refund on Jan. 2018
61-120 days	0	
Over 120 days	<u>PhP 6,998.64</u>	Granted to deceased DO of PO-Isabela
Total	<u>PhP 11,664.64</u>	

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	Other PPE & Other Assets	TOTAL
Carrying Amount, January 1, 2018	1,637,558.30	1,251,669.81	932,795.85	14,396,086.47	<u>11,802,161.74</u>	100,722.70	<u>30,120,994.87</u>
Additions/Acquisitions	0	26,064.00	3,453,561.05	2,249,821.46	2,650,000.35	0	8,379,446.86
Total	<u>1,637,558.30</u>	<u>1,277,733.81</u>	<u>4,386,356.90</u>	<u>16,645,907.93</u>	<u>14,452,162.09</u>	<u>100,722.70</u>	<u>38,500,441.73</u>
Disposals/Reclassification	0	(952,807.35)	(2,646,351.99)			(10,500.00)	(3,609,659.34)
Depreciation (As per Statement of Financial Performance)	0	(199,955.49)	0	(741,152.74)	(4,239,814.39)	(62,681.45)	(5,243,604.07)
Impairment Loss (As per Statement of Financial Performance)	0	0	0	0	0	0	0
Carrying Amount, December 31, 2018 (As per Statement of Financial Position)	<u>1,637,558.30</u>	<u>124,970.97</u>	<u>1,740,004.91</u>	<u>15,904,755.19</u>	<u>10,212,347.70</u>	<u>27,541.25</u>	<u>29,647,178.32</u>

10. Other Assets

All Other Assets in the amount of **PhP 416,784.83** are considered unserviceable as of January 2018, therefore, no depreciation was recorded on this item of PPE in 2018.

11. Financial Liabilities

Particulars	2018	2017
	Payables	
Accounts Payable	19,303,661.91	6,822,672.86
Total Payables	<u>PhP 19,303,661.91</u>	<u>PhP 6,822,672.86</u>

Particulars	2018	
	Less than 1 Year	More than 1 Year
Payables		
Accounts Payable	18,687,161.91	616,500.00
Total Payables	<u>PhP 18,687,161.91</u>	<u>616,500.00</u>

The composition of the 2018 Accounts Payable is as follows:

PARTICULARS	AMOUNT	REMARKS/CREDITOR
Less than 1 year	11,687,161.91	Accounts Payable due and demandable – NCA requested at DBM
	7,000,000.00	Accounts Payable not yet due and demandable
TOTAL	<u>18,687,161.91</u>	

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

12. Inter-Agency Payables

Particulars	2018	2017
Due to BIR	136,210.53	1,111,899.47
Due to GSIS	832,889.51	241,199.34
Due to Pag-IBIG	318,103.00	290,028.47
Due to PhilHealth	47,746.18	9,750.00
Due to NGAs	6,728,046.75	4,089,234.58
Due to LGUs	200,000.00	<u>200,000.00</u>
Total Inter-Agency Payables	<u>PhP 8,262,995.97</u>	<u>PhP 5,942,111.86</u>

Due to BIR account represents tax withheld from Trust fund account transaction to be remitted on succeeding year.

Due to GSIS, Pag-ibig, PHIC accounts represent unremitted deduction from payroll of PO-Isabela and PO Quirino for the month of December 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)

13. Trust Liabilities

Trust Liabilities item is solely composed of Guarantee/Security Deposits Account in the amount of PhP 713,279.63. This amount represents 10% of the contract cost as retention money deducted from the claim of the contractor in every progress billing.

14. Other Payables

Other Payables Account is composed of the amount withheld from salaries of the employees pending remittances to various financial institutions and fund to be utilized for Local Legislative award expenses amounting to PhP105,327.96:

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

15. Personnel Services

15.1 Salaries and Wages

Particulars	2018	2017
Salaries and Wages-Regular	123,201,662.19	102,573,277.74
Total Salaries and Wages	123,201,662.19	PhP 102,573,277.74

The increase in the amount of salaries is due to the effect of Salary Standardization Law 3rd Tranche and reclassification of MLGOO positions from LGOO V to LGOO VI which took effect in January 1, 2018.

15.2 Other Compensation

Particulars	2018	2017
Personal Economic Relief Allowance (PERA)	5,530,130.42	5,560,743.94
Representation Allowance (RA)	6,897,250.00	1,598,750.00
Transportation Allowance (TA)	6,789,250.00	1,496,690.00
Clothing/Uniform Allowance	1,374,000.00	1,155,000.00
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	114,253.50	89,889.49
Mid-Year and Year End Bonus	20,508,352.90	17,119,185.03
Cash Gift	1,150,000.00	1,165,000.00
Other Bonuses and Incentive	11,395,324.19	6,755,000.00
Total Other Compensation	53,758,561.01	34,940,258.46

The increase in other compensation represents the entitlement of Representation Allowance and Transportation Allowance of Municipal Local Government Operations Officers (MLGOOs) due to reclassification of their position from LGOO V to LGOO VI.

15.3 Personnel Benefit Contribution

Particulars	2018	2017
Retirement and Life Insurance Premiums	14,387,175.15	12,267,505.00
PhilHealth Contributions	1,211,164.40	950,587.50
Employees Compensation Insurance Premiums	269,300.00	276,400.00
Pag-Ibig Contribution	275,000.00	287,700.00
Total Personnel Benefit Contributions	16,142,639.55	13,782,192.50

15.4 Other Personnel Benefits

Particulars	2018	2017
Terminal Leave Benefits	603,008.00	13,169,438.70
Other Personnel Benefits	495,933.33	1,414,040.42
Total Other Personnel Benefits	1,098,941.33	14,583,479.32

16. Maintenance and Other Operating Expenses

16.1 Traveling Expenses

Particulars	2018	2017
Traveling Expenses-Local	9,234,991.48	7,515,735.09
Traveling Expenses-Foreign	0	0
Total Traveling Expenses	9,234,991.48	7,515,735.09

16.2 Training and Scholarship Expenses

Particulars	2018	2017
Training Expenses	32,128,501.45	26,203,696.58
Scholarship Grants/Expenses	0	0
Total Training and Scholarship Expenses	32,128,501.45	26,203,696.58

The significant increase in Training Expenses is due to the conduct of Capacity Development training for LGOOs and conduct of Training Workshops, Planning conferences for ISO Certification 9001:2015 Quality Management system (QMS). With the new programs of the government which are advocacy on Federalism to include Barangay Summit, Support to Local Governance Program, Strengthening of Anti- Drug Abuse Council, Prevention of Illegal Drugs, Criminality and Violent Extremism, funds were downloaded to this Agency for the conduct of Trainings, Orientation of LGOOS for the implementation of these programs in preparation for the Roll-Out activities for LGUs.

16.3 Supplies and Materials Expenses

Particulars	2018	2017
Office Supplies Expenses	2,330,457.41	2,135,897.62
Semi-Expendable Expenses- OE/ICT	394,128.75	341,475.10
Accountable Forms Expenses	2,600.00	7,100.00
Fuel, Oil, Lubricants	2,525,666.30	1,588,160.77
Other Office Supplies/Materials Expenses	1,905,892.62	3,573,350.70
Semi-Expendable Expenses-Furniture and Fixtures	1,177,920.00	104,500.00
Total Supplies and Materials Expenses	8,336,665.08	7,750,484.19

16.4 Utility Expenses

Particulars	2018	2017
Water Expenses	72,368.22	63,965.24
Electricity Expenses	1,290,450.69	927,218.50
Total Utility Expenses	1,362,818.91	991,183.74

16.5 Communication Expenses

Particulars	2018	2017
Postage and Courier Services	63,518.00	47,133.00
Telephone Expenses	2,545,637.32	1,921,705.83
Internet Subscription Expenses	47,425.00	0
Cable, Satellite, Telegraph and Radio Expenses	0	0
Total Communication Expenses	2,656,580.32	1,968,838.83

16.6 Awards, Rewards and Prizes

Particulars	2018	2017
Awards/Rewards Expenses	5,730,000.00	1,080,000.00
Prizes	0	60,000.00
Total Awards/Rewards and Prizes	5,730,000.00	1,140,000.00

16.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2018	2017
Extraordinary and Miscellaneous Expenses	117,600.00	116,800.00
Total Confidential, Intelligence and Extraordinary Expenses	117,600.00	116,800.00

16.8 General Services

Particulars	2018	2017
Security Services	374,170.00	313,416.92
Other General Services	16,748,140.57	9,712,077.03
Total General Services	10,025,493.95	10,025,493.95

The significant increase in the Other General Services Account is due to increase in number of Contract of Services employees hired wherein their salaries and wages were charged against this account. For security services, this account is charged under Other General Services Appropriation, since there was no provision of Security Services Expense in Agency's Budget in 2018.

16.9 Consultancy Services account represents payment for consulting services and certifying body relative to ISO- Quality Management Audit for the issuance of ISO Certification.

16.10 Repairs and Maintenance

Particulars	2018	2017
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	1,073,123.16	317,562.00
Repairs and Maintenance-Machinery and Equipment/ICT	84,572.24	170,886.30
Repairs and Maintenance-Transportation Equipment	715,516.93	606,858.93
Repairs and Maintenance-Furniture and Fixtures	0	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	0
Total Repairs and Maintenance Expenses	1,873,212.33	1,095,307.23

16.11 Taxes, Insurance Premiums and Other Fees

Particulars	2018	2017
Taxes, Duties and Licenses	16,983.42	37,326.78
Fidelity Bond Premiums	176,377.50	223,462.50
Insurance Expenses	150,382.16	144,197.20

16.12 Other Maintenance and Operating Expenses

Particulars	2018	2017
Advertising Expenses	24,000.00	18,000.00
Printing and Publication Expenses	620,708.00	419,843.68
Transportation and Delivery Expenses	0	0
Rent/Lease Expenses	0	0
Membership Dues and Contributions to Organizations	0	0
Subscription Expenses	111,817.50	116,720.50
Donations	0	0
Litigation/Acquired Assets Expenses	0	0
Other Maintenance and Operating Expenses	0	0
Total Other Maintenance and Operating Expenses	756,525.50	554,564.18

During the Calendar Year 2018, there were no appropriation for Other MOOE , all expenses incurred were charged to specific expenses account under NEP 2018.

17. Non-Cash Expenses

17.1 Depreciation

Particulars	2018	2017
Depreciation-Investment Property	0	0
Depreciation-Land Improvements	0	0
Depreciation-Infrastructure Assets	0	0
Depreciation-Buildings and Other Structures	702,461.02	572,828.70
Depreciation-Machinery and Equipment and ICT	1,162,599.93	450,211.12
Depreciation-Transportation Equipment	1,216,339.28	992,903.58
Depreciation-Leased Assets	0	0
Depreciation-Furniture, Fixtures and books	11,427.78	48,805.37
Depreciation-Leased Assets Improvements	0	0
Depreciation-Heritage Assets	0	0
Depreciation-Service Concession Assets	0	0
Depreciation-Other Property, Plant and Equipment	37,791.00	35,802.00
Total Depreciation	3,130,619.01	2,100,550.77

17.2 Financial Assistance/Subsidy

Particulars	2018	2017
Financial Assistance/Subsidy from NGAs, CO		
Subsidy from National Government	224,400,121.75	245,467,339.58
Subsidy from Central Office	153,733,279.80	174,198,092.30
Total Financial Assistance/Subsidy from NGAs, CO	378,133,401.55	419,665,431.88
Less: Financial Assistance/Subsidy to LGUs, Others		
Subsidy – Others	1,510,000.00	2,339,000.00
Financial Assistance to Local Government Units	227,328,939.07	226,037,774.24
Total Financial Assistance/Subsidy to LGUs, Others	149,294,462.48	228,376,774.24
Net Financial Assistance/Subsidy	228,838,939.07	191,288,657.64

18. Gains and Losses

18.1 Gains

Account	2018	2017
Gain on Sale of Property, Plant and Equipment	0	0
Other Gains	0	0
Total Gains	0	0

18.2 Losses

Account	2018	2017
Loss on Sale of Assets	0	0
Other Losses	0	0
Total Losses	0	0

19. Subsidy from National Government and Central Office

Account	2018
NCA Received from DBM	220,716,913.00
NTA Received from C.O./ Subsidy from C.O.	153,704,673.26
TRA	18,355,058.65
Gross Subsidy	392,776,644.91
Less: Reversal of Unutilized NCA and NTA	2,833,559.45
Net Subsidy from DBM and Central Office	389,943,085.46
Less: Subsidy from Central Office	153,704,673.26
Subsidy from NGA- DBM	236,238,412.20

PRE TRIAL BALANCE
AS OF DECEMBER 31, 2018

GENERAL FUND 101

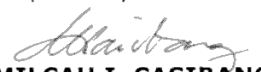
Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Cash-Collecting Officer	1-01-01-010	0.00	
Petty Cash Fund	1-01-01-020	65,000.00	
Cash in Bank, LCCA	1-01-02-020	34,698,525.75	
Cash, Treasury Deposits	1-01-04-010	5,765,300.92	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	669,538.50	
Due from LGU's	1-03-03-030	63,203,920.32	
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	200.00	
Office Supplies Inventory	1-04-04-010	303,292.63	
Semi-Expendable Asset - OE	1-04-05-020	0.00	
Semi-Expendable Asset - ICT	1-04-05-030	33,195.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	37,100.00	
Semi-Expendable Asset - Books	1-04-06-020	28,500.00	
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	24,244,519.78	
Accum Depreciation, Office Building	1-06-04-011		8,339,764.59
Machinery	1-06-05-010	652,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		101,857.50
Office Equipment	1-06-05-020	1,283,704.47	
Accum Depreciation, OE	1-06-05-021		1,116,934.07
ICT Equipment	1-06-05-030	7,282,107.52	
Accumulated Depreciation, ICT	1-06-05-031		3,944,852.18
Communication Equipment	1-06-05-070	953,399.00	
Accum Depreciation, Comm Equip.	1-06-05-071		368,401.99
Motor Vehicle	1-06-06-010	11,597,500.00	
Accum Depreciation, MV	1-06-06-011		6,024,317.55
Furnitures and Fixtures	1-06-07-010	445,038.74	
Accum Depreciation, F & F	1-06-07-011		320,067.77
Leased Asset- Machinery and Equipment	1-06-08-030	1,740,004.91	
Construction in Progress - Infra. Assets	1-06-10-020	0.00	
Construction in Progress - Building & Other Structures	1-06-10-030	0.00	
Other PPE	1-06-99-990	235,900.00	
Accum Depreciation, Other PPE	1-06-99-991		208,358.75
Advances to Officers & Employees	1-99-01-040	11,664.64	
Advance to Contractors	1-99-02-010	153,255.71	
Prepaid Insurance	1-99-02-050	31,123.87	
Other Assets	1-99-99-990	416,784.83	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		19,303,661.91
Due to BIR	2-02-01-010		136,210.53
Due to GSIS	2-02-01-020		832,889.51
Due to HDMF	2-02-01-030		318,103.00
Due to PHIC	2-02-01-040		47,746.18
Due to NGAs	2-02-01-050		6,728,046.75
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		713,279.63
Other Payables	2-99-99-990		105,327.96
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		235,090,504.95
Revenue and Expense Summary	3-03-01-010		0.00
<u>INCOME</u>			
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		224,400,121.75
Subsidy from Central Office	4-03-01-060		153,733,279.80
Assistance from LGUs	4-03-01-030		0.00
Other Service Income	4-02-01-990		0.00
Training/Seminar Fees	4-02-02-040		0.00
Other Business Income	4-02-02-990		0.00
		155,495,308.59	662,039,900.07

RECEIVED
 2019

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<i>Total carried forward</i>			
EXPENSES		155,495,308.59	662,039,900.07
Salaries and Wages - Regular	5-01-01-010	123,201,662.19	
PERA	5-01-02-010	5,530,130.42	
RA	5-01-02-020	6,897,250.00	
TA	5-01-02-030	6,789,250.00	
Clothing/Uniform Allowance	5-01-02-040	1,374,000.00	
Overtime Pay	5-01-02-130	114,253.50	
Cash Gift	5-01-02-150	1,150,000.00	
Year-End Bonus	5-01-02-140	10,398,386.90	
Other Bonuses & Allowances	5-01-02-990	0.00	
CNA	5-01-02-990-11	5,523,916.41	
PEI	5-01-02-990-12	1,115,000.00	
PBB	5-01-02-990-14	4,756,407.78	
Mid Year Bonus	5-01-02-990-36	10,109,966.00	
RLIP	5-01-03-010	14,387,175.15	
HDMF Contribution	5-01-03-020	275,000.00	
PHIC Contribution	5-01-03-030	1,211,164.40	
ECIP	5-01-03-040	269,300.00	
Terminal Leave Benefits	5-01-04-030	603,008.00	
Other Personnel Benefits	5-01-04-990	495,933.33	
Traveling Expenses - local	5-02-01-010	9,235,191.48	
Training Expenses	5-02-02-010	32,128,501.45	
Office Supplies Expenses	5-02-03-010	2,330,457.41	
Semi-Expendable Expense-OE/ICT	5-02-03-210	394,128.75	
Accountable Forms	5-02-03-020	2,600.00	
Fuel, Oil and Lubricants	5-02-03-090	2,525,666.30	
Semi-Expendable Expense-Furniture & Fixture	5-02-03-220	1,177,920.00	
Other Supplies/Materials Expense	5-02-03-990	1,905,892.62	
Water Expense	5-02-04-010	72,368.22	
Electricity Expense	5-02-04-020	1,290,450.69	
Postage and Courier Services	5-02-05-010	63,518.00	
Telephone expense	5-02-05-020	2,545,637.32	
Internet Expense	5-02-05-030	47,425.00	
Award/Rewards Expense	5-02-06-010	5,730,000.00	
Prizes	5-02-06-020	0.00	
Extraordinary & Miscellaneous Expense	5-02-10-030	117,600.00	
Consultancy Services	5-02-11-030	710,080.00	
Security Services	5-02-12-030	374,170.60	
Other General Services	5-02-12-990	16,748,140.57	
Repair & Maintenance, Office Bldg.	5-02-13-040	1,073,123.16	
Repair & Maintenance, ICT/OE	5-02-13-050	84,572.24	
Repair & Maintenance, MV	5-02-13-060	715,516.93	
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	227,328,939.07	
Subsidy-OTHERS	5-02-14-990	1,510,000.00	
Taxes Duties and Licenses	5-02-15-010	16,983.42	
Fidelity Bond Premiums	5-02-15-020	176,377.50	
Insurance Expense	5-02-15-030	150,382.16	
Advertising Expense	5-02-99-010	24,000.00	
Printing/Publication Expense	5-02-99-020	620,708.00	
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	111,817.50	
Depreciation, Buildings and Other Structures	5-05-01-040	702,461.02	
Depreciation, ICT, Machinery and Equipment	5-05-01-050	1,162,599.93	
Depreciation, Motor Vehicle	5-05-01-060	1,216,339.28	
Depreciation, Furnitures, Fixtures and Books	5-05-01-070	11,427.78	
Depreciation, Other PPE	5-05-01-990	37,791.00	
Loss on Sale of Asset	5-05-04-080	0.00	
Other Losses	5-05-04-990	0.00	
		662,039,900.07	662,039,900.07

Prepared by:


MILCAH I. CASIBANG
 Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
 CHIEF ACCOUNTANT

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

POST TRIAL BALANCE
AS OF DECEMBER 31, 2018

GENERAL FUND 101

Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Cash-Collecting Officer	1-01-01-010	0.00	
Petty Cash Fund	1-01-01-020	65,000.00	
Cash in Bank, LCCA	1-01-02-020	34,698,525.75	
Cash, Treasury Deposits	1-01-04-010	0.00	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	669,538.50	
Due from LGU's	1-03-03-030	63,203,920.32	
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	200.00	
Office Supplies Inventory	1-04-04-010	303,292.63	
Semi-Expendable Asset - OE	1-04-05-020	0.00	
Semi-Expendable Asset - ICT	1-04-05-030	33,195.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	37,100.00	
Semi-Expendable Asset - Books	1-04-06-020	28,500.00	
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	24,244,519.78	
Accum Depreciation, Office Building	1-06-04-011		8,339,764.59
Machinery	1-06-05-010	652,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		101,857.50
Office Equipment	1-06-05-020	1,283,704.47	
Accum Depreciation, OE	1-06-05-021		1,116,934.07
ICT Equipment	1-06-05-030	7,282,107.52	
Accumulated Depreciation, ICT	1-06-05-031		3,944,852.18
Communication Equipment	1-06-05-070	953,399.00	
Accum Depreciation, Comm Equipt.	1-06-05-071		368,401.99
Motor Vehicle	1-06-06-010	11,597,500.00	
Accum Depreciation, MV	1-06-06-011		6,024,317.55
Furnitures and Fixtures	1-06-07-010	445,038.74	
Accum Depreciation, F & F	1-06-07-011		320,067.77
Leased Asset- Machinery and Equipment	1-06-08-030	1,740,004.91	
Construction in Progress - Infra. Assets	1-06-10-020	0.00	
Construction in Progress - Building &Other Structures	1-06-10-030	0.00	
Other PPE	1-06-99-990	235,900.00	
Accum Depreciation, Other PPE	1-06-99-991		208,358.75
Advances to Officers & Employees	1-99-01-040	11,664.64	
Advance to Contractors	1-99-02-010	153,255.71	
Prepaid Insurance	1-99-02-050	31,123.87	
Other Assets	1-99-99-990	416,784.83	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		19,303,661.91
Due to BIR	2-02-01-010		136,210.53
Due to GSIS	2-02-01-020		832,889.51
Due to HDMF	2-02-01-030		318,103.00
Due to PHIC	2-02-01-040		47,746.18
Due to NGAs	2-02-01-050		6,728,046.75
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		713,279.63
Other Payables	2-99-99-990		105,327.96
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		100,914,014.10
Revenue and Expense Summary	3-03-01-010		0.00
		149,730,007.67	149,730,007.67

Prepared by:


MILCAH I. CASIBANG
Administrative Assistant III

Certified Correct:


EMMA ADDUN-REYES, CPA
CHIEF ACCOUNTANT

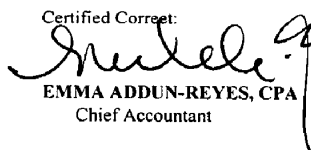
GENERAL JOURNAL (CLOSING ENTRIES)
DECEMBER 2018

Agency: **DILG RO2**

Fund: **GF101**

DATE	J E V No.	PARTICULAR	ACCOUNT CODE	DEBIT	CREDIT
Dec-31	01-2018-12-	Accumulated Surplus/(Deficit)	3-01-01-010	5,765,300.92	
		Cash, Treasury Deposits	1-01-04-010		5,765,300.92
		*To closed Treasury Deposit for the year			
		Subsidy from NG	4-03-01-010	224,400,121.75	
		Subsidy from Central Office	4-03-01-060	153,733,279.80	
		Revenue and Expense Summary	3-03-01-010	128,411,189.93	
		Salaries and Wages - Regular	5-01-01-010		123,201,662.19
		PERA	5-01-02-010		5,530,130.42
		RA	5-01-02-020		6,897,250.00
		TA	5-01-02-030		6,789,250.00
		Clothing/Uniform Allowance	5-01-02-040		1,374,000.00
		Overtime Pay	5-01-02-130		114,253.50
		Cash Gift	5-01-02-150		1,150,000.00
		Year-End Bonus	5-01-02-140		10,398,386.90
		Other Bonuses & Allowances	5-01-02-990		-
		CNA	5-01-02-990-11		5,523,916.41
		PEI	5-01-02-990-12		1,115,000.00
		PBB	5-01-02-990-14		4,756,407.78
		Mid Year Bonus	5-01-02-990-36		10,109,966.00
		RLIP	5-01-03-010		14,387,175.15
		HDMF Contribution	5-01-03-020		275,000.00
		PHIC Contribution	5-01-03-030		1,211,164.40
		ECIP	5-01-03-040		269,300.00
		Terminal Leave Benefits	5-01-04-030		603,008.00
		Other Personnel Benefits	5-01-04-990		495,933.33
		Traveling Expenses - local	5-02-01-010		9,235,191.48
		Training Expenses	5-02-02-010		32,128,501.45
		Office Supplies Expenses	5-02-03-010		2,330,457.41
		Semi-Expendable Expense-OE/ICT	5-02-03-210		394,128.75
		Accountable Forms	5-02-03-020		2,600.00
		Fuel, Oil and Lubricants	5-02-03-090		2,525,666.30
		Semi-Expendable Expense-Furniture & Fixture	5-02-03-220		1,177,920.00
		Other Supplies/Materials Expense	5-02-03-990		1,905,892.62
		Water Expense	5-02-04-010		72,368.22
		Electricity Expense	5-02-04-020		1,290,450.69
		Postage and Courier Services	5-02-05-010		63,518.00
		Telephone expense	5-02-05-020		2,545,637.32
		Internet Expense	5-02-05-030		47,425.00
		Award/Rewards Expense	5-02-06-010		5,730,000.00
		Prizes	5-02-06-020		-
		Extraordinary & Miscellaneous Expense	5-02-10-030		117,600.00
		Consultancy Services	5-02-11-030		710,080.00
		Security Services	5-02-12-030		374,170.60
		Other general services	5-02-12-990		16,748,140.57
		Repair & Maintenance, Office Bldg.	5-02-13-040		1,073,123.16
		Repair & Maintenance, ICT/OE	5-02-13-050		84,572.24
		Repair & Maintenance, MV	5-02-13-060		715,516.93
		Financial Assistance to LGUs	5-02-14-030		227,328,939.07
		Subsidy-OTHERS	5-02-14-990		1,510,000.00
		Taxes Duties and Licenses	5-02-15-010		16,983.42
		Fidelity Bond Premiums	5-02-15-020		176,377.50
		Insurance Expense	5-02-15-030		150,382.16
		Advertising Expense	5-02-99-010		24,000.00
		Printing/Publication Expense	5-02-99-020		620,708.00
		Transport/Delivery Expense	5-02-99-040		
		Rent Expense	5-02-99-050		
		Membership Dues to Organization	5-02-99-060		
		Subscription Expense	5-02-99-070		111,817.50
		Depreciation, Buildings and Other Structures	5-05-01-040		702,461.02
		Depreciation, ICT, Machinery and Equipment	5-05-01-050		1,162,599.93
		Depreciation, Motor Vehicle	5-05-01-060		1,216,339.28
		Depreciation, Furnitures, Fixtures and Books	5-05-01-070		11,427.78
		Depreciation, Other PPE	5-05-01-990		37,791.00
		Loss on Sale of Asset	5-05-04-080		
		Other Losses	5-05-04-990		
		*To temporarily close nominal accounts to Revenue/Expense Summary Account			
		Accumulated Surplus/(Deficit)	3-01-01-010	128,411,189.93	
		Revenue and Expense Summary	3-03-01-010		128,411,189.93
		*To temporarily close Revenue/Expense Account to Government Equity			
				640,721,082.33	640,721,082.33

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
CONDENSED STATEMENT OF FINANCIAL POSITION
GENERAL FUND 101
As of December 31, 2018

	<u>2018</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	34,763,525.75
Investments	-
Receivables	63,873,658.82
Inventories	402,087.63
Other Current Assets	196,044.22
Total Current Assets	<u><u>99,235,316.42</u></u>
Non-Current Assets	
Investments	-
Investment Property	-
Property, Plant and Equipment	30,063,963.15
Biological Assets	-
Intangible Assets	-
Other Non-Current Assets	-
Total Non-Current Assets	<u><u>30,063,963.15</u></u>
Total Assets	<u><u>129,299,279.57</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	19,303,661.91
Inter-Agency Payables	8,262,995.97
Trust Liabilities	713,279.63
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	105,327.96
Total Current Liabilities	<u><u>28,385,265.47</u></u>
Non-Current Liabilities	
Financial Liabilities	-
Trust Liabilities	-
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	-
Total Non-Current Liabilities	<u><u>-</u></u>
Total Liabilities	<u><u>28,385,265.47</u></u>
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	100,914,014.10
Total Net Assets/Equity	<u><u>100,914,014.10</u></u>
TOTAL LIABILITIES AND EQUITY	<u><u>129,299,279.57</u></u>

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND 101
As of December 31, 2018

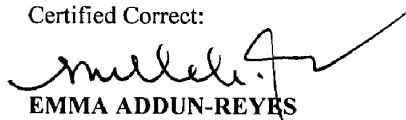
	<u>2018</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>34,763,525.75</u>
Cash on Hand	<u>65,000.00</u>
Cash-Collecting Officers	-
Petty Cash	<u>65,000.00</u>
Cash in Bank-Local Currency	<u>34,698,525.75</u>
Cash in Bank-Local Currency, Current Account	<u>34,698,525.75</u>
Treasury/Agency Cash Accounts	-
Cash-Treasury/Agency Deposit, Regular	-
Receivables	<u>63,873,658.82</u>
Inter-Agency Receivables	<u>63,873,458.82</u>
Due from National Government Agencies	669,538.50
Due from Local Government Units	63,203,920.32
Intra-Agency Receivables	-
Due from Central Office	-
Due from Bureaus	-
Due from Regional Offices	-
Due from Operating Units	-
Other Receivables	<u>200.00</u>
Receivables-Disallowances/Charges	-
Due from Officers and Employees	-
Due from Non-Government Organizations/People's Organizations	-
Other Receivables	200.00
Allowance for Impairment-Other Receivables	-
Net Value-Other Receivables	200.00
Inventories	<u>402,087.63</u>
Inventory Held for Consumption	<u>402,087.63</u>
Office Supplies Inventory	303,292.63
Semi-Expendable Asset - ICT	33,195.00
Semi-Expendable Asset - Furniture & Fixture	37,100.00
Semi-Expendable Asset -Books	28,500.00
Other Current Assets	<u>196,044.22</u>
Advances	<u>11,664.64</u>
Advances to Officers and Employees	11,664.64
Prepayments	<u>184,379.58</u>
Advance to Contractors	153,255.71
Prepaid Insurance	31,123.87
Total Current Assets	<u>99,235,316.42</u>

Non - Current Assets

Property, Plant and Equipment	30,063,963.15
Land	<u>1,637,400.00</u>
Land	1,637,400.00
<i>Accumulated Impairment Losses- Land</i>	-
<i>Net Value</i>	<u>1,637,400.00</u>
Land Improvements	<u>158.30</u>
Other Land Improvements	6,332.00
<i>Accumulated Depreciation-Other Land Improvements</i>	(6,173.70)
<i>Accumulated Impairment Losses-Other Land Improvements</i>	-
<i>Net Value</i>	<u>158.30</u>
Buildings and Other Structures	<u>15,904,755.19</u>
Buildings	24,244,519.78
<i>Accumulated Depreciation-Buildings</i>	(8,339,764.59)
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value</i>	<u>15,904,755.19</u>
Machinery and Equipment	<u>4,639,165.25</u>
Machinery	652,000.00
<i>Accumulated Depreciation-Machinery</i>	(101,857.50)
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value</i>	<u>550,142.50</u>
Office Equipment	1,283,704.47
<i>Accumulated Depreciation-Office Equipment</i>	(1,116,934.07)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value</i>	<u>166,770.40</u>
Information and Communication Technology Equipment	7,282,107.52
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(3,944,852.18)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
<i>Net Value</i>	<u>3,337,255.34</u>
Communication Equipment	953,399.00
<i>Accumulated Depreciation-Communication Equipment</i>	(368,401.99)
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
<i>Net Value</i>	<u>584,997.01</u>
Transportation Equipment	<u>5,573,182.45</u>
Motor Vehicles	11,597,500.00
<i>Accumulated Depreciation-Motor Vehicles</i>	(6,024,317.55)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value</i>	<u>5,573,182.45</u>
Furniture, Fixtures and Books	<u>124,970.97</u>
Furniture and Fixtures	445,038.74
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(320,067.77)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
<i>Net Value</i>	<u>124,970.97</u>
Books	-
<i>Accumulated Depreciation-Books</i>	-
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value</i>	<u>-</u>
Leased Assets	<u>1,740,004.91</u>
Leased Assets, Machinery and Equipment	1,740,004.91
<i>Accumulated Depreciation-Leased Assets, Machinery and Equipment</i>	-
<i>Accumulated Impairment Losses-Leased Assets, Machinery and Equipment</i>	-
<i>Net Value</i>	<u>1,740,004.91</u>
Other Property, Plant and Equipment	<u>27,541.25</u>
Other Property, Plant and Equipment	235,900.00
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(208,358.75)
<i>Accumulated Impairment Losses-Other Property, Plant and Equipment</i>	-
<i>Net Value</i>	<u>27,541.25</u>

Construction in Progress - Infra. Assets	-
Construction in Progress - Office Building	-
Other Assets	416,784.83
Other Assets	416,784.83
Accumulated Impairment Losses-Other Assets	-
Net Value	416,784.83
Total Non-Current Assets	30,063,963.15
TOTAL ASSETS	129,299,279.57
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	19,303,661.91
Payables	19,303,661.91
Accounts Payable	19,303,661.91
Due to Officers and Employees	-
Inter-Agency Payables	8,262,995.97
Due to BIR	136,210.53
Due to GSIS	832,889.51
Due to Pag-IBIG	318,103.00
Due to PhilHealth	47,746.18
Due to NGAs	6,728,046.75
Due to LGUs	200,000.00
Trust Liabilities	713,279.63
Guaranty/Security Deposits Payable	713,279.63
Other Payables	105,327.96
Other Payables	105,327.96
Total Current Liabilities	28,385,265.47
Non- Current Liabilities	-
Total Non -Current Liabilities	-
Total Liabilities	28,385,265.47
Net Assets/Equity	
Equity	
Government Equity	100,914,014.10
Accumulated Surplus/(Deficit)	100,914,014.10
Total Net Assets/Equity	100,914,014.10
TOTAL LIABILITIES AND EQUITY	129,299,279.57

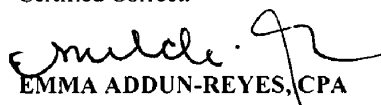
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EMMA ADDUN-REYES
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL POSITION
GENERAL FUND 101
AS AT DECEMBER 31, 2018
(With Comparative Figures for CY 2017)

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	34,763,525.75	40,964,438.62
Receivables	63,873,658.82	177,880,699.21
Inventories	402,087.63	469,994.62
Other Current Assets	196,044.22	4,808,817.92
Total Current Assets	99,235,316.42	224,123,950.37
Non-Current Assets		
Property, Plant and Equipment	30,063,963.15	34,079,190.57
Total Non-Current Assets	30,063,963.15	34,079,190.57
Total Assets	129,299,279.57	258,203,140.94
 LIABILITIES		
Current Liabilities		
Financial Liabilities	19,303,661.91	6,822,672.86
Inter-Agency Payables	8,262,995.97	5,942,111.86
Trust Liabilities	713,279.63	817,447.31
Other Payables	105,327.96	53,674.10
Total Current Liabilities	28,385,265.47	13,635,906.13
Total Liabilities	28,385,265.47	13,635,906.13
 NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	100,914,014.10	244,567,234.81
Total Net Assets/Equity	100,914,014.10	244,567,234.81
 TOTAL LIABILITIES AND EQUITY	129,299,279.57	258,203,140.94

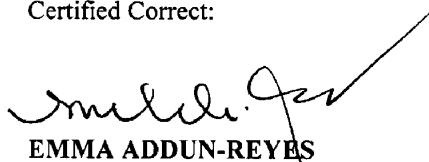
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EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
COMPARATIVE CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018
(With Comparative Figures for CY 2017)

	<u>2018</u>	<u>2017</u>
Revenue		
Total Revenue	<u>-</u>	<u>1,358,306.21</u>
Less: Current Operating Expenses		
Personnel Services	194,201,804.08	165,879,207.82
Maintenance and Other Operating Expenses	80,373,229.32	60,260,090.27
Non-Cash Expenses	<u>3,130,619.01</u>	<u>2,100,550.77</u>
Total Current Operating Expenses	<u>277,705,652.41</u>	<u>228,239,848.86</u>
Surplus/(Deficit) from Current Operations	<u>(277,705,652.41)</u>	<u>(226,881,542.65)</u>
Net Financial Assistance/Subsidy	149,294,462.48	191,288,657.64
Gains	-	-
Surplus/(Deficit) for the period	<u>(128,411,189.93)</u>	<u>(35,592,885.01)</u>

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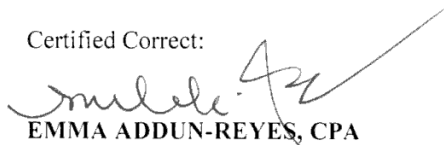

EMMA ADDUN-REYES
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101

For the period ended December 31, 2018

	<u>2018</u>
Revenue	
Tax Revenue	-
Service and Business Income	-
Shares, Grants and Donations	-
Gains	-
	-
 Total Revenue	 -
 Less: Current Operating Expenses	
Personnel Services	194,201,804.08
Maintenance and Other Operating Expenses	80,373,229.32
Financial Expenses	
 Direct Costs	
Non-Cash Expenses	3,130,619.01
	3,130,619.01
 Total Current Operating Expenses	 277,705,652.41
 Surplus/(Deficit) from Current Operations	 (277,705,652.41)
 Net Financial Assistance/Subsidy	149,294,462.48
Sale of Assets	-
Gains	-
Losses	-
	-
 Surplus/(Deficit) for the period	 (128,411,189.93)

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
DETAILED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101

For the period ended December 31, 2018

	<u>2018</u>
Total Revenue	-
Assistance from LGUs	-
Other Service Income	-
Training/Seminar Fees	-
Other Business Income	-
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	123,201,662.19
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	<u>123,201,662.19</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	5,530,130.42
Representation Allowance (RA)	6,897,250.00
Transportation Allowance (TA)	6,789,250.00
Clothing/Uniform Allowance	1,374,000.00
Overtime and Night Pay	114,253.50
Cash Gift	1,150,000.00
Year End Bonus	10,398,386.90
C.N.A.	5,523,916.41
P.E.I.	1,115,000.00
P.B.B	4,756,407.78
Subsistence Allowance	-
Laundry Allowance	-
Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	-
Longevity Pay	-
Mid Year Bonus	10,109,966.00
Other Bonuses and Allowances	-
Total Other Compensation	<u>53,758,561.01</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	14,387,175.15
Pag-IBIG Contributions	275,000.00
PhilHealth Contributions	1,211,164.40
Employees Compensation Insurance Premiums	269,300.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>16,142,639.55</u>
Other Personnel Benefits	
Terminal Leave Benefits	603,008.00
Other Personnel Benefits	495,933.33
Total Other Personnel Benefits	<u>1,098,941.33</u>
Total Personnel Services	<u>194,201,804.08</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	<u>9,235,191.48</u>
Traveling Expenses-Foreign	-
Total Traveling Expenses	<u>9,235,191.48</u>

Training and Scholarship Expenses	
Training Expenses	32,128,501.45
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	32,128,501.45
Supplies and Materials Expenses	
Office Supplies Expenses	2,330,457.41
Semi-Expendable Expense-OE	394,128.75
Accountable Forms Expenses	2,600.00
Fuel, Oil and Lubricants Expenses	2,525,666.30
Semi-Expendable Expense-F&F	1,177,920.00
Non-Accountable Forms Expenses	-
Animal/Zoological Supplies Expenses	-
Food Supplies Expenses	-
Welfare Goods Expenses	-
Drugs and Medicines Expenses	-
Medical, Dental and Laboratory Supplies Expenses	-
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	1,905,892.62
Total Supplies and Materials Expenses	8,336,665.08
Utility Expenses	
Water Expenses	72,368.22
Electricity Expenses	1,290,450.69
Total Utility Expenses	1,362,818.91
Communication Expenses	
Postage and Courier Services	63,518.00
Telephone Expenses	2,545,637.32
Internet Subscription Expenses	47,425.00
Cable, Satellite, Telegraph and Radio Expenses	-
Total Communication Expenses	2,656,580.32
Awards/Rewards and Prizes	
Awards/Rewards Expenses	5,730,000.00
Prizes	-
Total Awards/Rewards and Prizes	5,730,000.00
Survey, Research, Exploration and Development Expenses	
Survey Expenses	-
Research, Exploration and Development Expenses	-
Total Survey, Research, Exploration and Development Expenses	-
Demolition/Relocation and Desilting/Dredging Expenses	
Demolition and Relocation Expenses	-
Desilting and Dredging Expenses	-
Total Demolition/Relocation and Desilting/Dredging Expenses	-
Generation, Transmission and Distribution Expenses	
Generation, Transmission and Distribution Expenses	-
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	-
Intelligence Expenses	-
Extraordinary and Miscellaneous Expenses	117,600.00
Total Confidential, Intelligence and Extraordinary Expenses	117,600.00
Professional Services	
Legal Services	-
Auditing Services	-
Consultancy Services	710,080.00
Other Professional Services	-
Total Professional Services	710,080.00

General Services

Environment/Sanitary Services	-
Janitorial Services	-
Security Services	374,170.60
Other General Services	16,748,140.57
Total General Services	17,122,311.17

Repairs and Maintenance

Repairs and Maintenance-Investment Property	-
Repairs and Maintenance-Land Improvements	-
Repairs and Maintenance-Infrastructure Assets	-
Repairs and Maintenance-Buildings and Other Structures	1,073,123.16
Repairs and Maintenance-Machinery and Equipment	84,572.24
Repairs and Maintenance-Transportation Equipment	715,516.93
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	-
Total Repairs and Maintenance	1,873,212.33

Taxes, Insurance Premiums and Other Fees

Taxes, Duties and Licenses	16,983.42
Fidelity Bond Premiums	176,377.50
Insurance Expenses	150,382.16
Total Taxes, Insurance Premiums and Other Fees	343,743.08

Labor and Wages

Labor and Wages	-
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Other Maintenance and Operating Expenses

Advertising Expenses	24,000.00
Printing and Publication Expenses	620,708.00
Representation Expenses	-
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	111,817.50
Donations	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	-
Total Other Maintenance and Other Operating Expenses	756,525.50

Total Maintenance and Other Operating Expenses**80,373,229.32****Financial Expenses**

Financial Expenses	-
Management Supervision/Trusteeship Fees	-
Interest Expenses	-
Guarantee Fees	-
Bank Charges	-
Commitment Fees	-
Other Financial Charges	-
Total Financial Expenses	-

Non-Cash Expenses**Depreciation**

Depreciation-Investment Property	-
Depreciation-Land Improvements	-
Depreciation-Infrastructure Assets	-
Depreciation-Buildings and Other Structures	702,461.02
Depreciation-Machinery and Equipment	1,162,599.93

Depreciation-Transportation Equipment	1,216,339.28
Depreciation-Furniture, Fixtures	11,427.78
Depreciation-Leased Assets	-
Depreciation-Leased Assets Improvements	-
Depreciation-Heritage Assets	-
Depreciation-Service Concession Assets	-
Depreciation-Other Property, Plant and Equipment	37,791.00
Total Depreciation	<u>3,130,619.01</u>
Amortization	
Amortization-Intangible Assets	<u>-</u>
Impairment Loss	
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	-
Total Impairment Loss	<u>-</u>
Losses	
Loss on Sale of Assets	-
Other Losses	-
Loss on Initial Recognition of Biological Assets	-
Total Losses	<u>-</u>
Total Non-Cash Expenses	<u>3,130,619.01</u>
Current Operating Expenses	<u>277,705,652.41</u>
Surplus (Deficit) from Current Operations	(277,705,652.41)
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	224,400,121.75
Subsidy from Central Office	153,733,279.80
Assistance from Local Government Units	-
Assistance from Government-Owned and/or Controlled Corporations	-
Subsidy from Other Funds	-
Subsidy from Other Funds	-
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>378,133,401.55</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs	
Subsidy to NGAs	-
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	227,328,939.07
Budgetary Support to GOCCs	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	1,510,000.00
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>228,838,939.07</u>
Net Financial Assistance/Subsidy	<u>149,294,462.48</u>
Other Non-Operating Income	
Sale of Assets	
Sale of Garnished/Confiscated/Abandoned/Seized Goods and Properties	-

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	-
Total Gains	<u>-</u>

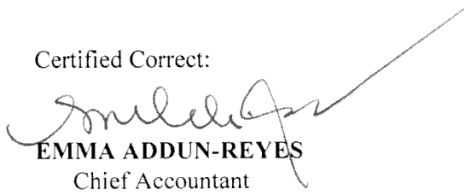
Losses

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	-
Total Losses	<u>-</u>

Surplus (Deficit) for the period

(128,411,189.93)

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EMMA ADDUN-REYES
Chief Accountant

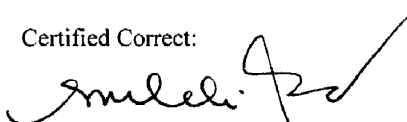
Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
COMPARATIVE DETAILED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018
(With Comparative Figures for CY 2017)

	<u>2018</u>	<u>2017</u>
Total Revenue	-	<u>1,358,306.21</u>
Service and Business Income		
Assistance from LGUs	-	20,000.00
Other Service Income	-	721,406.21
Training/Seminar Fees	-	616,900.00
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	123,201,662.19	102,573,277.74
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	<u>123,201,662.19</u>	<u>102,573,277.74</u>
Other Compensation		
Personal Economic Relief Allowance (PERA)	5,530,130.42	5,560,743.94
Representation Allowance (RA)	6,897,250.00	1,598,750.00
Transportation Allowance (TA)	6,789,250.00	1,496,690.00
Clothing/Uniform Allowance	1,374,000.00	1,155,000.00
CNA	5,523,916.41	5,625,000.00
PEI	1,115,000.00	1,130,000.00
PBB	4,756,407.78	-
Quarters Allowance	-	-
Overseas Allowance	-	-
Honoraria	-	-
Hazard Pay	-	-
Longevity Pay	-	-
Overtime and Night Pay	114,253.50	89,889.49
Mid /Year End Bonus	20,508,352.90	17,119,185.03
Cash Gift	1,150,000.00	1,165,000.00
Other Bonuses and Allowances	-	-
Total Other Compensation	<u>53,758,561.01</u>	<u>34,940,258.46</u>
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	14,387,175.15	12,267,505.00
Pag-IBIG Contributions	275,000.00	287,700.00
PhilHealth Contributions	1,211,164.40	950,587.50
Employees Compensation Insurance Premiums	269,300.00	276,400.00
Provident/Welfare Fund Contributions	-	-
Total Personnel Benefit Contributions	<u>16,142,639.55</u>	<u>13,782,192.50</u>
Other Personnel Benefits		
Terminal Leave Benefits	603,008.00	13,169,438.70
Other Personnel Benefits	495,933.33	1,414,040.42
Total Other Personnel Benefits	<u>1,098,941.33</u>	<u>14,583,479.12</u>
Total Personnel Services	<u>194,201,804.08</u>	<u>165,879,207.82</u>
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	9,235,191.48	7,515,735.09
Traveling Expenses-Foreign	-	-
Total Traveling Expenses	<u>9,235,191.48</u>	<u>7,515,735.09</u>
Training and Scholarship Expenses		
Training Expenses	32,128,501.45	26,203,696.58
Scholarship Grants/Expenses	-	-
Total Training and Scholarship Expenses	<u>32,128,501.45</u>	<u>26,203,696.58</u>

	<u>2018</u>	<u>2017</u>
Supplies and Materials Expenses		
Office Supplies Expenses	2,330,457.41	2,135,897.62
Semi-Expendable Expense-OE	394,128.75	445,975.10
Semi-Expendable Expense-F&F	1,177,920.00	-
Accountable Forms Expenses	2,600.00	7,100.00
Fuel, Oil and Lubricants Expenses	2,525,666.30	1,588,160.77
Other Supplies and Materials Expenses	1,905,892.62	3,573,350.70
Total Supplies and Materials Expenses	<u>8,336,665.08</u>	<u>7,750,484.19</u>
Utility Expenses		
Water Expenses	72,368.22	63,965.24
Electricity Expenses	1,290,450.69	927,218.50
Total Utility Expenses	<u>1,362,818.91</u>	<u>991,183.74</u>
Communication Expenses		
Postage and Courier Services	63,518.00	47,133.00
Telephone Expenses	2,545,637.32	1,921,705.83
Internet Subscription Expenses	47,425.00	-
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	<u>2,656,580.32</u>	<u>1,968,838.83</u>
Awards/Rewards and Prizes		
Awards/Rewards Expenses	5,730,000.00	3,571,000.00
Prizes	-	62,000.00
Total Awards/Rewards and Prizes	<u>5,730,000.00</u>	<u>3,633,000.00</u>
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	-	-
Intelligence Expenses	-	-
Extraordinary and Miscellaneous Expenses	117,600.00	116,800.00
Total Confidential, Intelligence and Extraordinary Expenses	<u>117,600.00</u>	<u>116,800.00</u>
Professional Services		
Consultancy Services	710,080.00	-
Other Professional Services	-	-
Total Professional Services	<u>710,080.00</u>	<u>-</u>
General Services		
Security Services	374,170.60	313,416.92
Other General Services	16,748,140.57	9,712,077.03
Total General Services	<u>17,122,311.17</u>	<u>10,025,493.95</u>
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	1,073,123.16	317,562.00
Repairs and Maintenance-Machinery and Equipment	84,572.24	170,886.30
Repairs and Maintenance-Transportation Equipment	715,516.93	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	-	-
Total Repairs and Maintenance	<u>1,873,212.33</u>	<u>1,095,307.23</u>
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	16,983.42	37,326.78
Fidelity Bond Premiums	176,377.50	223,462.50
Insurance Expenses	150,382.16	144,197.20
Total Taxes, Insurance Premiums and Other Fees	<u>343,743.08</u>	<u>404,986.48</u>

	<u>2018</u>	<u>2017</u>
Other Maintenance and Operating Expenses		
Advertising Expenses	24,000.00	18,000.00
Printing and Publication Expenses	620,708.00	419,843.68
Representation Expenses	-	-
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses	-	-
Membership Dues and Contributions to Organizations	-	-
Subscription Expenses	111,817.50	116,720.50
Other Maintenance and Operating Expenses	-	-
Total Other Maintenance and Other Operating Expenses	<u>756,525.50</u>	<u>554,564.18</u>
Total Maintenance and Other Operating Expenses	<u>80,373,229.32</u>	<u>60,260,090.27</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Buildings and Other Structures	702,461.02	572,828.70
Depreciation-Machinery and Equipment	1,162,599.93	450,211.12
Depreciation-Transportation Equipment	1,216,339.28	992,903.58
Depreciation-Furniture, Fixtures	11,427.78	48,805.37
Depreciation-Other Property, Plant and Equipment	37,791.00	35,802.00
Total Depreciation	<u>3,130,619.01</u>	<u>2,100,550.77</u>
Losses		
Loss on Sale of Assets	-	-
Other Losses	-	-
Total Losses	<u>-</u>	<u>-</u>
Total Non-Cash Expenses	<u>3,130,619.01</u>	<u>2,100,550.77</u>
Current Operating Expenses	<u>277,705,652.41</u>	<u>228,239,848.86</u>
Surplus (Deficit) from Current Operations	<u>(277,705,652.41)</u>	<u>(226,881,542.65)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	224,400,121.75	245,467,339.58
Subsidy from other NGAs	153,733,279.80	174,198,092.30
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>378,133,401.55</u>	<u>419,665,431.88</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		
Subsidy to NGAs	-	-
Financial Assistance to NGAs	-	-
Financial Assistance to Local Government Units	227,328,939.07	226,037,774.24
Subsidies-Others	1,510,000.00	2,339,000.00
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>228,838,939.07</u>	<u>228,376,774.24</u>
Net Financial Assistance/Subsidy	<u>149,294,462.48</u>	<u>191,288,657.64</u>
Other Non-Operating Income		
Gains		
Gain on Sale of Property, Plant and Equipment	-	-
Other Gains	-	-
Total Gains	<u>-</u>	<u>-</u>
Surplus (Deficit) for the period	<u>(128,411,189.93)</u>	<u>(35,592,885.01)</u>

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
COMPARATIVE DETAILED STATEMENT OF FINANCIAL POSITION
GENERAL FUND 101
AS OF DECEMBER 31, 2018
(With Comparative Figures for CY 2017)

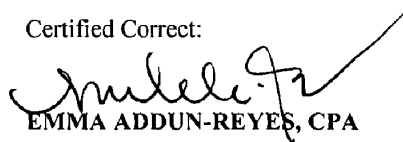
	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	<u>34,763,525.75</u>	<u>40,964,438.62</u>
Cash on Hand	<u>65,000.00</u>	<u>131,356.46</u>
Cash-Collecting Officers	-	68,856.46
Petty Cash	65,000.00	62,500.00
Cash in Bank-Local Currency	<u>34,698,525.75</u>	<u>40,833,082.16</u>
Cash in Bank-Local Currency, Current Account	34,698,525.75	40,833,082.16
Treasury/Agency Cash Accounts	-	-
Cash-Treasury/Agency Deposit, Regular	-	-
Receivables	<u>63,873,658.82</u>	<u>177,880,699.21</u>
Inter-Agency Receivables	<u>63,873,458.82</u>	<u>177,880,699.21</u>
Due from National Government Agencies	669,538.50	326,670.50
Due from Local Government Units	63,203,920.32	177,554,028.71
Intra-Agency Receivables	-	-
Due from Central Office	-	-
Due from Bureaus	-	-
Due from Regional Offices	-	-
Due from Operating Units	-	-
Other Receivables	<u>200.00</u>	-
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Due from Non-Government Organizations/People's	-	-
Other Receivables	200.00	-
Allowance for Impairment-Other Receivables	-	-
<i>Net Value-Other Receivables</i>	<u>200.00</u>	-
Inventories	<u>402,087.63</u>	<u>469,994.62</u>
Inventory Held for Consumption	<u>402,087.63</u>	<u>469,994.62</u>
Office Supplies Inventory	303,292.63	407,319.62
Semi-Expendable Asset - ICT	33,195.00	62,675.00
Semi-Expendable Asset - Furniture & Fixture	37,100.00	-
Semi-Expendable Asset - Books	28,500.00	-
Other Current Assets	<u>196,044.22</u>	<u>4,808,817.92</u>
Advances	<u>11,664.64</u>	<u>4,406,740.18</u>
Advances to Officers and Employees	11,664.64	4,406,740.18
Prepayments	<u>184,379.58</u>	<u>402,077.74</u>
Advances to Contractors	153,255.71	338,911.24
Prepaid Insurance	31,123.87	63,166.50
Total Current Assets	<u>99,235,316.42</u>	<u>224,123,950.37</u>

Non - Current Assets

	<u>2018</u>	<u>2017</u>
Property, Plant and Equipment	30,063,963.15	34,079,190.57
Land	<u>1,637,400.00</u>	<u>1,637,400.00</u>
Land	1,637,400.00	1,637,400.00
<i>Accumulated Impairment Losses- Land</i>	-	-
<i>Net Value</i>	<u>1,637,400.00</u>	<u>1,637,400.00</u>
Land Improvements	<u>158.30</u>	<u>158.30</u>
Other Land Improvements	6,332.00	6,332.00
<i>Accumulated Depreciation-Other Land Improvements</i>	(6,173.70)	(6,173.70)
<i>Accumulated Impairment Losses-Other Land Improvements</i>	-	-
<i>Net Value</i>	<u>158.30</u>	<u>158.30</u>
Buildings and Other Structures	<u>15,904,755.19</u>	<u>14,396,086.47</u>
Buildings	24,244,519.78	21,994,698.32
<i>Accumulated Depreciation-Buildings</i>	(8,339,764.59)	(7,598,611.85)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
<i>Net Value</i>	<u>15,904,755.19</u>	<u>14,396,086.47</u>
Machinery and Equipment	<u>4,639,165.25</u>	<u>4,485,116.01</u>
Machinery	652,000.00	57,000.00
<i>Accumulated Depreciation-Machinery</i>	(101,857.50)	(47,025.00)
<i>Accumulated Impairment Losses-Machinery</i>	-	-
<i>Net Value</i>	<u>550,142.50</u>	<u>9,975.00</u>
Office Equipment	1,283,704.47	537,490.58
<i>Accumulated Depreciation-Office Equipment</i>	(1,116,934.07)	(407,316.58)
<i>Accumulated Impairment Losses-Office Equipment</i>	-	-
<i>Net Value</i>	<u>166,770.40</u>	<u>130,174.00</u>
Information and Communication Technology Equipment	7,282,107.52	6,699,646.24
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(3,944,852.18)	(2,430,147.63)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-	-
<i>Net Value</i>	<u>3,337,255.34</u>	<u>4,269,498.61</u>
Communication Equipment	953,399.00	271,821.25
<i>Accumulated Depreciation-Communication Equipment</i>	(368,401.99)	(196,352.85)
<i>Accumulated Impairment Losses-Communication</i>	-	-
<i>Net Value</i>	<u>584,997.01</u>	<u>75,468.40</u>
Transportation Equipment	<u>5,573,182.45</u>	<u>7,317,045.73</u>
Motor Vehicles	11,597,500.00	11,552,752.57
<i>Accumulated Depreciation-Motor Vehicles</i>	(6,024,317.55)	(4,235,706.84)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
<i>Net Value</i>	<u>5,573,182.45</u>	<u>7,317,045.73</u>
Furniture, Fixtures and Books	<u>124,970.97</u>	<u>1,251,669.81</u>
Furniture and Fixtures	445,038.74	1,371,782.09
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(320,067.77)	(120,112.28)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-	-
<i>Net Value</i>	<u>124,970.97</u>	<u>1,251,669.81</u>
Books	-	-
<i>Accumulated Depreciation-Books</i>	-	-
<i>Accumulated Impairment Losses-Books</i>	-	-
<i>Net Value</i>	-	-
Leased Assets	<u>1,740,004.91</u>	<u>932,795.85</u>
Leased Assets, Machinery and Equipment	1,740,004.91	932,795.85
<i>Accumulated Depreciation-Leased Assets, Machinery and Equipment</i>	-	-
<i>Accumulated Impairment Losses-Leased Assets,</i>	-	-
<i>Net Value</i>	<u>1,740,004.91</u>	<u>932,795.85</u>

	<u>2018</u>	<u>2017</u>
Other Property, Plant and Equipment	<u>27,541.25</u>	<u>100,722.70</u>
Other Property, Plant and Equipment	235,900.00	246,400.00
<i>Accumulated Depreciation-Other Property, Plant</i>	(208,358.75)	(145,677.30)
<i>Accumulated Impairment Losses-Other Property,</i>	-	-
<i>Net Value</i>	<u>27,541.25</u>	<u>100,722.70</u>
<i>Construction in Progress - Infra Asset</i>	-	<u>2,509,286.78</u>
<i>Construction in Progress - Office Building</i>	-	<u>1,032,124.09</u>
Other Assets	<u>416,784.83</u>	<u>416,784.83</u>
Other Assets	416,784.83	416,784.83
<i>Accumulated Impairment Losses-Other Assets</i>	-	-
<i>Net Value</i>	<u>416,784.83</u>	<u>416,784.83</u>
Total Non-Current Assets	<u>30,063,963.15</u>	<u>34,079,190.57</u>
TOTAL ASSETS	<u>129,299,279.57</u>	<u>258,203,140.94</u>
LIABILITIES		
Liabilities		
Current Liabilities		
Financial Liabilities	<u>19,303,661.91</u>	<u>6,822,672.86</u>
Payables	<u>19,303,661.91</u>	<u>6,822,672.86</u>
Accounts Payable	19,303,661.91	6,822,672.86
Due to Officers and Employees	-	-
Inter-Agency Payables	<u>8,262,995.97</u>	<u>5,942,111.86</u>
Due to BIR	136,210.53	1,111,899.47
Due to GSIS	832,889.51	241,199.34
Due to Pag-IBIG	318,103.00	290,028.47
Due to PhilHealth	47,746.18	9,750.00
Due to NGAs	6,728,046.75	4,089,234.58
Due to LGUs	200,000.00	200,000.00
Trust Liabilities	<u>713,279.63</u>	<u>817,447.31</u>
Guaranty/Security Deposits Payable	713,279.63	817,447.31
Other Payables	<u>105,327.96</u>	<u>53,674.10</u>
Other Payables	105,327.96	53,674.10
Total Current Liabilities	<u>28,385,265.47</u>	<u>13,635,906.13</u>
Non- Current Liabilities	-	-
Total Non -Current Liabilities	-	-
Total Liabilities	<u>28,385,265.47</u>	<u>13,635,906.13</u>
Net Assets/Equity		
Equity		
Government Equity	<u>100,914,014.10</u>	<u>244,567,234.81</u>
Accumulated Surplus/(Deficit)	100,914,014.10	244,567,234.81
Total Net Assets/Equity	<u>100,914,014.10</u>	<u>244,567,234.81</u>
TOTAL LIABILITIES AND EQUITY	<u>129,299,279.57</u>	<u>258,203,140.94</u>

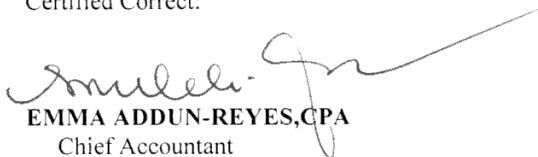
Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
GENERAL FUND 101
As of December 31, 2018

	Accum. Surplus/ (Deficit)
	<u>2018</u>
Balance at January 1, 2018	244,567,234.81
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	(9,476,729.86)
Other adjustments	-
Restated balance	<u>235,090,504.95</u>
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	(128,411,189.93)
Adjustment of net revenue recognized directly in net assets/equity ¹	
Others ²	(5,765,300.92)
Balance at December 31, 2018	<u><u>100,914,014.10</u></u>

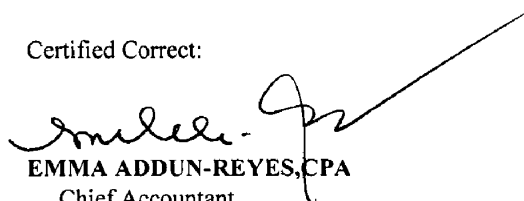
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EMMA ADDUN-REYES, CPA
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Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
GENERAL FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018

	Accumulated Surplus/ (Deficit)	
	2018	2017
Beginning Balance	244,567,234.81	287,184,460.00
Add/(Deduct):		
Changes in accounting policy	-	-
Prior period errors	(9,476,729.86)	(4,974,098.59)
Other adjustments	-	-
Restated balance	235,090,504.95	282,210,361.41
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	(128,411,189.93)	(35,592,885.01)
Adjustment of net revenue recognized directly in net assets/equity ¹		
Others ²	(5,765,300.92)	(2,050,241.59)
Ending Balance	100,914,014.10	244,567,234.81

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CASH FLOWS
GENERAL FUND 101
For the month ended December 31, 2018

	<u>2018</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocation	392,776,644.91
Receipt of Notice of Cash Allocation	220,716,913.00
Receipt of Notice of Transfer of Cash Allocation	153,704,673.26
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)	18,355,058.65
Collection of Income/Revenues	-
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 GOCCs	-
Subsidy from Other National Government Agencies	-
Assistance from Local Government Units	-
Assistance from Government-Owned or Controlled Corporations	-
Collection of Receivables	-
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	5,086,785.89
Receipt of cash for the account of NGAs/LGUs/GOCCs	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	-
Receipt of funds for other inter-agency transactions	5,086,785.89
Receipt of Intra-Agency Fund Transfers	145,395,075.38
Receipt of funds from ROs for implementation of programs/projects	145,395,075.38
Receipt of working fund for foreign-assisted projects	-
Receipt of funds for other intra-agency transactions	-
Trust Receipts	7,558,750.00
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	7,558,750.00
Other Receipts	1,033,059.04
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	32,500.00
Other deferred credits	-
Refund of overpayment of Personnel Services	-
Refund of overpayment of Maintenance and Other Operating Expenses	-
Receipt of refund of cash advances	177,811.84

Proceeds from terminated treasury bills	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-
Other miscellaneous receipts	822,747.20
Adjustments	<u>1,387,567.88</u>
Restoration of cash for cancelled/lost/stale checks/ADA	1,387,567.88
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	-
Total Cash Inflows	<u>553,237,883.10</u>
Cash Outflows	
Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	5,777,300.92
Payment of Expenses	<u>207,229,924.59</u>
Payment of personnel services	116,677,839.48
Payment of maintenance and other operating expenses	90,540,578.58
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	11,506.53
Liquidation of prior year's cash advances	-
Purchase of Inventories	<u>1,699,082.88</u>
Purchase of inventories for sale	-
Purchase of inventories for distribution	-
Purchase of inventory held for consumption	1,699,082.88
Purchase of raw materials inventory	-
Purchase of inventories obligated/incurred in prior years	-
Purchase of Consumable Biological Assets	<u>-</u>
Purchase of livestock held for consumption/sale/distribution	-
Purchase of trees, plants and crops held for consumption/sale/distribution	-
Purchase of aquaculture	-
Purchase of other consumable biological assets	-
Purchase of of consumable biological assets obligated in prior years	-
Grant of Cash Advances	<u>3,764,438.34</u>
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to officers and employees	3,764,438.34
Advances to officers and employees obligated in prior year	-
Prepayments	<u>143,773.36</u>
Advances to Contractors for repair and maintenance of property, plant and equipment (not c	-
Prepaid Rent	-
Prepaid Registration	-
Prepaid Interest	-
Prepaid Insurance	143,773.36
Other Prepayments	-
Prepayments obligated in prior year	-
Refund of Deposits	<u>-</u>
Payment of deposits on letter of credits	-
Payment of guaranty deposits	-
Payment of other deposits	-
Payment of deposits obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>83,623,962.30</u>
Remittance of taxes withheld not covered by TRA	-
Remittance to GSIS/Pag-IBIG/PhilHealth	32,284,002.64
Remittance of personnel benefits contributions	16,600,323.06
Remittance of other payables	16,384,577.95
Remittance of tax covered by Tax Remittance Advice (TRA)	18,355,058.65

Subsidy to NGAs	-
Grant of financial assistance to NGAs/LGUs/GOCCs	53,686,000.00
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>46,866,138.00</u>
Advances to Procurement Service	-
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services as authorized by law	-
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	46,866,138.00
Release of other inter-agency fund transfers	-
Release of Intra-Agency Fund Transfers	<u>145,395,075.38</u>
Issuance of Working Fund to foreign service posts and regional consular offices	-
Issuance of NTCA by CO/ROs to ROs/Ous/POs	145,395,075.38
Issuance of funding checks by HO/CO/ROs to ROs/OU	-
Release of other intra-agency fund transfers	-
Other Disbursements	<u>4,804,999.30</u>
Establishment of Petty Cash	42,500.00
Refund of excess Working Fund/fund transfers/Trust Fund	-
Refund of bail bond	-
Refund of guaranty/security deposits	-
Refund of customers' deposit	-
Refund of cash advances	-
Liquidation of LGA Funds	4,299,104.10
Other disbursements	463,395.20
Reversal of Unutilized NCA	<u>2,833,559.45</u>
Adjustments	-
Reversion/Return of unused NCA	-
Adjustment for dishonored checks	-
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	-
Total C Other adjustments - Outflow	-
Net Cash Provided by (Used in) Operating Activities	<u>555,812,254.52</u>
Cash Flows from Investing Activities	<u>(2,586,371.42)</u>
Cash Inflows	
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	-
Total Cash Inflows	-
Cash Outflows	-
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property	-
Purchase/Construction of Investment Property obligated in prior year	-
Purchase/Construction of Property, Plant and Equipment	3,614,541.45
Purchase of land	-
Payment for land improvements	-
Construction of infrastructure assets	-
Construction of buildings and other structures	983,704.73
Purchase of machinery and equipment	2,604,772.72
Purchase of transportation equipment	-
Purchase of furniture, fixtures and books	26,064.00
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 (capitalized repair)	-
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	-
Total C Grant of loans	-
Net Cash Provided By (Used In) Investing Activities	3,614,541.45
Cash Flows From Financing Activities	(3,614,541.45)
Cash Inflows	-
Proceeds from issuance of bills and bonds	-
Proceeds from issuance of bill	-

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	-
Total C Proceeds from foreign loans	-

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)	-
Total Cash Outflows	-

Net Cash Provided By (Used In) Financing Activities -

Increase (Decrease) in Cash and Cash Equivalents -

Effects of Exchange Rate Changes on Cash and Cash Equivalents (6,200,912.87)

Cash and Cash Equivalents, January 1 -

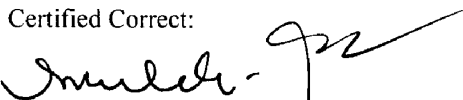
Cash and Cash Equivalents, December 31, 2018 40,964,438.62

34,763,525.75

BREAKDOWN OF CASH AND CASH EQUIVALENTS:

Cash-Collecting Officer	-
Petty Cash Fund	65,000.00
Cash in Bank, LCCA	34,698,525.75
Cash, Treasury Deposits	-
Cash-MDS	-
TOTAL	-
	<u>34,763,525.75</u>

Certified Correct:

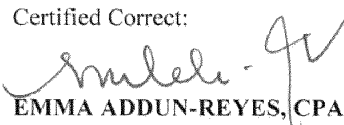

EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CASH FLOWS
REGULAR AGENCY FUND-FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2018
(With Comparative Figures for CY 2017)

	<u>2018</u>	<u>2017</u>
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	<u>392,776,644.91</u>	<u>433,540,673.72</u>
Receipt of Notice of Cash Allocation	220,716,913.00	240,518,143.00
Receipt of Notice of Transfer of Cash Allocation	153,704,673.26	173,991,049.10
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	18,355,058.65	19,031,481.62
Collection of Income/Revenues	-	-
Receipt of prior years' income	-	-
Collection of other income	-	-
Receipt of Inter-Agency Fund Transfers	<u>5,086,785.89</u>	-
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GO	-	-
Receipt of funds for other inter-agency transactions	5,086,785.89	-
Receipt of Intra-Agency Fund Transfers	<u>145,395,075.38</u>	<u>138,037,958.41</u>
Receipt of funds from ROs for implementation of programs/projects	145,395,075.38	138,037,958.41
Receipt of working fund for foreign-assisted projects	-	-
Receipt of funds for other intra-agency transactions	-	-
Trust Receipts	<u>7,558,750.00</u>	<u>4,118,062.15</u>
Collection of other trust receipts	7,558,750.00	4,118,062.15
Other Receipts	<u>1,033,059.04</u>	<u>10,483,645.29</u>
Establishment of Petty Cash	32,500.00	60,000.00
Receipt of refund of cash advances	177,811.84	-
Other miscellaneous receipts	822,747.20	10,423,645.29
Adjustments	<u>1,387,567.88</u>	<u>3,883,666.94</u>
Other adjustments-Inflow	-	3,883,666.94
Restoration of cash for cancelled/lost/stale checks/ADA	1,387,567.88	-
Total Cash Inflows	<u>553,237,883.10</u>	<u>590,064,006.51</u>
Cash Outflows		
1		
Replenishment of Negotiated MDS Checks (for BTr)	-	-
Remittance to National Treasury	<u>5,777,300.92</u>	<u>5,922,643.74</u>
Payment of Expenses	<u>207,229,924.59</u>	<u>225,046,082.37</u>
Payment of personnel services	116,677,839.48	93,773,020.11
Payment of maintenance and other operating expenses	90,540,578.58	123,792,195.13
Payment of expenses pertaining to/incurred in the prior years	11,506.53	534,273.79
Liquidation of prior year's cash advances	-	6,946,593.34
Purchase of Inventories	<u>1,699,082.88</u>	<u>1,055,602.31</u>
Purchase of inventory held for consumption	1,699,082.88	1,055,602.31
Grant of Cash Advances	<u>3,764,438.34</u>	<u>7,367,718.87</u>
Advances to officers and employees	3,764,438.34	7,367,718.87
Prepayments	<u>143,773.36</u>	<u>278,805.80</u>
Prepaid Insurance	143,773.36	108,249.38
Advances to Contractors for repair and maintenance of property, plant and	-	170,556.42
Refund of Deposits	-	662,612.46
Payment of guaranty deposits	-	662,612.46

	<u>2018</u>	<u>2017</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions	<u>83,623,962.30</u>	<u>73,823,940.44</u>
Remittance of taxes withheld not covered by TRA	-	-
Remittance to GSIS/Pag-IBIG/PhilHealth/ Other Payables	32,284,002.64	26,237,239.07
Remittance of personnel benefits contributions	16,600,323.06	13,782,192.50
Remittance of other payables	16,384,577.95	14,773,027.25
Remittance of tax covered by Tax Remittance Advice (TRA)	18,355,058.65	19,031,481.62
Grant of Financial Assistance/Subsidy	<u>53,686,000.00</u>	<u>2,528,195.00</u>
Grant of financial assistance to NGAs/LGUs/GOCCs	53,686,000.00	2,528,195.00
Release of Inter-Agency Fund Transfers	<u>46,866,138.00</u>	<u>89,873,529.00</u>
Release of funds to NGAs, GOCCs, LGUs for the implementation of proje	46,866,138.00	89,873,529.00
Release of Intra-Agency Fund Transfers	<u>145,395,075.38</u>	<u>138,037,958.41</u>
Issuance of NTCA by CO/ROs to ROs/OU	145,395,075.38	138,037,958.41
Other Disbursements	<u>4,804,999.30</u>	362,172.33
Establishment of Petty Cash	42,500.00	50,000.00
Refund of excess Working Fund/fund transfers/Trust Fund		245,660.00
Liquidation of LGA Funds	4,299,104.10	
Other disbursements	463,395.20	66,512.33
Reversal of Unutilized NCA	<u>2,833,559.45</u>	<u>14,082,285.04</u>
Adjustments	-	73,205.56
Reversing entry for unreleased checks in previous year		73,205.56
Total Cash Outflows	<u>555,812,254.52</u>	<u>559,114,751.33</u>
Net Cash Provided by (Used in) Operating Activities	<u>(2,586,371.42)</u>	<u>30,949,255.18</u>
Cash Flows from Investing Activities		
Cash Inflows		
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	-
Total Cash Inflows	-	-
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	<u>3,614,541.45</u>	<u>8,276,352.30</u>
Construction of buildings and other structures	983,704.73	7,191,292.68
Purchase of machinery and equipment	2,604,772.72	255,559.62
Purchase of furniture and fixtures	26,064.00	829,500.00
Total Cash Outflows	<u>3,614,541.45</u>	<u>8,276,352.30</u>
Net Cash Provided By (Used In) Investing Activities	<u>(3,614,541.45)</u>	<u>(8,276,352.30)</u>
Increase (Decrease) in Cash and Cash Equivalents	<u>(6,200,912.87)</u>	<u>22,672,902.88</u>
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	<u>40,964,438.62</u>	<u>18,291,535.74</u>
Cash and Cash Equivalents, December 31	<u><u>34,763,525.75</u></u>	<u><u>40,964,438.62</u></u>
BREAKDOWN OF CASH AND CASH EQUIVALENTS:		
Cash Collecting Officer	-	68,856.46
Petty Cash Fund	65,000.00	62,500.00
Cash in Bank, LCCA	34,698,525.75	40,833,082.16
Cash, Treasury Deposits	-	-
Cash-MDS	-	-
TOTAL CASH AND CASH EQUIVALENTS	<u><u>34,763,525.75</u></u>	<u><u>40,964,438.62</u></u>

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant