



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, 2020 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 III
Regional Director

Jan. 21. 2021
Date signed

Jan. 21. 2021
Date signed

DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Notes to Financial Statements
For the year ended December 31, 2020

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, 2021 as shown in the Statement of Management Responsibility for Financial Statements signed by Jonathan Paul M. Leusen, Jr., CESO III, 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 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.

3.6 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:

PARTICULARS	OVERSTATEMENT	UNDERSTATEMENT
Liquidation of Cash Advance	111,390.00	
Recognition of prior Accounts Payable	153,749.78	
Liquidation of fund transfers re CSIS for CY2018 and 2019	926,421.98	
Recognition of cancelled and staled checks in Regional Office for CY 2019 and prior years	9,367,558.92	
Reclassification of account used	28,472.91	
Unrecorded BIR tax withheld	64,453.85	
Unrecorded expense due to erroneous check recorded	0.01	
Transposition of amount in check issued		90.00
Reissuance of staled check		5,000,000.00
Refund of unexpended fund transfers re PCF, LGA and Regular Funds for 2019 and prior years		616,904.15
Refund of Cash Advance		398.15
Correcting entry re liquidation of Due to NGAs		479,435.04
Closing of Accounts Payable Account prior years		379,805.90
TOTAL RESTATED BALANCE	10,652,047.45	6,476,633.24

DILG RO2 has determined that errors in the balance in the Net Assets/Equity as of January 1, 2020 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 62,761,424.19**, computed as follows:

Beginning Balance, January 1, 2020	PhP 66,936,838.40
Less: Overstatement of Prior Year's Net Income	10,652,047.45
Add: Understatement of Prior Year's Net Income	6,476,633.24
Restated Balance, January 1, 2020	<u>PhP 62,761,424.19</u>

5. Cash and Cash Equivalents

Accounts	As of December 31, 2020	As of December 31, 2019
Cash on Hand	-	-
Cash in Bank-Local Currency	58,346,112.21	31,482,493.85
Petty Cash fund	90,000.00	70,000.00
Total Cash and Cash Equivalents	PhP 58,436,112.21	PhP 31,552,493.85

5.1 Petty Cash Fund – PhP 90,000.00 – this amount is composed of Petty Cash Fund balances of the following operating units:

P.O. Cagayan	PhP 25,000.00
P.O. Quirino	10,000.00
P.O. Nueva Vizcaya	10,000.00
RO -Disbursing Officer	15,000.00
RO-Special Disbursing Officer	30,000.00
Total	PhP 90,000.00

5.2 Cash in Bank, LCCA – PhP 58,346,112.21 – this amount includes **PhP 35,000.00** 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 1,191,019.03** under Account No. 3702-1001-00. The remaining balance in the amount **PhP 57,120,093.18** represents cash downloaded to Provincial Offices which was undisbursed as of December 31, 2020.

Account Name	Account No.	Bank/Branch	Purpose	Balance
DILG-RO II	3702-1001-00	LBP-Tuguegarao II	Trust Fund (LGA Account)	1,191,019.03
DILG-RO II	0122-1011-42	LBP-Tuguegarao	Regular Trust Fund	35,000.00
DILG-Batanes	1082-1004-11	LBP-Batanes	Field Office Operations	3,419,443.78
DILG-Cagayan	3702-1005-84	LBP-Tuguegarao II	Field Office Operations	15,364,977.10

DILG-Isabela	<i>1072-1011-18</i>	LBP-Ilagan	Field Office Operations	26,474,315.19
DILG-Nueva Vizcaya	<i>0432-1001-20</i>	LBP-Bayombong	Field Office Operations	8,015,493.03
DILG-Quirino	<i>0732-1024-69</i>	LBP-Capitol Hills, Cabarroguis	Field Office Operations	3,845,864.08
TOTAL				58,346,112.21

6. Receivables

6.1 Inter-agency Receivables – PhP 8,724,732.90– This item is solely composed of **Due from LGUs** which was unliquidated as of December 31, 2020.

PARTICULARS	2020	2019
2016 BUB –released 2016	2,500,000.00	9,075,032.15
2017 Salintubig released 2017	191,433.30	8,568,681.84
2016 Salintubig released 2018	-	1,472,337.24
Construction of Half Way house released to Provincial Government of Cagayan in 2018	1,033,299.60	10,000,000.00
Construction of Half Way House released to Provincial Government of Isabela in 2020	5,000,000.00	50,000.00
Financial Assistance to Earthquake Victims in the Province of Batanes	-	10,000,000.00
BUB 2016 released 2019	-	3,800,000.00
TOTAL	8,724,732.90	42,966,051.23

6.2 Due from NGAs

PARTICULARS	2020	2019
ISABELA STATE UNIVERSITY, Echague, Isabela	-	PhP 500,749.50
CAGAYAN STATE UNIVERSITY	-	500,000.00
NUEVA VIZCAYA STATE UNIVERSITY	-	24,778.50
QUIRINO STATE UNIVERSITY	-	2,968.48
Total	-	PhP 1,028,496.48

The unliquidated amount of fund transfers to the different State Universities in 2019 were fully liquidated in 2020.

7. Inventories

Accounts	2020 (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, 2020	329,301.86			
Additions/Acquisitions during the year	791,187.12			
Expensed during the year except write-down	755,107.44	-	-	-
Write-down during the year	-	-	-	-
Reversal of Write-down during the year	-	-	-	-
Carrying Amount, December 31, 2020	<u>365,381.54</u>	-	-	-

Semi-Expendable Assets are assets procured having a unit cost below PhP 15,000.00. At the time of purchase, Semi-Expendable Asset account is debited. All Semi-Expendable Asset purchased in 2020 were all issued with corresponding Inventory Custodianship Slip and recorded by drawing JEV to effect the reclassification of account. Semi-Expendable Asset account was credited and a Semi-Expendable Expense account was debited.

8. Other Assets

Advances to Officers and Employees in the amount of PhP 90,241.00

AGE	AMOUNT	REMARKS
30 days or less	PhP 49.00	Cash advance for supplies and materials
Over 120 days	PhP 90,192.00	Cash advance for airfare
Total	<u>PhP 90,241.00</u>	

The unexpended cash advance in the amount of PhP 49.00 was refunded on January 15, 2020 in the Regional Office acknowledged by the Regional Cashier by issuing Official Receipt No. 8100293.

The unliquidated amount of PhP90,192.00 which was utilized for the payment of airfare of DILG personnel supposedly travelling to the Province of Batanes for an official business is subject for refund by the booking office, GMB Lasam Travel Agency due to cancelled flight in connection to the declaration of pandemic in the country caused by Covid-19 by the Office of the President.

The agency is awaiting for the response of GMB Lasam Travel Agency relative to the letter request sent by the office for the refund of payment.

Advances to Contractors in the amount of PhP 153,255.71 represents the 15% mobilization cost granted to contractor of a rescinded contract.

Prepaid Insurance in the amount of PhP42,556.20 represents the Insurance Premium of various office vehicles.

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, 2020	1,637,558.30	150,014.96	0	15,184,487.96	8,300,013.54	11,795.00	25,283,869.76
Additions/Acquisitions	0		0	0	1,082,510.00	0	1,081,676.45
Total	1,637,558.30	150,014.96	0	15,184,487.96	9,382,523.54	11,795.00	26,349,708.76
<i>Disposals/Reclassification</i>	0						
<i>Depreciation (As per Statement of Financial Performance)</i>	0	(22,971.00)	0	(720,347.72)	(2,722,152.21)		(3,465,470.93)
<i>Impairment Loss (As per Statement of Financial Performance)</i>	0	0	0	0	(833.55)	0	0
Carrying Amount, December 31, 2020 (As per Statement of Financial Position)	1,637,558.30	127,043.96	0	14,464,140.24	6,659,537.78	11,795.00	22,900,075.28

10. Other Assets

All **Other Assets** in the amount of **PhP 416,784.83** are considered unserviceable as of January 2020, therefore, no depreciation was recorded on this item of PPE in 2020.

11. Financial Liabilities

Particulars	2020	2019
	Payables	
Accounts Payable	19,871,855.65	16,288,194.96
Total Payables	PhP19,871,855.65	PhP 16,288,194.94

Particulars	2020	
	Less than 1 Year	More than 1 Year
Payables		
Accounts Payable	14,811,990.68	5,059,864.97
Total Payables	Php 14,811,990.68	Php 5,059,864.97

The composition of the 2020 Accounts Payable is as follows:

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/29/2020	2245	ABANA Computer Services and General Merchandise	86,970.00	86,970.00	
12/29/2020	2278	ABANA Computer Services and General Merchandise	10,320.00	10,320.00	
12/29/2020	2249	Adessa Corporation	20,622.00	20,622.00	
11/18/2020	1704	Adilynnes General Merchandise	7,123.00	7,123.00	
12/29/2020	2209	Adilynnes General Merchandise	32,683.98	32,683.98	
12/29/2020	2210	Adilynnes General Merchandise	8,780.00	8,780.00	
12/29/2020	2211	Adilynnes General Merchandise	4,500.00	4,500.00	
12/29/2020	2212	Adilynnes General Merchandise	13,918.00	13,918.00	
12/29/2020	2302	Agdamag Newstand	1,680.00	1,680.00	
12/29/2020	2176	Argie Mae Urata	9,436.87	9,436.87	
12/29/2020	2239	Bright Signs and Designs	14,130.00	14,130.00	
12/29/2020	2257	Bright Signs and Designs	4,477.50	4,477.50	
12/29/2020	2216	Cagayan Appliance Center	1,400.00	1,400.00	
12/29/2020	2217	Cagayan Appliance Center	14,500.00	14,500.00	
12/29/2020	2293	Charmaine Joy Cumigad et. Al	15,000.00	15,000.00	
12/29/2020	2229	Circuit Shock Electronics Sales and Service	88,100.00	88,100.00	
12/29/2020	2228	Daniel L. Ramones	16,028.67	16,028.67	
12/29/2020	2242	De2 Enterprises	33,450.00	33,450.00	
12/29/2020	2259	De2 Enterprises	1,670.00	1,670.00	
12/29/2020	2260	De2 Enterprises	2,900.00	2,900.00	
12/29/2020	2292	Dianne Hannaly B. Aquini et. Al	15,000.00	15,000.00	
12/29/2020	2298	DILG Batanes	6,000.00	6,000.00	
12/29/2020	2310	DILG Batanes	32,000.00	32,000.00	
12/29/2020	2297	DILG Cagayan	12,000.00	12,000.00	
12/29/2020	2309	DILG Cagayan	320,000.00	320,000.00	
12/29/2020	2296	DILG Isabela	15,000.00	15,000.00	
12/29/2020	2308	DILG Isabela	504,000.00	504,000.00	
12/29/2020	2307	DILG Nueva Vizcaya	168,000.00	168,000.00	
12/29/2020	2294	DILG Quirino	12,000.00	12,000.00	
12/29/2020	2306	DILG Quirino	128,000.00	128,000.00	
12/29/2020	2194	Diwa Printing Press	959.00	959.00	

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/29/2020	2252	Diwa Printing Press	1,870.00	1,870.00	
12/29/2020	2253	Diwa Printing Press	3,118.00	3,118.00	
12/29/2020	2275	Diwa Printing Press	1,425.00	1,425.00	
12/29/2020	2315	Diwa Printing Press	135,800.00	135,800.00	
12/29/2020	2180	Donne Angelo Oñate	16,028.77	16,028.77	
12/29/2020	2303	DPG Home Enterprises	1,855.00	1,855.00	
12/29/2020	2197	Eleck Shell Station	12,002.89	12,002.89	
12/29/2020	2198	Eleck Shell Station	26,401.47	26,401.47	
12/29/2020	2199	Eleck Shell Station	25,771.98	25,771.98	
12/29/2020	2200	Eleck Shell Station	22,384.23	22,384.23	
12/29/2020	2201	Eleck Shell Station	30,027.82	30,027.82	
12/29/2020	2230	Eleck Shell Station	26,293.17	26,293.17	
12/29/2020	2178	Elpidio Jay-R T. Cancino	11,494.95	11,494.95	
12/29/2020	2244	Ely's Advertising	59,202.50	59,202.50	
12/29/2020	2305	E-Payroll	672,000.00	672,000.00	
12/29/2020	2301	Erlinda A. Guzman	1,860.00	1,860.00	
12/29/2020	2317	Erlinda A. Guzman	3,490,489.74	3,490,489.74	
12/29/2020	2184	Fixie Computer Ventures	1,500.00	1,500.00	
12/29/2020	2299	Fixie Computer Ventures	1,500.00	1,500.00	
12/29/2020	2234	Francis P. Acosta	4,000.00	4,000.00	
12/29/2020	2273	Golden Press	25,500.00	25,500.00	
12/29/2020	2274	Golden Press	25,500.00	25,500.00	
12/29/2020	2185	Grandrose Fud and Catering Services	1,000.00	1,000.00	
12/29/2020	2186	Grandrose Fud and Catering Services	1,000.00	1,000.00	
12/29/2020	2187	Grandrose Fud and Catering Services	13,500.00	13,500.00	
12/29/2020	2188	Grandrose Fud and Catering Services	11,200.00	11,200.00	
12/29/2020	2189	Grandrose Fud and Catering Services	22,500.00	22,500.00	
12/29/2020	2190	Grandrose Fud and Catering Services	20,250.00	20,250.00	
12/29/2020	2191	Grandrose Fud and Catering Services	6,750.00	6,750.00	
12/29/2020	2192	Grandrose Fud and Catering Services	7,520.00	7,520.00	
12/29/2020	2262	Grandrose Fud and Catering Services	4,500.00	4,500.00	
12/29/2020	2263	Grandrose Fud and Catering Services	27,000.00	27,000.00	
12/29/2020	2264	Grandrose Fud and Catering Services	3,600.00	3,600.00	
12/29/2020	2268	Grandrose Fud and Catering Services	6,750.00	6,750.00	
12/29/2020	2270	Grandrose Fud and Catering Services	18,500.00	18,500.00	
12/29/2020	2277	Grandrose Fud and Catering Services	7,100.00	7,100.00	

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/29/2020	2280	Hotel Carmelita	28,600.00	28,600.00	
12/29/2020	2137	IIE Home Depot	4,466.50	4,466.50	
11/26/2020	1780	Irish Aluminum and Glass Supply	20,155.00	20,155.00	
12/29/2020	2248	Irish Aluminum and Glass Supply	18,252.80	18,252.80	
12/29/2020	2175	Jamille Palpallatoc	23,124.34	23,124.34	
12/29/2020	2181	Jayron B. Andres	34,292.48	34,292.48	
12/29/2020	2288	Jayron B. Andres et. Al	27,000.00	27,000.00	
12/29/2020	2182	Jeremiah Paul M. Pacay	17,631.60	17,631.60	
12/29/2020	2290	Jerlyn M. Garan et. al	6,000.00	6,000.00	
12/29/2020	2183	Jesus B. Jurado	5,454.00	5,454.00	
12/29/2020	2232	Jesus B. Pizarro	10,000.00	10,000.00	
12/29/2020	2174	John Marlo R. Pascual	23,689.70	23,689.70	
12/29/2020	2289	John Marlo R. Pascual	3,000.00	3,000.00	
12/29/2020	2250	John Paul D. Cauilan	6,025.00	6,025.00	
12/29/2020	2316	Jo-Lea Trading Enterprises	99,952.61	99,952.61	
12/29/2020	2304	Jonathan Paul M. Leusen Jr.	12,599.00	12,599.00	
12/29/2020	2282	Jovina C. Ledesma	6,653.85	6,653.85	
12/29/2020	2276	Juniper 3 Procurement Corporation	5,683,770.00	5,683,770.00	
12/29/2020	2233	Jurist Anthony B. Canguilan	2,000.00	2,000.00	
12/29/2020	2203	Kat's Printing Shop	6,600.00	6,600.00	
12/29/2020	2204	Kat's Printing Shop	46,200.00	46,200.00	
12/29/2020	2205	Kat's Printing Shop	5,000.00	5,000.00	
12/29/2020	2255	Kat's Printing Shop	2,500.00	2,500.00	
12/29/2020	2256	Kat's Printing Shop	2,500.00	2,500.00	
12/29/2020	2313	Kat's Printing Shop	41,870.00	41,870.00	
12/29/2020	2196	Legilyn Concepcion C. De Asis Teodoro	100,000.00	100,000.00	
12/29/2020	2314	Lighthouse Cooperative	6,490.00	6,490.00	
12/29/2020	2227	Louie S. Addatu	6,653.85	6,653.85	
12/29/2020	2285	Louie S. Addatu et. Al	30,000.00	30,000.00	
12/29/2020	2177	Lucky B. Orlanes	17,518.00	17,518.00	
12/29/2020	2222	Ma. Josefa M. Esquivil	6,653.85	6,653.85	
12/29/2020	2251	Ma. Rohama Jose	6,653.85	6,653.85	
12/29/2020	2231	Marcelito P. Correa	6,653.85	6,653.85	
12/29/2020	2240	Margarita P. Garduque et. Al	3,000.00	3,000.00	
12/29/2020	2281	Marivic Taloma	6,653.85	6,653.85	
12/29/2020	2221	Mark P. Reylana	6,956.28	6,956.28	
12/29/2020	2202	MB Saddul and Sons Corp.	3,516.17	3,516.17	
12/29/2020	2261	MB Saddul and Sons Corp.	5,288.16	5,288.16	
12/29/2020	2283	MB Saddul and Sons Corp.	1,187.47	1,187.47	
12/29/2020	2193	Melda Madrid Hardware Center Inc.	11,738.00	11,738.00	
12/29/2020	2243	Melda Madrid Hardware Center Inc.	206,520.37	206,520.37	

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/29/2020	2258	Melda Madrid Hardware Center Inc.	26,934.00	26,934.00	
12/29/2020	2271	Melda Madrid Hardware Center Inc.	460,734.18	460,734.18	
12/29/2020	2272	Melda Madrid Hardware Center Inc.	81,228.00	81,228.00	
12/29/2020	2236	Milcah I. Casibang et. Al	13,800.00	13,800.00	
12/29/2020	2179	Modesto Matammu	20,881.80	20,881.80	
12/01/2020	1784	New Tuguegarao Bombay Bazar	123,060.00	123,060.00	
12/29/2020	2287	Ody L. Graneta Jr. et. Al	6,000.00	6,000.00	
12/29/2020	2208	Photo City	10,390.00	10,390.00	
12/29/2020	2206	Pintadas Fabrics, Stitches and Prints	31,200.00	31,200.00	
12/29/2020	2207	Pintadas Fabrics, Stitches and Prints	25,300.00	25,300.00	
12/29/2020	2238	Power Access Electrical Services	499,000.00	499,000.00	
12/29/2020	2235	Ramon Henry O. Kanapi	4,000.00	4,000.00	
12/29/2020	2284	RBC Cable Master System	50,000.00	50,000.00	
12/29/2020	2218	RBO United Autoparts and Hardware	14,400.00	14,400.00	
12/29/2020	2168	Regional Security and Investigation Agency	22,499.40	22,499.40	
12/29/2020	2224	Reymund Paat	5,266.86	5,266.86	
12/29/2020	2223	Richard N. Dela Cruz	6,048.94	6,048.94	
12/29/2020	2225	Roldan P. Hipolito	10,895.81	10,895.81	
12/29/2020	2291	Romeo P. Manongas Jr.	3,000.00	3,000.00	
12/29/2020	2286	Ruby Jane U. Butacan et. Al	24,000.00	24,000.00	
12/29/2020	2219	Sentro.Com Enterprises	6,400.00	6,400.00	
12/29/2020	2300	Star Fortune Water Refilling Station	29,640.00	29,640.00	
12/29/2020	2213	Tuguegarao Alpha Stationery	8,700.00	8,700.00	
12/29/2020	2214	Tuguegarao Alpha Stationery	1,126.00	1,126.00	
12/29/2020	2215	Tuguegarao Alpha Stationery	3,040.00	3,040.00	
12/29/2020	2241	Tuguegarao Alpha Stationery	39,575.00	39,575.00	
12/29/2020	2246	Tuguegarao Alpha Stationery	21,054.00	21,054.00	
12/29/2020	2354	Tuguegarao L.B Mart General Merchandise	149,257.30	149,257.30	
12/29/2020	2226	Voltaire B. Canapi	5,893.87	5,893.87	
		SUBTOTAL	14,792,207.75	14,792,207.75	
12/23/2019	3108	GOLDEN PRESS	1,125.00		1,125.00
12/14/2019	2863	HOTEL CARMELITA	38,235.00		38,235.00
12/21/2019	3077	Hotel Kimikarlai	5,400.00		5,400.00
12/27/2019	3154	Starmax Food House	14,800.00		14,800.00

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/23/2019	3087	TAHNTAHN VAN RENTAL	3,600.00		3,600.00
12/21/2019	3074	VALLEY HOTEL	73,400.00		73,400.00
		SUBTOTAL	163,600.00	-	163,600.00
12/19/2019	2661	Provincial Government of Isabela	4,500,000.00		4,500,000.00
1/24/2020	Check#360771	DILG R02 Provident Fund	13,633.35	13,633.35	
1/30/2020	Check#360774	Thomas D. Vinarao	511.29	511.29	
12/3/2019	Check#360716	DILG R02 Provident Fund	159,300.22		159,300.22
12/16/2019	Check#360720	DILG R02 Provident Fund	14,733.35		14,733.35
12/27/2019	Check#360763	DILG R02 Provident Fund	108,667.76		108,667.76
		SUBTOTAL	4,796,845.97	14,144.64	4,782,701.33
3/18/2019	Check#264116	DILG R02 Provident Fund	3,500.00		3,500.00
4/15/2019	Check#264131	DILG R02 Provident Fund	3,500.00		3,500.00
5/15/2019	Check#264146	DILG R02 Provident Fund	3,400.00		3,400.00
6/17/2019	Check#264162	DILG R02 Provident Fund	3,300.00		3,300.00
10/15/2018	Check#198199	Luis Udanga	3,600.00		3,600.00
10/8/2018	Check#198177	Wendelin Taruc	2,420.00		2,420.00
1/13/2020	Check#1211949	Joana Marie D. Tubaña	838.29	838.29	
3/21/2019	Check#1175522	DILG Isabela EU	3,100.00		3,100.00
4/22/2019	Check#1175680	DILG Isabela EU	2,750.00		2,750.00
4/22/2019	Check#1175681	DILG Isabela EU	34,500.00		34,500.00
5/27/2019	Check#1175750	DILG Isabela EU	2,700.00		2,700.00
6/3/2019	Check#1175765	DILG Isabela EU	2,700.00		2,700.00
08/2019	Check#1175906	DILG Isabela EU	2,700.00		2,700.00
09/2019	Check#1211610	DILG Isabela EU	2,700.00		2,700.00
10/2019	Check#1211670	DILG Isabela EU	2,700.00		2,700.00
3/21/2019	Check#1144879	Glenn Xyrus Realin	250.00		250.00
3/21/2019	Check#1175569	Glenn Xyrus Realin	250.00		250.00

DATE	ORS No.	PAYEE	AMOUNT	Less than 1 year	More than 1 year
12/20/2018	Check#1144604	Einnor Dugay	740.00		740.00
11/23/2018	Check#1144448	Sentro.Com Enterprises	13,888.84		13,888.84
12/3/2018	Check#1144482	Victor Carreon	200.00		200.00
1/21/2020	Check#1395390	DILG R02 Provident Fund	2,400.00	2,400.00	
2/21/2020	Check#1432129	DILG R02 Provident Fund	2,400.00	2,400.00	
4/29/2019	Check#1339855	DILG R02 Provident Fund	2,400.00		2,400.00
5/23/2019	Check#1339895	DILG R02 Provident Fund	2,400.00		2,400.00
6/21/2019	Check#1339928	DILG R02 Provident Fund	2,400.00		2,400.00
7/23/2019	Check#1339958	DILG R02 Provident Fund	2,400.00		2,400.00
8/15/2019	Check#139106	DILG R02 Provident Fund	2,400.00		2,400.00
9/19/2019	Check#1395148	DILG R02 Provident Fund	2,400.00		2,400.00
10/10/2019	Check#1395178	DILG R02 Provident Fund	2,400.00		2,400.00
11/25/2019	Check#1395225	DILG R02 Provident Fund	2,400.00		2,400.00
12/23/2019	Check#1395279	DILG R02 Provident Fund	2,400.00		2,400.00
		SUBTOTAL	119,201.93	5,638.29	113,563.64
		GRANDTOTAL	19,871,855.65	14,811,990.68	5,059,864.97

Journal Entry Vouchers were drawn to record Accounts Payable under JEV#01-2020-12-726 amounting to 14,792,207.75, JEV #01-2020-12-727 amounting to PhP 4,500,000.00 both dated December 2020, JEV#01-2019-12-694 amounting to 163,600.00 dated December 2019 and various JEV drawn in 2020 amounting to PhP416,047.90 to record the cancellation of stale checks issued by the Regional and Provincial Offices in 2019.

12. Inter-Agency Payables

Particulars	2020	2019
Due to BIR	123,603.38	174,464.11
Due to GSIS	311,003.52	963,343.24
Due to Pag-IBIG	28,811.31	226,987.72
Due to PhilHealth	2,415.39	13,042.15
Due to NGAs	1,459,951.86	6,065,226.29
Total Inter-Agency Payables	PhP1,925,785.46	PhP 7,443,063.51

Due to BIR account represents tax withheld from MOOE transactions of DILG-Provincial Offices and LGA transactions of the Regional Office which is subject for remittance in the succeeding year.

Due to GSIS, PAG-IBIG, PHIC accounts represent over remitted and unremitted payroll deductions from salaries of DILG personnel.

Due to NGAs Account represents various fund transferred by the **Local Government Academy** for the implementation of specific programs, projects, and activities by the Agency breakdown as follows:

Particular	Date of Fund Transfer	Amount Balance
Orientation on the Use of Competency Dashboard	March 20, 2019	21,193.86
Training on Public Safety Continuity Plan	March 23, 2020	350,000.00
Training Workshop on Risk Assessment and Integrating CDRA to LCCAP –Province of Batanes	March 23, 2020	350,000.00
Monitoring and Other Operational Expenses of the LGRRC	June 24, 2020	167,350.00
Conduct of Apprenticeship Program for LGOOs II and III	August 28, 2020	7,708.00
Enhancement of the Conference Room to Strengthen Capacities of the LGRRC	August 28, 2020	311,700.00
Conduct of Module I: Effective Interpersonal Relations and Team Development under the Apprenticeship Program of LGOOs II and III	October 27, 2020	252,000.00
TOTAL		1,459,951.86

13. Trust Liabilities

Trust Liabilities item is solely composed of Guarantee/Security Deposits Account in the amount of PhP 904,467.39. 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 totaling to PhP135,561.29 is composed of the amount deducted from salaries of the employees pending remittances to the following loan institutions:

- DILG RO2 Credit Cooperative
- EMLA
- DILG RO2 Employees Union
- AMWSLAI
- COA Credit Cooperative

15. Personnel Services

15.1 Salaries and Wages

Particulars	2020	2019
Salaries and Wages-Regular	141,796,422.33	136,579,340.32
Total Salaries and Wages	141,796,422.33	PhP 136,579,340.32

The increase in the amount of salaries is due to the implementation of Salary Standardization Law 5 1st Tranche.

15.2 Other Compensation

Particulars	2020	2019
Personal Economic Relief Allowance (PERA)	5,500,000.00	5,469,953.05
Representation Allowance (RA)	6,739,659.10	6,710,000.00
Transportation Allowance (TA)	6,555,159.09	6,533,318.18
Clothing/Uniform Allowance	1,388,000.00	1,362,000.00
Subsistence Allowance	-	0
Laundry Allowance	-	0
Quarters Allowance	-	0
Overseas Allowance	-	0
Honoraria	-	0
Hazard Pay	685,000.00	0
Longevity Pay	-	0
Overtime and Night Pay	64,585.80	60,673.00
Mid-Year and Year End Bonus	23,845,071.60	22,523,557.23
Cash Gift	1,165,000.00	1,161,000.00
Other Bonuses and Incentive	12,675,731.63	6,630,000.00
Total Other Compensation	58,618,207.22	50,450,501.46

15.3 Personnel Benefit Contribution

Particulars	2020	2019
Retirement and Life Insurance Premiums	5,085,766.82	16,235,317.02
Phil Health Contributions	1,848,659.70	1,291,270.58
Employees Compensation Insurance Premiums	279,900.00	273,500.00
Pag-ibig Contribution	273,100.00	273,200.00
Total Personnel Benefit Contributions	7,487,426.52	18,073,287.60

15.4 Other Personnel Benefits

Particulars	2020	2019
Terminal Leave Benefits	3,091,944.30	14,903,913.65
Other Personnel benefits	2,351,226.00	2,305,000.00
Total Other Personnel Benefits	5,443,170.30	17,208,913.65

16. Maintenance and Other Operating Expenses

16.1 Traveling Expenses

Particulars	2020	2019
Traveling Expenses-Local	2,675,188.42	9,704,887.41
Traveling Expenses-Foreign	0	0
Total Traveling Expenses	2,675,188.42	9,704,887.41

16.2 Training and Scholarship Expenses

Particulars	2020	2019
Training Expenses	9,858,475.68	21,976,998.70
Scholarship Grants/Expenses	0	0
Total Training and Scholarship Expenses	9,858,475.68	21,976,998.70

The significant decrease in Training and Travelling Expenses is due to the adoption by the Agency of the economy measures in the government due to the emergency health situation as provided in National Budget Circular No. 580 dated April 22, 2020.

One of the provisions of the circular is the discontinuance of at least 10% on the cost of trainings, seminars and workshops and of local travels unless urgently necessary.

16.3 Supplies and Materials Expenses

Particulars	2020	2019
Office Supplies Expenses	2,570,296.58	2,810,131.72
Semi-Expendable Expenses- OE/ICT	595,211.05	1,521,516.42
Accountable Forms Expenses	8,200.00	24,000.00
Fuel, Oil, Lubricants	948,040.45	2,032,787.77
Other Office Supplies/Materials Expenses	510,389.72	995,756.87
Semi-Expendable Expenses-Furniture and Fixtures	157,680.00	222,600.00
Semi-Expendable Expenses-Books	-	28,500.00
Drugs and Medicine Expense	923,432.86	-
Dental and Medical Laboratories Expense	5,925,640.00	-
Total Supplies and Materials Expenses	11,638,890.66	7,635,292.78

The significant increase in supplies and materials expense is due to the procurement of supplies and materials particularly drugs, medicines, Personal Protective Equipment for use of hired Contact Tracers and government personnel authorized under Republic Act (RA) No. 11469 or the Bayanihan to Heal as One Act in order to mitigate if not contain the transmission of Coronavirus Disease 2019.

16.4 Utility Expenses

Particulars	2020	2019
Water Expenses	134,865.37	86,724.65
Electricity Expenses	939,028.48	1,114,799.22
Total Utility Expenses	1,073,893.85	1,201,523.87

16.5 Communication Expenses

Particulars	2020	2019
Postage and Courier Services	15,172.00	51,045.00
Telephone Expenses- Mobile	1,359,644.00	1,994,621.01
Telephone Expenses-Landline	353,786.80	-
Internet Subscription Expenses	1,106,687.43	364,599.00
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	2,835,290.23	2,410,265.01

The significant increase in Internet Subscription Expenses is due to one (1) year contract entered into by and between DILG R2 and RBC Cable Master re Provision of Lease Line for Internet Connection. Likewise, due to the increase in the reimbursement of Telephone Expenses-Internet of MLGOOs.

16.6 Awards, Rewards and Prizes

Particulars	2020	2019
Awards/Rewards Expenses	4,140,489.74	3,677,187.57
Prizes	209,975.00	369,500.00
Total Awards/Rewards and Prizes	4,350,464.74	4,046,687.57

16.7 Confidential, Intelligence and Extraordinary Expenses

Particulars	2020	2019
Extraordinary and Miscellaneous Expenses	135,600.00	117,600.00
Total Confidential, Intelligence and Extraordinary Expenses	135,600.00	117,600.00

16.8 General Services

Particulars	2020	2019
Security Services	667,580.02	670,970.71
Other General Services	60,342,465.57	21,859,640.98
Total General Services	61,010,045.59	22,530,611.69

The significant increase in the Other General Services Account is due to the hiring of 1,915 Contact Tracers and additional Administrative Staff by the agency for a period of three (3) months wherein their salaries and wages and 5% premium were charged against Bayanihan 2 funds using this account. Likewise for Security Services, expenses incurred for this purpose were charged againsts this account since there is no appropriated amount in the GAA.

16.9 Consultancy Services of PhP 56,840.00 represents payment for Certifying Body Audit Fee relative to ISO- Quality Management System Audit for the issuance of ISO Re-Certification.

16.10 Repairs and Maintenance

Particulars	2020	2019
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	1,385,074.44	1,303,345.91
Repairs and Maintenance-Machinery and Equipment/ICT	28,750.00	197,571.80
Repairs and Maintenance-Transportation Equipment	511,521.00	576,027.24
Repairs and Maintenance-Furniture and Fixtures	0	0
Total Repairs and Maintenance Expenses	1,925,345.44	2,076,944.95

16.11 Taxes, Insurance Premiums and Other Fees

Particulars	2020	2019
Taxes, Duties and Licenses	33,660.74	12,945.30
Fidelity Bond Premiums	399,667.56	182,644.47
Insurance Expenses	178,441.45	233,104.57
Total Taxes, Insurance Premiums and Other Fees	611,769.75	428,694.34

16.12 Other Maintenance and Operating Expenses

Particulars	2020	2019
Advertising Expenses	-	-
Printing and Publication Expenses	229,798.00	179,400.00
Transportation and Delivery Expenses	-	-
Rent/Lease Expenses		8,500.00
Subscription Expense	65,977.13	102,889.00
Total Other Maintenance and Operating Expenses	295,775.13	290,789.00

During the Calendar Year 2020, Other MOOE incurred were charged to specific object of expenditure under the National Expenditure Program 2020.

17. Non-Cash Expenses

17.1 Depreciation

Particulars	2020	2019
Depreciation-Buildings and Other Structures	720,347.72	720,267.23
Depreciation-Machinery and Equipment and ICT	1,528,273.64	4,630,386.61
Depreciation-Transportation Equipment	1,193,878.57	1,485,913.10
Depreciation-Leased Assets	-	-
Depreciation-Furniture, Fixtures and books	22,971.00	53,892.01
Depreciation-Other Property, Plant and Equipment		15,746.25
Total Depreciation	3,465,470.93	6,906,205.20

17.2 Financial Assistance/Subsidy

Particulars	2020	2019
Financial Assistance/Subsidy from NGAs, CO		
Subsidy from National Government	215,372,147.79	242,447,409.04
Subsidy from Central Office	141,000,723.80	182,524,469.71
Total Financial Assistance/Subsidy from NGAs, CO	356,372,871.59	424,971,878.75
Less: Financial Assistance/Subsidy to LGUs, Others		
Subsidy – Others	5,035,391.35	4,500,605.80
Financial Assistance to Local Government Units	29,141,967.36	129,270,621.15
Total Financial Assistance/Subsidy to LGUs, Others	34,177,358.71	133,771,226.95
Net Financial Assistance/Subsidy	322,195,512.88	291,200,651.80

18. Income

18.1 Gains/Income

Account	2020	2019
Gain on Sale of Property, Plant and Equipment	-	29,201.00
Interest Income	3,588.74	-
Total Gains/Income	3,588.74	29,201.00

The Interest Income represents the Interest on Bank Deposit for the account of DILG Nueva Vizcaya, at LBP Bayombong Branch with an Account No. 0432-1001-20.


19. Losses

Account	2020	2019
Loss on Sale of Assets	-	-
Other Losses-Loss of Asset	-	18,332.62
Total Losses	-	18,332.00

20. Subsidy from National Government and Central Office

Account	2020
NCA Received from DBM	214,008,913.00
NTA Received from C.O./ Subsidy from C.O.	140,717,209.80
TRA	21,838,037.97
Gross Subsidy	376,564,160.77
Less: Reversal of Unutilized NCA and NTA	20,506,654.54
Net Subsidy from DBM and Central Office	356,057,506.23
Less: Subsidy from Central Office	140,717,209.80
Subsidy from NGA- DBM	215,340,296.43

Certified Correct:


EMMA ADDUN REYES
Chief Accountant

**PRE-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2020**

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	90,000.00	
Cash in Bank, LCCA	1-01-02-020	58,346,112.21	
Cash, Treasury Deposits	1-01-04-010	3,390,779.14	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	0.00	
Due from LGU's	1-03-03-030	8,724,732.90	
Receivables, Disallowances/Charges	1-03-05-010	0.00	
Due from Officers and Employees	1-03-05-020	0.00	
Other Receivables	1-03-05-990	0.00	
Office Supplies Inventory	1-04-04-010	365,381.54	
Semi-Expendable Asset - OE	1-04-05-020	0.00	
Semi-Expendable Asset - ICT	1-04-05-030	0.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	0.00	
Semi-Expendable Asset - Books	1-04-06-020	0.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	6,332.00	
Accu. Depreciation, Land Improv.	1-06-02-991		6,173.70
Office Building	1-06-04-010	24,244,519.78	
Accum Depreciation, Office Building	1-06-04-011		9,780,379.54
Machinery	1-06-05-010	1,151,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		219,014.58
Office Equipment	1-06-05-020	2,364,034.42	
Accum Depreciation, OE	1-06-05-021		1,623,964.60
ICT Equipment	1-06-05-030	13,345,706.19	
Accumulated Depreciation, ICT	1-06-05-031		11,288,092.32
Communication Equipment	1-06-05-070	97,031.55	
Accum Depreciation, Comm Equipt.	1-06-05-071		44,553.66
Motor Vehicle	1-06-06-010	11,277,500.00	
Accum Depreciation, MV	1-06-06-011		8,400,109.22
Furnitures and Fixtures	1-06-07-010	523,974.74	
Accum Depreciation, F & F	1-06-07-011		396,930.78
Leased Asset- Machinery and Equipment	1-06-08-030	0.00	
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		224,105.00
Advances to Officers & Employees	1-99-01-040	90,241.00	
Advance to Contractors	1-99-02-010	153,255.71	
Prepaid Insurance	1-99-02-050	42,556.20	
Other Assets	1-99-99-990	416,784.83	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		19,871,855.65
Due to BIR	2-02-01-010		123,603.38
Due to GSIS	2-02-01-020		311,003.52
Due to HDMF	2-02-01-030		28,811.31
Due to PHIC	2-02-01-040		2,415.39
Due to NGAs	2-02-01-050		1,459,951.86
Due to LGUs	2-02-01-070		0.00
Due to Central Office	2-03-01-010		0.00
Guaranty Deposit Payable	2-04-01-040		904,467.39
Other Payables	2-99-99-990		135,561.29
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		62,761,424.19
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		215,372,147.79
Subsidy from Central Office	4-03-01-060		141,000,723.80
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
Interest Income	4-02-02-210		3,588.74
		126,503,242.21	473,958,877.71

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<i>Total carried forward</i>			
EXPENSES		126,503,242.21	473,958,877.71
Salaries and Wages - Regular	5-01-01-010	141,796,422.33	
PERA	5-01-02-010	5,500,000.00	
RA	5-01-02-020	6,739,659.10	
TA	5-01-02-030	6,555,159.09	
Clothing/Uniform Allowance	5-01-02-040	1,388,000.00	
Hazard Pay	5-01-02-110-02	685,000.00	
Overtime Pay	5-01-02-130	64,585.80	
Cash Gift	5-01-02-150	1,165,000.00	
Year-End Bonus	5-01-02-140	12,037,988.60	
Other Bonuses & Allowances	5-01-02-990	0.00	
CNA	5-01-02-990-11	5,690,000.00	
PEI	5-01-02-990-12	1,145,000.00	
PBB	5-01-02-990-14	5,840,731.63	
Mid Year Bonus	5-01-02-990-36	11,807,083.00	
RLIP	5-01-03-010	5,085,766.82	
HDMF Contribution	5-01-03-020	273,100.00	
PHIC Contribution	5-01-03-030	1,848,659.70	
ECIP	5-01-03-040	279,900.00	
Terminal Leave Benefits	5-01-04-030	3,091,944.30	
Other Personnel Benefits	5-01-04-990	2,351,226.00	
Traveling Expenses - local	5-02-01-010	2,675,188.42	
Training Expenses	5-02-02-010	9,858,475.68	
Office Supplies Expenses	5-02-03-010	2,570,296.58	
Drugs and Medicine Expense	5-02-03-070	923,432.86	
Medical and Dental Laboratories Expense	5-02-03-080	5,925,640.00	
Semi-Expendable Expense-OE/ICT	5-02-03-210	595,211.05	
Accountable Forms	5-02-03-020	8,200.00	
Fuel, Oil and Lubricants	5-02-03-090	948,040.45	
Semi-Expendable Expense-Furniture & Fixture	5-02-03-220-01	157,680.00	
Semi-Expendable Expense-Books	5-02-03-220-02	0.00	
Other Supplies/Materials Expense	5-02-03-990	510,389.72	
Water Expense	5-02-04-010	134,865.37	
Electricity Expense	5-02-04-020	939,028.48	
Postage and Courier Services	5-02-05-010	15,172.00	
Telephone Expense- mobile	5-02-05-020-01	1,359,644.00	
Telephone Expense- landline	5-02-05-020-02	353,786.80	
Internet Expense	5-02-05-030	1,106,687.43	
Award/Rewards Expense	5-02-06-010	4,140,489.74	
Prizes	5-02-06-020	209,975.00	
Extraordinary & Miscellaneous Expense	5-02-10-030	135,600.00	
Consultancy Services	5-02-11-030	56,840.00	
Security Services	5-02-12-030	667,580.02	
Other General Services	5-02-12-990	60,342,465.57	
Repair & Maintenance, Office Bldg.	5-02-13-040	1,385,074.44	
Repair & Maintenance, ICT/OE	5-02-13-050	28,750.00	
Repair & Maintenance, MV	5-02-13-060	511,521.00	
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	29,141,967.36	
Subsidy-OTHERS	5-02-14-990	5,035,391.35	
Taxes Duties and Licenses	5-02-15-010	33,660.74	
Fidelity Bond Premiums	5-02-15-020	399,667.56	
Insurance Expense	5-02-15-030	178,441.45	
Advertising Expense	5-02-99-010	0.00	
Printing/Publication Expense	5-02-99-020	229,798.00	
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	65,977.13	
Depreciation, Buildings and Other Structures	5-05-01-040	720,347.72	
Depreciation, ICT, Machinery and Equipment	5-05-01-050	1,528,273.64	
Depreciation, Motor Vehicle	5-05-01-060	1,193,878.57	
Depreciation, Furnitures, Fixtures and Books	5-05-01-070	22,971.00	
Depreciation, Other PPE	5-05-01-990	0.00	
Loss on Sale of Asset	5-05-04-080	0.00	
Loss of Assets	5-05-04-090	0.00	
Other Losses	5-05-04-990	0.00	
		473,958,877.71	473,958,877.71

Prepared by



ERIC AVERY D. CALLANGAN
Administrative Assistant III

Certified Correct:



EMMA ADDUN-REYES, CPA
CHIEF ACCOUNTANT

**POST-TRIAL BALANCE
AS OF DECEMBER 31, 2020**

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	90,000.00	
Cash in Bank, LCCA	1-01-02-020	58,346,112.21	
Cash, Treasury Deposits	1-01-04-010	0.00	
Cash-MDS	1-01-04-040	0.00	
Due from NGAs	1-03-03-010	0.00	
Due from LGU's	1-03-03-030	8,724,732.90	
Receivables, Disallowances/Charges	1-03-05-010	0.00	
Due from Officers and Employees	1-03-05-020	0.00	
Other Receivables	1-03-05-990	0.00	
Office Supplies Inventory	1-04-04-010	365,381.54	
Semi-Expendable Asset - OE	1-04-05-020	0.00	
Semi-Expendable Asset - ICT	1-04-05-030	0.00	
Semi-Expendable Asset - Furniture & Fixture	1-04-06-010	0.00	
Semi-Expendable Asset - Books	1-04-06-020	0.00	
Land	1-06-01-010	1,637,400.00	
Other Land Improvement	1-06-02-990	6,332.00	
Accu. Depreciation, Land Improv.	1-06-02-991		6,173.70
Office Building	1-06-04-010	24,244,519.78	
Accum Depreciation, Office Building	1-06-04-011		9,780,379.54
Machinery	1-06-05-010	1,151,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		219,014.58
Office Equipment	1-06-05-020	2,364,034.42	
Accum Depreciation, OE	1-06-05-021		1,623,964.60
ICT Equipment	1-06-05-030	13,345,706.19	
Accumulated Depreciation, ICT	1-06-05-031		11,288,092.32
Communication Equipment	1-06-05-070	97,031.55	
Accum Depreciation, Comm Equipt.	1-06-05-071		44,553.66
Motor Vehicle	1-06-06-010	11,277,500.00	
Accum Depreciation, MV	1-06-06-011		8,400,109.22
Furnitures and Fixtures	1-06-07-010	523,974.74	
Accum Depreciation, F & F	1-06-07-011		396,930.78
Leased Asset- Machinery and Equipment	1-06-08-030	0.00	
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		224,105.00
Advances to Officers & Employees	1-99-01-040	90,241.00	
Advance to Contractors	1-99-02-010	153,255.71	
Prepaid Insurance	1-99-02-050	42,556.20	
Other Assets	1-99-99-990	416,784.83	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		19,871,855.65
Due to BIR	2-02-01-010		123,603.38
Due to GSIS	2-02-01-020		311,003.52
Due to HDMF	2-02-01-030		28,811.31
Due to PHIC	2-02-01-040		2,413.39
Due to NGAs	2-02-01-050		1,459,951.86
Due to LGUs	2-02-01-070		0.00
Due to Central Office	2-03-01-010		0.00
Guaranty Deposit Payable	2-04-01-040		904,467.39
Other Payables	2-99-99-990		135,561.29
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		68,291,469.88
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		0.00
Subsidy from Central Office	4-03-01-060		0.00
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
Interest Income	4-02-02-210		0.00
		123,112,463.07	123,112,463.07

Prepared by:


ERIC AVERY D. CALLANGAN
Administrative Assistant III

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, 2020

	<u>2020</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	58,436,112.21
Investments	-
Receivables	8,724,732.90
Inventories	365,381.54
Other Current Assets	286,052.91
Total Current Assets	<u><u>67,812,279.56</u></u>
Non-Current Assets	
Investments	-
Investment Property	-
Property, Plant and Equipment	23,316,860.11
Biological Assets	-
Intangible Assets	-
Other Non-Current Assets	-
Total Non-Current Assets	<u><u>23,316,860.11</u></u>
Total Assets	<u><u>91,129,139.67</u></u>
LIABILITIES	
Current Liabilities	
Financial Liabilities	19,871,855.65
Inter-Agency Payables	1,925,785.46
Intra-Agency Payables	-
Trust Liabilities	904,467.39
Deferred Credits/Unearned Income	-
Provisions	-
Other Payables	135,561.29
Total Current Liabilities	<u><u>22,837,669.79</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>22,837,669.79</u></u>
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	68,291,469.88
Total Net Assets/Equity	<u><u>68,291,469.88</u></u>
TOTAL LIABILITIES AND EQUITY	<u><u>91,129,139.67</u></u>

Prepared by:



PAUL M. FIESTA
Accountant II

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, 2020

	<u>2020</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	<u>58,436,112.21</u>
Cash on Hand	<u>90,000.00</u>
Cash-Collecting Officers	<u>-</u>
Petty Cash	<u>90,000.00</u>
Cash in Bank-Local Currency	<u>58,346,112.21</u>
Cash in Bank-Local Currency, Current Account	<u>58,346,112.21</u>
Treasury/Agency Cash Accounts	<u>-</u>
Cash-Treasury/Agency Deposit, Regular	<u>-</u>
Receivables	<u>8,724,732.90</u>
Inter-Agency Receivables	<u>8,724,732.90</u>
Due from National Government Agencies	<u>-</u>
Due from Local Government Units	<u>8,724,732.90</u>
Intra-Agency Receivables	<u>-</u>
Due from Central Office	<u>-</u>
Due from Bureaus	<u>-</u>
Due from Regional Offices	<u>-</u>
Due from Operating Units	<u>-</u>
Other Receivables	<u>-</u>
Receivables-Disallowances/Charges	<u>-</u>
Due from Officers and Employees	<u>-</u>
Due from Non-Government Organizations/People's Organizations	<u>-</u>
Other Receivables	<u>-</u>
Allowance for Impairment-Other Receivables	<u>-</u>
Net Value-Other Receivables	<u>-</u>
Inventories	<u>365,381.54</u>
Inventory Held for Consumption	<u>365,381.54</u>
Office Supplies Inventory	<u>365,381.54</u>
Semi-Expendable Asset - ICT	<u>-</u>
Semi-Expendable Asset - Furniture & Fixture	<u>-</u>
Semi-Expendable Asset -Books	<u>-</u>
Other Current Assets	<u>286,052.91</u>
Advances	<u>90,241.00</u>
Advances to Officers and Employees	<u>90,241.00</u>
Prepayments	<u>195,811.91</u>
Advance to Contractors	<u>153,255.71</u>
Prepaid Insurance	<u>42,556.20</u>
Total Current Assets	<u>67,812,279.56</u>

Non - Current Assets

Property, Plant and Equipment	23,316,860.11
Land	1,637,400.00
Land	1,637,400.00
<i>Accumulated Impairment Losses- Land</i>	-
<i>Net Value</i>	<u>1,637,400.00</u>
Land Improvements	158.30
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	14,464,140.24
Buildings	24,244,519.78
<i>Accumulated Depreciation-Buildings</i>	(9,780,379.54)
<i>Accumulated Impairment Losses-Buildings</i>	-
<i>Net Value</i>	<u>14,464,140.24</u>
Machinery and Equipment	3,782,147.00
Machinery	1,151,000.00
<i>Accumulated Depreciation-Machinery</i>	(219,014.58)
<i>Accumulated Impairment Losses-Machinery</i>	-
<i>Net Value</i>	<u>931,985.42</u>
Office Equipment	2,364,034.42
<i>Accumulated Depreciation-Office Equipment</i>	(1,623,964.60)
<i>Accumulated Impairment Losses-Office Equipment</i>	-
<i>Net Value</i>	<u>740,069.82</u>
Information and Communication Technology Equipment	13,345,706.19
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(11,288,092.32)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-
<i>Net Value</i>	<u>2,057,613.87</u>
Communication Equipment	97,031.55
<i>Accumulated Depreciation-Communication Equipment</i>	(44,553.66)
<i>Accumulated Impairment Losses-Communication Equipment</i>	-
<i>Net Value</i>	<u>52,477.89</u>
Transportation Equipment	2,877,390.78
Motor Vehicles	11,277,500.00
<i>Accumulated Depreciation-Motor Vehicles</i>	(8,400,109.22)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-
<i>Net Value</i>	<u>2,877,390.78</u>
Furniture, Fixtures and Books	127,043.96
Furniture and Fixtures	523,974.74
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(396,930.78)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-
<i>Net Value</i>	<u>127,043.96</u>
Books	-
<i>Accumulated Depreciation-Books</i>	-
<i>Accumulated Impairment Losses-Books</i>	-
<i>Net Value</i>	<u>-</u>
Leased Assets	(0.00)
Leased Assets, Machinery and Equipment	(0.00)
<i>Accumulated Depreciation-Leased Assets, Machinery and Equipment</i>	-
<i>Accumulated Impairment Losses-Leased Assets, Machinery and Equipment</i>	-
<i>Net Value</i>	<u>(0.00)</u>

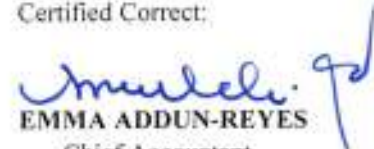
Other Property, Plant and Equipment	11,795.00
Other Property, Plant and Equipment	235,900.00
<i>Accumulated Depreciation-Other Property, Plant and Equipment</i>	(224,105.00)
<i>Accumulated Impairment Losses-Other Property, Plant and</i>	-
<i>Net Value</i>	<u>11,795.00</u>
<i>Construction in Progress - Infra. Assets</i>	-
<i>Construction in Progress - Office Building</i>	-
Other Assets	416,784.83
Other Assets	416,784.83
<i>Accumulated Impairment Losses-Other Assets</i>	-
<i>Net Value</i>	<u>416,784.83</u>
Total Non-Current Assets	<u>23,316,860.11</u>
TOTAL ASSETS	<u><u>91,129,139.67</u></u>
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	<u>19,871,855.65</u>
Payables	19,871,855.65
Accounts Payable	19,871,855.65
Due to Officers and Employees	-
Inter-Agency Payables	<u>1,925,785.46</u>
Due to BIR	123,603.38
Due to GSIS	311,003.52
Due to Pag-IBIG	28,811.31
Due to PhilHealth	2,415.39
Due to NGAs	1,459,951.86
Due to LGUs	-
Intra-Agency Payables	<u>-</u>
Due to Central Office	-
Trust Liabilities	<u>904,467.39</u>
Guaranty/Security Deposits Payable	904,467.39
Other Payables	<u>135,561.29</u>
Other Payables	135,561.29
Total Current Liabilities	<u>22,837,669.79</u>
Non- Current Liabilities	
Total Non -Current Liabilities	<u>-</u>
Total Liabilities	<u>22,837,669.79</u>

Net Assets/Equity	
Equity	
Government Equity	<u>68,291,469.88</u>
Accumulated Surplus/(Deficit)	68,291,469.88
Total Net Assets/Equity	<u><u>68,291,469.88</u></u>
TOTAL LIABILITIES AND EQUITY	<u><u>91,129,139.67</u></u>

Prepared by:


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 Accountant I

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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, 2020
(With Comparative Figures for CY 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	58,436,112.21	31,552,493.85
Receivables	8,724,732.90	43,994,547.71
Inventories	365,381.54	329,301.86
Other Current Assets	286,052.91	296,657.19
Total Current Assets	<u>67,812,279.56</u>	<u>76,173,000.61</u>
Non-Current Assets		
Property, Plant and Equipment	23,316,860.11	25,700,654.59
Total Non-Current Assets	<u>23,316,860.11</u>	<u>25,700,654.59</u>
Total Assets	<u>91,129,139.67</u>	<u>101,873,655.20</u>
LIABILITIES		
Current Liabilities		
Financial Liabilities	19,871,855.65	16,288,194.96
Inter-Agency Payables	1,925,785.46	7,443,063.51
Intra-Agency Payables	-	10,235,700.00
Trust Liabilities	904,467.39	878,993.22
Other Payables	135,561.29	90,865.11
Total Current Liabilities	<u>22,837,669.79</u>	<u>34,936,816.80</u>
Total Liabilities	<u>22,837,669.79</u>	<u>34,936,816.80</u>
NET ASSETS/EQUITY		
Accumulated Surplus/(Deficit)	68,291,469.88	66,936,838.40
Total Net Assets/Equity	<u>68,291,469.88</u>	<u>66,936,838.40</u>
TOTAL LIABILITIES AND EQUITY	<u>91,129,139.67</u>	<u>101,873,655.20</u>

Prepared by:



PAUL M. FIESTA
Accountant II

Certified correct by:



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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, 2020
(With Comparative Figures for CY 2019)

	2020	2019
ASSETS		
Current Assets		
Cash and Cash Equivalents	58,436,112.21	31,552,493.85
Cash on Hand	90,000.00	70,000.00
Cash-Collecting Officers	-	-
Petty Cash	90,000.00	70,000.00
Cash in Bank-Local Currency	58,346,112.21	31,482,493.85
Cash in Bank-Local Currency, Current Account	58,346,112.21	31,482,493.85
Treasury/Agency Cash Accounts	-	-
Cash-Treasury/Agency Deposit, Regular	-	-
Receivables	8,724,732.90	43,994,547.71
Inter-Agency Receivables	8,724,732.90	43,994,547.71
Due from National Government Agencies	-	1,028,496.48
Due from Local Government Units	8,724,732.90	42,966,051.23
Intra-Agency Receivables	-	-
Due from Central Office	-	-
Due from Bureaus	-	-
Due from Regional Offices	-	-
Due from Operating Units	-	-
Other Receivables	-	-
Receivables-Disallowances/Charges	-	-
Due from Officers and Employees	-	-
Due from Non-Government Organizations/People's	-	-
Other Receivables	-	-
Allowance for Impairment-Other Receivables	-	-
<i>Net Value-Other Receivables</i>	-	-
Inventories	365,381.54	329,301.86
Inventory Held for Consumption	365,381.54	329,301.86
Office Supplies Inventory	365,381.54	329,301.86
Semi-Expendable Asset - ICT	-	-
Semi-Expendable Asset - Furniture & Fixture	-	-
Semi-Expendable Asset - Books	-	-
Other Current Assets	286,052.91	296,657.19
Advances	90,241.00	111,390.00
Advances to Officers and Employees	90,241.00	111,390.00
Prepayments	195,811.91	185,267.19
Advances to Contractors	153,255.71	153,255.71
Prepaid Insurance	42,556.20	32,011.48
Total Current Assets	67,812,279.56	76,173,000.61


	2020	2019
Non - Current Assets		
Property, Plant and Equipment	23,316,860.11	25,700,654.59
Land	1,637,400.00	1,637,400.00
Land	1,637,400.00	1,637,400.00
<i>Accumulated Impairment Losses- Land</i>	-	-
<i>Net Value</i>	1,637,400.00	1,637,400.00
Land Improvements	158.30	158.30
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>	158.30	158.30
Buildings and Other Structures	14,464,140.24	15,184,487.96
Buildings	24,244,519.78	24,244,519.78
<i>Accumulated Depreciation-Buildings</i>	(9,780,379.54)	(9,060,031.82)
<i>Accumulated Impairment Losses-Buildings</i>	-	-
<i>Net Value</i>	14,464,140.24	15,184,487.96
Machinery and Equipment	3,782,147.00	4,228,744.19
Machinery	1,151,000.00	652,000.00
<i>Accumulated Depreciation-Machinery</i>	(219,014.58)	(162,489.58)
<i>Accumulated Impairment Losses-Machinery</i>	-	-
<i>Net Value</i>	931,985.42	489,510.42
Office Equipment	2,364,034.42	2,364,034.42
<i>Accumulated Depreciation-Office Equipment</i>	(1,623,964.60)	(1,411,056.09)
<i>Accumulated Impairment Losses-Office Equipment</i>	-	-
<i>Net Value</i>	740,069.82	952,978.33
Information and Communication Technology Equipment	13,345,706.19	12,778,867.19
<i>Accumulated Depreciation-Information and Communication Technology Equipment</i>	(11,288,092.32)	(10,063,525.64)
<i>Accumulated Impairment Losses-Information and Communication Technology Equipment</i>	-	-
<i>Net Value</i>	2,057,613.87	2,715,341.55
Communication Equipment	97,031.55	97,031.55
<i>Accumulated Depreciation-Communication Equipment</i>	(44,553.66)	(26,117.66)
<i>Accumulated Impairment Losses-Communication</i>	-	-
<i>Net Value</i>	52,477.89	70,913.89
Transportation Equipment	2,877,390.78	4,071,269.35
Motor Vehicles	11,277,500.00	11,277,500.00
<i>Accumulated Depreciation-Motor Vehicles</i>	(8,400,109.22)	(7,206,230.65)
<i>Accumulated Impairment Losses-Motor Vehicles</i>	-	-
<i>Net Value</i>	2,877,390.78	4,071,269.35
Furniture, Fixtures and Books	127,043.96	150,014.96
Furniture and Fixtures	523,974.74	523,974.74
<i>Accumulated Depreciation-Furniture and Fixtures</i>	(396,930.78)	(373,959.78)
<i>Accumulated Impairment Losses-Furniture and Fixtures</i>	-	-
<i>Net Value</i>	127,043.96	150,014.96
Books	-	-
<i>Accumulated Depreciation-Books</i>	-	-
<i>Accumulated Impairment Losses-Books</i>	-	-
<i>Net Value</i>	-	-
Leased Assets	-	-
Leased Assets, Machinery and Equipment	-	-
<i>Accumulated Depreciation-Leased Assets, Machinery and Eq.</i>	-	-
<i>Accumulated Impairment Losses-Leased Assets,</i>	-	-
<i>Net Value</i>	-	-

	<u>2020</u>	<u>2019</u>
Other Property, Plant and Equipment	<u>11,795.00</u>	<u>11,795.00</u>
Other Property, Plant and Equipment	235,900.00	235,900.00
Accumulated Depreciation-Other Property, Plant	(224,105.00)	(224,105.00)
Accumulated Impairment Losses-Other Property,	-	-
Net Value	<u>11,795.00</u>	<u>11,795.00</u>
Construction in Progress - Infra Asset	-	-
Construction in Progress - Office Building	-	-
Other Assets	<u>416,784.83</u>	<u>416,784.83</u>
Other Assets	416,784.83	416,784.83
Accumulated Impairment Losses-Other Assets	-	-
Net Value	<u>416,784.83</u>	<u>416,784.83</u>
Total Non-Current Assets	<u>23,316,860.11</u>	<u>25,700,654.59</u>
TOTAL ASSETS	<u>91,129,139.67</u>	<u>101,873,655.20</u>
LIABILITIES		
Liabilities		
Current Liabilities		
Financial Liabilities	<u>19,871,855.65</u>	<u>16,288,194.96</u>
Payables	19,871,855.65	16,288,194.96
Accounts Payable	19,871,855.65	16,288,194.96
Due to Officers and Employees	-	-
Inter-Agency Payables	<u>1,925,785.46</u>	<u>7,443,063.51</u>
Due to BIR	123,603.38	174,464.11
Due to GSIS	311,003.52	963,343.24
Due to Pag-IBIG	28,811.31	226,987.72
Due to PhilHealth	2,415.39	13,042.15
Due to NGAs	1,459,951.86	6,065,226.29
Due to LGUs	-	-
Intra-Agency Payables	<u>-</u>	<u>10,235,700.00</u>
Due to Central Office	-	10,235,700.00
Trust Liabilities	<u>904,467.39</u>	<u>878,993.22</u>
Guaranty/Security Deposits Payable	904,467.39	878,993.22
Other Payables	<u>135,561.29</u>	<u>90,865.11</u>
Other Payables	135,561.29	90,865.11
Total Current Liabilities	<u>22,837,669.79</u>	<u>34,936,816.80</u>
Non- Current Liabilities	<u>-</u>	<u>-</u>
Total Non -Current Liabilities	<u>-</u>	<u>-</u>
Total Liabilities	<u>22,837,669.79</u>	<u>34,936,816.80</u>
Net Assets/Equity		
Equity		
Government Equity	<u>68,291,469.88</u>	<u>66,936,838.40</u>
Accumulated Surplus/(Deficit)	68,291,469.88	66,936,838.40
Total Net Assets/Equity	<u>68,291,469.88</u>	<u>66,936,838.40</u>
TOTAL LIABILITIES AND EQUITY	<u>91,129,139.67</u>	<u>101,873,655.20</u>

Prepared by:


PAUL M. FIESTA
Accountant II

Certified correct by:


EMMA ADDUN-REYES, CPA
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, 2020

	<u>2020</u>
Revenue	
Tax Revenue	-
Service and Business Income	-
Shares, Grants and Donations	-
Interest Income	<u>3,588.74</u>
Total Revenue	<u>3,588.74</u>
Less: Current Operating Expenses	
Personnel Services	213,345,226.37
Maintenance and Other Operating Expenses	96,467,579.49
Financial Expenses	
Direct Costs	
Non-Cash Expenses	<u>3,465,470.93</u>
Total Current Operating Expenses	<u>313,278,276.79</u>
Surplus/(Deficit) from Current Operations	<u>(313,274,688.05)</u>
Net Financial Assistance/Subsidy	322,195,512.88
Sale of Assets	-
Gains	-
Losses	<u>-</u>
Surplus/(Deficit) for the period	<u>8,920,824.83</u>

Prepared by:


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 Accountant II

Certified Correct:


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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, 2020

	<u>2020</u>
Total Revenue	<u>3,588.74</u>
Assistance from LGUs	-
Other Service Income	-
Training/Seminar Fees	-
Interest Income	3,588.74
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	141,796,422.33
Salaries and Wages-Casual/Contractual	-
Total Salaries and Wages	<u>141,796,422.33</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	5,500,000.00
Representation Allowance (RA)	6,739,659.10
Transportation Allowance (TA)	6,555,159.09
Clothing/Uniform Allowance	1,388,000.00
Overtime and Night Pay	64,585.80
Cash Gift	1,165,000.00
Year End Bonus	12,037,988.60
C.N.A.	5,690,000.00
P.E.L.	1,145,000.00
P.B.B.	5,840,731.63
Subsistence Allowance	-
Laundry Allowance	-
Quarters Allowance	-
Productivity Incentive Allowance	-
Overseas Allowance	-
Honoraria	-
Hazard Pay	685,000.00
Longevity Pay	-
Mid Year Bonus	11,807,083.00
Other Bonuses and Allowances	-
Total Other Compensation	<u>58,618,207.22</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	5,085,766.82
Pag-IBIG Contributions	273,100.00
PhilHealth Contributions	1,848,659.70
Employees Compensation Insurance Premiums	279,900.00
Provident/Welfare Fund Contributions	-
Total Personnel Benefit Contributions	<u>7,487,426.52</u>
Other Personnel Benefits	
Terminal Leave Benefits	3,091,944.30
Other Personnel Benefits	2,351,226.00
Total Other Personnel Benefits	<u>5,443,170.30</u>
Total Personnel Services	<u>213,345,226.37</u>

Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	2,675,188.42
Traveling Expenses-Foreign	-
Total Traveling Expenses	<u>2,675,188.42</u>
Training and Scholarship Expenses	
Training Expenses	9,858,475.68
Scholarship Grants/Expenses	-
Total Training and Scholarship Expenses	<u>9,858,475.68</u>
Supplies and Materials Expenses	
Office Supplies Expenses	2,570,295.58
Semi-Expendable Expense-OE/ICT	595,211.05
Accountable Forms Expenses	8,200.00
Drugs and Medicines Expenses	923,432.86
Medical, Dental and Laboratory Supplies Expenses	5,925,640.00
Fuel, Oil and Lubricants Expenses	948,040.45
Semi-Expendable Expense-F&F	157,680.00
Semi-Expendable Expense-Books	-
Non-Accountable Forms 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	510,389.72
Total Supplies and Materials Expenses	<u>11,638,890.66</u>
Utility Expenses	
Water Expenses	134,865.37
Electricity Expenses	939,028.48
Total Utility Expenses	<u>1,073,893.85</u>
Communication Expenses	
Postage and Courier Services	15,172.00
Telephone Expenses	1,713,430.80
Internet Subscription Expenses	1,106,687.43
Cable, Satellite, Telegraph and Radio Expenses	-
Total Communication Expenses	<u>2,835,290.23</u>
Awards/Rewards and Prizes	
Awards/Rewards Expenses	4,140,489.74
Prizes	209,975.00
Total Awards/Rewards and Prizes	<u>4,350,464.74</u>
Survey, Research, Exploration and Development Expenses	
Survey Expenses	-
Research, Exploration and Development Expenses	-
Total Survey, Research, Exploration and Development Expenses	<u>-</u>
Demolition/Relocation and Desilting/Dredging Expenses	
Demolition and Relocation Expenses	-
Desilting and Dredging Expenses	-
Total Demolition/Relocation and Desilting/Dredging Expenses	<u>-</u>
Generation, Transmission and Distribution Expenses	
Generation, Transmission and Distribution Expenses	-
Confidential, Intelligence and Extraordinary Expenses	
Confidential Expenses	-
Intelligence Expenses	-
Extraordinary and Miscellaneous Expenses	135,600.00
Total Confidential, Intelligence and Extraordinary Expenses	<u>135,600.00</u>

Professional Services	
Legal Services	-
Auditing Services	-
Consultancy Services	56,840.00
Other Professional Services	-
Total Professional Services	56,840.00
General Services	
Environment/Sanitary Services	-
Janitorial Services	-
Security Services	667,580.02
Other General Services	60,342,465.57
Total General Services	61,010,045.59
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	1,385,074.44
Repairs and Maintenance-Machinery and Equipment	28,750.00
Repairs and Maintenance-Transportation Equipment	511,521.00
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	1,925,345.44
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	33,660.74
Fidelity Bond Premiums	399,667.56
Insurance Expenses	178,441.45
Total Taxes, Insurance Premiums and Other Fees	611,769.75
Labor and Wages	
Labor and Wages	-
Other Maintenance and Operating Expenses	
Advertising Expenses	-
Printing and Publication Expenses	229,798.00
Representation Expenses	-
Transportation and Delivery Expenses	-
Rent/Lease Expenses	-
Membership Dues and Contributions to Organizations	-
Subscription Expenses	65,977.13
Donations	-
Litigation/Acquired Assets Expenses	-
Other Maintenance and Operating Expenses	-
Total Other Maintenance and Other Operating Expenses	295,775.13
Total Maintenance and Other Operating Expenses	96,467,579.49

Financial Expenses	
Financial Expenses	
Management Supervision/Trusteeship Fees	-
Interest Expenses	-
Guarantee Fees	-
Bank Charges	-
Commitment Fees	-
Other Financial Charges	-
Total Financial Expenses	<u>-</u>
Non-Cash Expenses	
Depreciation	
Depreciation-Investment Property	-
Depreciation-Land Improvements	-
Depreciation-Infrastructure Assets	-
Depreciation-Buildings and Other Structures	720,347.72
Depreciation-Machinery and Equipment	1,528,273.64
Depreciation-Transportation Equipment	1,193,878.57
Depreciation-Furniture, Fixtures	22,971.00
Depreciation-Leased Assets	-
Depreciation-Leased Assets Improvements	-
Depreciation-Heritage Assets	-
Depreciation-Service Concession Assets	-
Depreciation-Other Property, Plant and Equipment	-
Total Depreciation	<u>3,465,470.93</u>
Amortization	
Amortization-Intangible Assets	-
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>3,465,470.93</u>
Current Operating Expenses	<u>313,278,276.79</u>
Surplus (Deficit) from Current Operations	<u>(313,274,688.05)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	
Subsidy from National Government	215,372,147.79
Subsidy from Central Office	141,000,723.80
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>356,372,871.59</u>

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

Subsidy to NGAs	-
Financial Assistance to NGAs	-
Financial Assistance to Local Government Units	29,141,967.36
Budgetary Support to GOCCs	-
Financial Assistance to NGOs/POs	-
Subsidies-Others	5,035,391.35
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	34,177,358.71
Net Financial Assistance/Subsidy	322,195,512.88

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	-

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	-

Surplus (Deficit) for the period**8,920,824.83**

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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, 2020
(With Comparative Figures for CY 2019)

	<u>2020</u>	<u>2019</u>
Revenue		
Total Revenue	<u>3,588.74</u>	<u>4,183.45</u>
Interest Income	3,588.74	4,183.45
Less: Current Operating Expenses		
Personnel Services	213,345,226.37	222,312,043.03
Maintenance and Other Operating Expenses	96,467,579.49	73,437,755.32
Non-Cash Expenses	<u>3,465,470.93</u>	<u>6,906,205.20</u>
Total Current Operating Expenses	<u>313,278,276.79</u>	<u>302,656,003.55</u>
Surplus/(Deficit) from Current Operations	<u>(313,274,688.05)</u>	<u>(302,651,820.10)</u>
Net Financial Assistance/Subsidy	322,195,512.88	291,200,651.80
Gains	-	29,201.00
Losses	<u>-</u>	<u>18,332.62</u>
Surplus/(Deficit) for the period	<u>8,920,824.83</u>	<u>(11,440,299.92)</u>

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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, 2020
(With Comparative Figures for CY 2019)

	2020	2019
Total Revenue	3,588.74	4,183.45
Service and Business Income		
Assistance from LGUs	-	-
Other Service Income	-	-
Training/Seminar Fees	-	-
Interest Income	3,588.74	4,183.45
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular	141,796,422.33	136,579,340.32
Salaries and Wages-Casual/Contractual	-	-
Total Salaries and Wages	141,796,422.33	136,579,340.32
Other Compensation		
Personal Economic Relief Allowance (PERA)	5,500,000.00	5,469,953.05
Representation Allowance (RA)	6,739,659.10	6,710,000.00
Transportation Allowance (TA)	6,555,159.09	6,533,318.18
Clothing/Uniform Allowance	1,388,000.00	1,362,000.00
CNA	5,690,000.00	5,515,000.00
PEI	1,145,000.00	1,115,000.00
PBB	5,840,731.63	-
Quarters Allowance	-	-
Overseas Allowance	-	-
Honoraria	-	-
Hazard Pay	685,000.00	-
Longevity Pay	-	-
Overtime and Night Pay	64,585.80	60,673.00
Mid /Year End Bonus	23,845,071.60	22,523,557.23
Cash Gift	1,165,000.00	1,161,000.00
Other Bonuses and Allowances	-	-
Total Other Compensation	58,618,207.22	50,450,501.46
Personnel Benefit Contributions		
Retirement and Life Insurance Premiums	5,085,766.82	16,235,317.02
Pag-IBIG Contributions	273,100.00	273,200.00
PhilHealth Contributions	1,848,659.70	1,291,270.58
Employees Compensation Insurance Premiums	279,900.00	273,500.00
Provident/Welfare Fund Contributions	-	-
Total Personnel Benefit Contributions	7,487,426.52	18,073,287.60
Other Personnel Benefits		
Terminal Leave Benefits	3,091,944.30	14,903,913.65
Other Personnel Benefits	2,351,226.00	2,305,000.00
Total Other Personnel Benefits	5,443,170.30	17,208,913.65
Total Personnel Services	213,345,226.37	222,312,043.03
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses-Local	2,675,188.42	9,704,887.41
Traveling Expenses-Foreign	-	-
Total Traveling Expenses	2,675,188.42	9,704,887.41
Training and Scholarship Expenses		
Training Expenses	9,858,475.68	21,976,998.70
Scholarship Grants/Expenses	-	-
Total Training and Scholarship Expenses	9,858,475.68	21,976,998.70

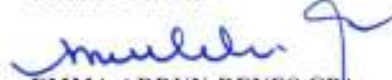
	2020	2019
Supplies and Materials Expenses		
Office Supplies Expenses	2,570,296.58	2,810,131.72
Semi-Expendable Expense-OE	595,211.05	1,521,516.42
Semi-Expendable Expense-F&F	157,680.00	222,600.00
Semi-Expendable Expense-Books	-	28,500.00
Accountable Forms Expenses	8,200.00	24,000.00
Drugs and Medicines Expenses	923,432.86	-
Medical, Dental and Laboratory Supplies Expenses	5,925,640.00	-
Fuel, Oil and Lubricants Expenses	948,040.45	2,032,787.77
Other Supplies and Materials Expenses	510,389.72	995,756.87
Total Supplies and Materials Expenses	11,638,890.66	7,635,292.78
Utility Expenses		
Water Expenses	134,865.37	86,724.65
Electricity Expenses	939,028.48	1,114,799.22
Total Utility Expenses	1,073,893.85	1,201,523.87
Communication Expenses		
Postage and Courier Services	15,172.00	51,045.00
Telephone Expenses	1,713,430.80	1,994,621.01
Internet Subscription Expenses	1,106,687.43	364,599.00
Cable, Satellite, Telegraph and Radio Expenses	-	-
Total Communication Expenses	2,835,290.23	2,410,265.01
Awards/Rewards and Prizes		
Awards/Rewards Expenses	4,140,489.74	3,677,187.57
Prizes	209,975.00	369,500.00
Total Awards/Rewards and Prizes	4,350,464.74	4,046,687.57
Confidential, Intelligence and Extraordinary Expenses		
Confidential Expenses	-	-
Intelligence Expenses	-	-
Extraordinary and Miscellaneous Expenses	135,600.00	117,600.00
Total Confidential, Intelligence and Extraordinary Expenses	135,600.00	117,600.00
Professional Services		
Consultancy Services	56,840.00	1,017,460.00
Other Professional Services	-	-
Total Professional Services	56,840.00	1,017,460.00
General Services		
Security Services	667,580.02	670,970.71
Other General Services	60,342,465.57	21,859,640.98
Total General Services	61,010,045.59	22,530,611.69
Repairs and Maintenance		
Repairs and Maintenance-Buildings and Other Structures	1,385,074.44	1,303,345.91
Repairs and Maintenance-Machinery and Equipment	28,750.00	197,571.80
Repairs and Maintenance-Transportation Equipment	511,521.00	576,027.24
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	1,925,345.44	2,076,944.95
Taxes, Insurance Premiums and Other Fees		
Taxes, Duties and Licenses	33,660.74	12,945.30
Fidelity Bond Premiums	399,667.56	182,644.47
Insurance Expenses	178,441.45	233,104.57
Total Taxes, Insurance Premiums and Other Fees	611,769.75	428,694.34

	<u>2020</u>	<u>2019</u>
Other Maintenance and Operating Expenses		
Advertising Expenses	-	-
Printing and Publication Expenses	229,798.00	179,400.00
Representation Expenses		
Transportation and Delivery Expenses		
Rent/Lease Expenses	-	8,500.00
Membership Dues and Contributions to Organizations		
Subscription Expenses	65,977.13	102,889.00
Other Maintenance and Operating Expenses		
Total Other Maintenance and Other Operating Expenses	<u>295,775.13</u>	<u>290,789.00</u>
Total Maintenance and Other Operating Expenses	<u>96,467,579.49</u>	<u>73,437,755.32</u>
Non-Cash Expenses		
Depreciation		
Depreciation-Buildings and Other Structures	720,347.72	720,267.23
Depreciation-Machinery and Equipment	1,528,273.64	4,630,386.61
Depreciation-Transportation Equipment	1,193,878.57	1,485,913.10
Depreciation-Furniture, Fixtures	22,971.00	53,892.01
Depreciation-Other Property, Plant and Equipment	-	15,746.25
Total Depreciation	<u>3,465,470.93</u>	<u>6,906,205.20</u>
Losses		
Loss on Sale of Assets		
Other Losses		
Total Losses	<u>-</u>	<u>-</u>
Total Non-Cash Expenses	<u>3,465,470.93</u>	<u>6,906,205.20</u>
Current Operating Expenses	<u>313,278,276.79</u>	<u>302,656,003.55</u>
Surplus (Deficit) from Current Operations	<u>(313,274,688.05)</u>	<u>(302,651,820.10)</u>
Financial Assistance/Subsidy from NGAs, LGUs, GOCCs		
Subsidy from National Government	215,372,147.79	242,447,409.04
Subsidy from other NGAs	141,000,723.80	182,524,469.71
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>356,372,871.59</u>	<u>424,971,878.75</u>
Less: Financial Assistance/Subsidy to NGAs, LGUs, GOCCs, NGOs/POs		
Subsidy to NGAs		
Financial Assistance to NGAs		
Financial Assistance to Local Government Units	29,141,967.36	129,270,621.15
Subsidies-Others	5,035,391.35	4,500,605.80
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>34,177,358.71</u>	<u>133,771,226.95</u>
Net Financial Assistance/Subsidy	<u>322,195,512.88</u>	<u>291,200,651.80</u>
Other Non-Operating Income		
Gains		
Gain on Sale of Property, Plant and Equipment	-	29,201.00
Total Gains	<u>-</u>	<u>29,201.00</u>
Losses		
Loss of Assets	-	18,332.62
Total Losses	<u>-</u>	<u>18,332.62</u>
Surplus (Deficit) for the period	<u>8,920,824.83</u>	<u>(11,440,299.92)</u>

Prepared by:


PAUL M. FIESTA
 Accountant II

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
FOR THE YEAR ENDED DECEMBER 31, 2020
(With Comparative Figures for CY 2019)

	Accumulated Surplus/ (Deficit)	
	2020	2019
Beginning Balance	66,936,838.40	100,914,014.10
Add/(Deduct):		
Changes in accounting policy	-	-
Prior period errors	(4,175,414.21)	(11,364,361.57)
Other adjustments	-	-
Restated balance	62,761,424.19	89,549,652.53
Add/(Deduct):		
Changes in Net Assets/Equity for the Calendar Year		
Surplus/(Deficit) for the period	8,920,824.83	(11,440,299.92)
Adjustment of net revenue recognized directly in net assets/equity ¹	(3,390,779.14)	(11,172,514.21)
Others ²		
Ending Balance	68,291,469.88	66,936,838.40

Prepared by:


PAUL M. FIESTA
 Accountant II


Certified correct by:


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, 2020

	Accum. Surplus/ (Deficit)
	<u>2020</u>
Balance at January 1, 2020	66,936,838.40
Add/(Deduct):	
Changes in accounting policy	-
Prior period errors	(4,175,414.21)
Other adjustments	-
Restated Balance at January 1, 2020	<u>62,761,424.19</u>
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	8,920,824.83
Adjustment of net revenue recognized directly in net assets/equity ¹	(3,390,779.14)
Others ²	-
Balance at December 31, 2020	<u>68,291,469.88</u>

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

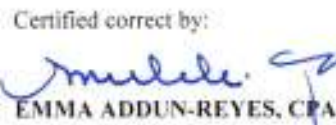
Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CASH FLOWS
REGULAR AGENCY FUND-FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2020
(With Comparative Figures for CY 2019)

	2020	2019
Cash Flows From Operating Activities		
Cash Inflows		
Receipt of Notice of Cash Allocation	376,564,160.77	433,447,645.79
Receipt of Notice of Cash Allocation	214,008,913.00	230,976,260.00
Receipt of Notice of Transfer of Cash Allocation	140,717,209.80	181,735,382.51
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	21,838,037.97	20,736,003.28
	<u>3,588.74</u>	<u>4,183.45</u>
Collection of Income/Revenues		
Receipt of prior years' income	-	-
Collection of other income	3,588.74	4,183.45
	<u>1,997,750.81</u>	<u>21,423,876.28</u>
Receipt of Inter-Agency Fund Transfers		
Receipt of cash for the account of NGAs/LGUs/GOCCs	-	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,795,129.34	19,697,991.10
Receipt of funds for other inter-agency transactions	202,621.47	1,725,885.18
	<u>199,804,360.38</u>	<u>163,043,888.68</u>
Receipt of Intra-Agency Fund Transfers		
Receipt of funds from ROs for implementation of programs/projects	199,804,360.38	163,043,888.68
	<u>152,982.11</u>	<u>1,431,186.28</u>
Trust Receipts		
Collection of other trust receipts	152,982.11	1,431,186.28
	<u>56,396.70</u>	<u>308,087.11</u>
Other Receipts		
Refund of overpayment of Personnel Services	14,640.00	27.69
Refund of overpayment of Maintenance and Other Operating Expenses	300.00	38,900.00
Receipt of refund of cash advances	20,623.15	229,159.42
Establishment of Petty Cash	20,000.00	40,000.00
Other miscellaneous receipts	833.55	-
	<u>2,040,197.18</u>	<u>2,463,095.77</u>
Adjustments		
Other adjustments-Inflow	89.99	-
Restoration of cash for cancelled/lost/stale checks/ADA	2,040,107.19	2,463,095.77
	<u>580,619,436.69</u>	<u>622,121,963.36</u>
Total Cash Inflows		
Cash Outflows		
Replenishment of Negotiated MDS Checks (for BTr)	-	-
Remittance to National Treasury	3,390,779.14	11,172,514.21
	<u>231,953,583.25</u>	<u>205,313,330.29</u>
Payment of Expenses		
Payment of personnel services	137,612,243.02	135,647,605.47
Payment of maintenance and other operating expenses	85,687,937.43	59,305,439.05
Payment of expenses pertaining to/incurred in the prior years	8,653,402.80	10,360,285.77
	<u>792,533.53</u>	<u>1,305,985.11</u>
Purchase of Inventories		
Purchase of inventory held for consumption	792,533.53	1,305,985.11
	<u>3,036,993.03</u>	<u>6,956,127.11</u>
Grant of Cash Advances		
Advances to officers and employees	3,036,993.03	3,916,127.11
Advances to officers and employees obligated in prior year	-	3,040,000.00
	<u>170,962.46</u>	<u>200,950.64</u>
Prepayments		
Prepaid Insurance	170,962.46	200,950.64
	<u>17,662.00</u>	<u>-</u>
Refund of Deposits		
Payment of guaranty deposits	17,662.00	-
	<u>78,440,166.96</u>	<u>90,439,071.24</u>
Remittance of Personnel Benefit Contributions and Mandatory Deductions		
Remittance of taxes withheld not covered by TRA	837,175.16	925,229.47
Remittance to GSIS/Pag-IBIG/PhilHealth/ Other Payables	33,442,305.18	32,725,654.20
Remittance of personnel benefits contributions	7,997,489.25	18,182,472.08

	2020	2019
Remittance of other payables	14,325,159.40	17,869,712.21
Remittance of tax covered by Tax Remittance Advice (TRA)	21,838,037.97	20,736,003.28
Grant of Financial Assistance/Subsidy	5,083,391.35	114,454,605.80
Grant of financial assistance to NGAs/LGUs/GOCCs	5,083,391.35	114,454,605.80
Release of Inter-Agency Fund Transfers	10,028,919.19	18,797,509.12
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	5,000,000.00	14,800,000.00
Release of other inter-agency fund transfers	5,028,919.19	3,997,509.12
Release of Intra-Agency Fund Transfers	200,040,172.88	167,243,975.54
Issuance of NTCA by CO/ROs to ROs/OU	199,804,360.38	163,043,888.68
Release of other intra-agency fund transfers	235,812.50	4,200,086.86
Other Disbursements	20,000.00	89,090.87
Replenishment/Liquidation of Petty Cash	20,000.00	89,090.87
Refund of excess Working Fund/fund transfers/Trust Fund	-	-
Liquidation of LGA Funds	-	-
Other disbursements	-	-
Reversal of Unutilized NCA	20,506,654.54	9,270,739.27
Adjustments	-	134,297.06
Other adjustments - Outflow	-	134,297.06
Total Cash Outflows	553,481,818.33	625,378,196.26
Net Cash Provided by (Used in) Operating Activities	27,157,618.36	(5,256,232.90)
Cash Inflows		
Proceeds from Sale/Disposal of Property, Plant and Equipment	-	45,201.00
Total Cash Inflows	-	45,201.00
Cash Outflows		
Purchase/Construction of Property, Plant and Equipment	254,000.00	-
Construction of buildings and other structures	-	-
Purchase of machinery and equipment	254,000.00	-
Total Cash Outflows	-	-
Net Cash Provided By (Used In) Investing Activities	(254,000.00)	45,201.00
Increase (Decrease) in Cash and Cash Equivalents	26,883,618.36	(3,211,031.90)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-	-
Cash and Cash Equivalents, January 1	31,552,493.85	34,763,525.75
Cash and Cash Equivalents, December 31	58,436,112.21	31,552,493.85
BREAKDOWN OF CASH AND CASH EQUIVALENTS:		
Cash Collecting Officer	-	-
Petty Cash Fund	90,000.00	70,000.00
Cash in Bank, LCCA	58,346,112.21	31,482,493.85
Cash, Treasury Deposits	-	-
Cash-MDS	-	-
TOTAL CASH AND CASH EQUIVALENTS	58,436,112.21	31,552,493.85

Prepared by:

PAUL M. FIESTA
 Accountant II

Certified correct by:

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, 2020

	<u>2020</u>
Cash Flows From Operating Activities	
Cash Inflows	
Receipt of Notice of Cash Allocation	376,564,160.77
Receipt of Notice of Cash Allocation	214,008,913.00
Receipt of Notice of Transfer of Cash Allocation	140,717,209.80
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)	21,838,037.97
Collection of Income/Revenues	3,588.74
Collection of tax revenue	-
Collection of service and business income	-
Collection of other income	3,588.74
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	1,997,750.81
Receipt of cash for the account of NGAs/LGUs/GOCCs	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	1,795,129.34
Receipt of funds for other inter-agency transactions	202,621.47
Receipt of Intra-Agency Fund Transfers	199,804,360.38
Receipt of funds from ROs for implementation of programs/projects	199,804,360.38
Receipt of working fund for foreign-assisted projects	-
Receipt of funds for other intra-agency transactions	-
Trust Receipts	152,982.11
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	152,982.11
Other Receipts	55,563.15
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	20,000.00
Other deferred credits	-
Refund of overpayment of Personnel Services	14,640.00

Refund of overpayment of Maintenance and Other Operating Expenses	300.00
Receipt of refund of cash advances	20,623.15
Proceeds from terminated treasury bills	-
Collection from trust receipts from entities other than NGAs/LGUs/GOCCs	-
Other miscellaneous receipts	-
Adjustments	2,041,030.73
Restoration of cash for cancelled/lost/stale checks/ADA	2,040,107.19
Restoration of cash for unreleased checks	-
Other adjustments-Inflow	923.54
Total Cash Inflows	580,619,436.69
Cash Outflows	
Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	3,390,779.14
Payment of Expenses	231,953,583.25
Payment of personnel services	137,612,243.02
Payment of maintenance and other operating expenses	85,687,937.43
Payment of financial expenses	-
Payment of expenses pertaining to/incurred in the prior years	8,653,402.80
Liquidation of prior year's cash advances	-
Purchase of Inventories	792,533.53
Purchase of inventories for sale	-
Purchase of inventories for distribution	-
Purchase of inventory held for consumption	792,533.53
Purchase of raw materials inventory	-
Purchase of inventories obligated/incurred in prior years	-
Purchase of Consumable Biological Assets	-
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	3,036,993.03
Advances for operating expenses	-
Advances for payroll	-
Advances for special purpose/time-bound undertakings	-
Advances to officers and employees	3,036,993.03
Advances to officers and employees obligated in prior year	-
Prepayments	170,962.46
Advances to Contractors for repair and maintenance of property, plant and equipment (i	-
Prepaid Rent	-
Prepaid Registration	-
Prepaid Interest	-
Prepaid Insurance	170,962.46
Other Prepayments	-
Prepayments obligated in prior year	-
Refund of Deposits	17,662.00
Payment of deposits on letter of credits	-
Payment of guaranty deposits	17,662.00
Payment of other deposits	-
Payment of deposits obligated in prior year	-
Remittance of Personnel Benefit Contributions and Mandatory Deductions	78,440,166.96
Remittance of taxes withheld not covered by TRA	837,175.16
Remittance to GSIS/Pag-IBIG/PhilHealth	33,442,305.18
Remittance of personnel benefits contributions	7,997,489.25
Remittance of other payables	14,325,159.40

Remittance of tax covered by Tax Remittance Advice (TRA)	21,838,037.97
Grant of Financial Assistance/Subsidy	<u>5,083,391.35</u>
Subsidy to NGAs	-
Grant of financial assistance to NGAs/LGUs/GOCCs	5,083,391.35
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>10,028,919.19</u>
Advances to Procurement Service	-
Advances to other NGAs/GOCCs/LGUs for purchase of goods/services as authorized by	-
Release of funds to NGAs, GOCCs, LGUs for the implementation of projects	5,000,000.00
Release of other inter-agency fund transfers	5,028,919.19
Release of Intra-Agency Fund Transfers	<u>200,040,172.88</u>
Issuance of Working Fund to foreign service posts and regional consular offices	-
Issuance of NTCA by CO/ROs to ROs/Ous/POs	199,804,360.38
Issuance of funding checks by HO/CO/ROs to ROs/OU	-
Release of other intra-agency fund transfers	235,812.50
Other Disbursements	<u>20,000.00</u>
Replenishment/Liquidation of Petty Cash	20,000.00
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	-
Other disbursements	-
Reversal of Unutilized NCA	<u>20,506,654.54</u>
Adjustments	<u>-</u>
Reversion/Return of unused NCA	-
Adjustment for dishonored checks	-
Adjustment for cash shortage	-
Reversing entry for unreleased checks in previous year	-
Other adjustments - Outflow	-
Total Cash Outflows	<u>553,481,818.33</u>
Net Cash Provided by (Used in) Operating Activities	<u>27,137,618.36</u>
Cash Flows from Investing Activities	
Cash Inflows	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of Property, Plant and Equipment	-
Sale of Investments	<u>-</u>
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	<u>-</u>
Proceeds from Matured/Return of Investments	<u>-</u>
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	<u>-</u>
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	254,000.00
Purchase of land	
Payment for land improvements	
Construction of infrastructure assets	
Construction of buildings and other structures	
Purchase of machinery and equipment	254,000.00
Purchase of transportation equipment	
Purchase of furniture, fixtures and books	
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	
Grant of loans	
Total Cash Outflows	254,000.00
Net Cash Provided By (Used In) Investing Activities	(254,000.00)
Cash Flows From Financing Activities	
Cash Inflows	
Proceeds from issuance of bills and bonds	
Proceeds from issuance of bill	
Proceeds from issuance of bonds	

Proceeds from Domestic and Foreign Loans	-
Proceeds from issuance of notes payable	-
Proceeds from domestic loans	-
Proceeds from foreign loans	-
Total Cash Inflows	-
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	26,883,618.36
Effects of Exchange Rate Changes on Cash and Cash Equivalents	-
Cash and Cash Equivalents, January 1	31,552,493.85
Cash and Cash Equivalents, December 31, 2020	<u>58,436,112.21</u>

BREAKDOWN OF CASH AND CASH EQUIVALENTS:

Cash-Collecting Officer	-
Petty Cash Fund	90,000.00
Cash in Bank, LCCA	58,346,112.21
Cash, Treasury Deposits	-
Cash-MDS	-
TOTAL	<u>58,436,112.21</u>

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT
REGULAR AGENCY FUND - FUND 101
FOR THE YEAR ENDED DECEMBER 31, 2020
(in thousand pesos)

Particulars	Budgeted Amounts		Actual Amounts on Comparable Basis	Difference Final Budget and Actual
	Original	Final		
	Notes			
RECEIPTS				
Tax Revenue	-	-	-	-
Services and Business Income	-	-	-	-
Assistance and Subsidy	-	-	-	-
Shares, Grants and Donations	-	-	-	-
Gains	-	-	-	-
Others	-	-	-	-
Trust Receipts	-	-	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PAYMENTS				
Personnel Services	15 195,131	212,212	210,347	1,865
Maintenance and Other Operating Expenses	16 24,707	152,262	124,364	27,898
Capital Outlay	9 -	1,160	254	906
Financial Expenses				-
Other Disbursement				-
Remittance to National Treasury				-
Reversal of Unutilized NCA				-
Total Payments	<u>219,838</u>	<u>365,634</u>	<u>334,965</u>	<u>30,669</u>
NET RECEIPTS/PAYMENTS	<u>(219,838)</u>	<u>(365,634)</u>	<u>(334,965)</u>	<u>(30,669)</u>

This statement should be read in conjunction with the accompanying notes.

Certified Correct:


JAYSON R. VERZON
Budget Officer

Verified the Actual Amount:


EMMA A. REYES
Chief Accountant

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of December 31, 2020

Department: Department of the Interior and Local Government
Region/Province/City: Region II, Ilogosara City
Fund: 101

Current Year Appropriations
Supplemental Appropriations
Continuing Appropriations

Particulars	IACCS CODE	Appropriations				Allotments				Current Year Obligations					Total
		Authorized Appropriation	Adjusted Appropriations	Allotments Received	Adjustments With/Without estigian	Transfer or To	Transfer From	Adjusted Total Allotments	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31			
I. AGENCY SPECIFIC BUDGET															
Operations															
Regular Appropriation		235,072.64	235,072.64	235,072.64											
PS		647,111.31	647,111.31	647,111.31											
MDC-J		-	-	-											
Capital Outlay		-	0.00	0.00											
POC		-	0.00	0.00											
TOTAL REGULAR APPROPRIATION		882,983.95	882,983.95	882,983.95				177,234.66	211,966.18	223,273.22	284,997.42				
Centrally-Managed Funds															
Maintenance & Other Operating Expenses															
LAW, WASH and IP Investments Expenses															
Grant Management Expenses (GME) Special Purpose Fund - GME (Local) (104)	3102000000000000	38,823.83	38,823.83	38,823.83				38,823.83	10,000.00	6,548.16	22,477.67				
Grant Management Expenses (GME) Special Purpose Fund - GME (Local) (104)	1000000000000000	20,000.00	20,000.00	20,000.00				20,000.00	20,000.00	-	0.00				
Grant Management Expenses (GME) Special Purpose Fund - GME (Local) (104)	1000000000000000	1,340,000.00	1,340,000.00	1,340,000.00				1,340,000.00	169,000.00	530,000.00	310,000.00				
Enhancement of Barangay Information System	3101000000000000	12,471.88	12,471.88	12,471.88				12,471.88	500.00	2,665.36	3,306.52				
Civil Society Organizations/People's Participation Partnership Program	3101000000000000	75,729.91	75,729.91	75,729.91				75,729.91	37,666.62	-	38,063.29				
Support for the Assistance to Municipalities	3101000000000000	301,186.72	301,186.72	301,186.72				301,186.72	269,652.92	-	31,533.80				
Monitoring and Evaluation of the Assistance to Municipalities	2000000000000000	1,301,340.00	1,301,340.00	1,301,340.00				1,301,340.00	4,110.00	3,915,577.00	1,187,037.00				
Monitoring and Evaluation of the Conditional Matching Grant to Provinces	2000000000000000	508,048.38	508,048.38	508,048.38				508,048.38	96,049.00	327,041.90	7,957.41				
Decentralization and Federalism Program	3101000000000000	1,428,351.72	1,428,351.72	1,428,351.72				1,428,351.72	126,727.00	151,387.56	750,888.06				
Executive Information System	3101000000000000	500.00	500.00	500.00				500.00	-	-	-				
Support for Local Governance Program (SLGP)	3101000000000000	24,000.00	24,000.00	24,000.00				24,000.00	-	-	-				
Support for Public Water Supply	3101000000000000	17,330.00	17,330.00	17,330.00				17,330.00	-	-	17,330.00				
Local Governance Performance Management Program-Performance-Based Challenge (LGP-PM-PC)	3101000000000000	33,000.00	33,000.00	33,000.00				33,000.00	-	27,500.00	5,500.00				
TOTAL CENTRALLY-MANAGED FUNDS		5,193,745.44	5,193,745.44	5,193,745.44				5,193,745.44	784,318.92	712,363.97	2,199,344.83				
TOTAL		882,983.95	882,983.95	882,983.95				1,273,131.93	946,218.79	935,643.19	2,842,442.25				

Certified Correct: _____ Date: _____

Recommending Approval: _____ Date: _____


EMMA ADDIN-REYES, CPA
Chief Accountant


JONATHAN PAUL J. LEISEN, JR., CESO III
Regional Director

STATEMENT OF APPROPRIATIONS, ALLOTMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES
As of December 31, 2020

Department: Department of the Interior and Local Government
Region/Provincial/ City: Region 02, Ilog-Iloilo City
Fund: 101

Current Year Appropriations
Supplemental Appropriations
Continuing Appropriations

Particulars	Current Year Disbursements					Total	Unreleased Appropriation	Unobligated Allotment	Balance	
	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	20=(16+17+18+19)				21=(10+15)	Unpaid Obligations (15-20) + (21-24)
	16	17	18	19	20=(16+17+18+19)	21=(10+15)	22=(10+15)	23=(15-20)	24	
I. AGENCY SPECIFIC BUDGET										
Operations										
Regular Appropriation										
PG		210,000.00				210,000.00				
MCOE	137,554.40	1,000.16	48,638.67		217,112.07	426,152.61	26,872.64			
Capital Outlay								240,528.70		
POC										
TOTAL REGULAR APPROPRIATION	137,554.40	211,800.16	48,638.67		217,112.07	818,182.81	26,872.64	240,528.70		
Centrally-Managed Funds										
Maintenance & Other Operating Expenses										
LAN, WAN and IP Telephony Expenses										
General Management Expenses (GME) Special Purpose Fund - CDMV/ROZELI FUND		11,863.26	16,948.16		22,817.87	39,433.63	0.00			
General Management Expenses (GME) Special Purpose Fund - BUCOGA		682,000.00			8,336.75	20,000.00	0.00			
Enhancement of Barangay Information System	5,000.00		530,000.00		316,000.00	1,349,000.00	0.00			
Chief Social Organization/People's Participation Partnership Program	37,652.52		2,865.36		9,395.36		0.00	3,108.52		
Support for the Assistance to Municipalities	1,287.20		19,226.00		66,920.62		0.00	18,828.50		
Monitoring and Evaluation of the Assistance to Municipalities	55,000.00				301,108.72		0.00			
Monitoring and Evaluation of the Conditional Matching Grant to Provinces	47,707.07		716,410.00		870,233.00		0.00			
Democratization and Federation Program	262,680.40		131,387.56		474,088.93		0.00			
Executive Information System							162,620.68			
Support for Local Governance Programs (SLGP)	24,000.00				24,000.00		600.00			
Support for Public Water Supply					17,330.00		0.00			
Local Governance Performance Management Program-Performance Based Challenge F					27,900.00		0.00	5,500.00		
TOTAL CENTRALLY-MANAGED FUNDS	729,424.13	1,134,811.77	772,263.97		1,823,021.48	4,205,205.39	183,120.68		729,319.37	
TOTAL	967,898.68	1,346,911.95	771,898.84		1,846,112.55	4,821,488.09	186,993.32		979,248.97	

Certified Correct

Recommending Approval


JONATHAN P. LEUSEN, JR., CESO III
Regional Director


EMMA ADUN-STEPES, CPA
Chief Accountant

Date

Date

SUMMARY OF APPROPRIATIONS, ALLIEMENTS, OBLIGATIONS, DISBURSEMENTS AND BALANCES BY OBJECT OF EXPENDITURES

Department: Department of the Interior and Local Government
 Region: Region III, Taguig-City
 Fund: 01

Current Year Obligations
 Current Year Appropriations
 Current Year Commitments

Particulars	METS CODE	Appropriations						Adjustments					Current Year Obligations			
		Available Appropriation	Appropriation/Transfer (Suppl./Trans. Replenishment)	Adjusted Appropriations	Minimums Reserved (trans./Programs)	Adjustments/With (trans./Programs)	Transfer To	Transfer From	Adjusted Total Adjustments	1st Quarter ending March 31	2nd Quarter ending June 30	3rd Quarter ending Sept. 30	4th Quarter ending Dec. 31	Total		
AGENCY SERVICES SUPPORT																
PERSONAL SERVICES																
TOTAL		131,085,000.00	5,500,000.00	142,411,000.00	12,102,000.00	156,013,000.00	506,000.00	151,517,000.00	16,227,000.00	37,122,000.00	28,490,000.00	35,342,000.00	141,475,000.00			
OTHER COMPENSABLES																
TOTAL		131,085,000.00	5,500,000.00	142,411,000.00	12,102,000.00	156,013,000.00	506,000.00	151,517,000.00	16,227,000.00	37,122,000.00	28,490,000.00	35,342,000.00	141,475,000.00			
AGENCY SERVICES SUPPORT																
PERSONAL SERVICES																
TOTAL		131,085,000.00	5,500,000.00	142,411,000.00	12,102,000.00	156,013,000.00	506,000.00	151,517,000.00	16,227,000.00	37,122,000.00	28,490,000.00	35,342,000.00	141,475,000.00			

Grant, Subsidy and Contributions																				
Subsidy to WGA																				
Financial Assistance to L.O.S.B.																				
Subsidies - Other																				
Taxes Insurance Premium and other Fees																				
Taxes, Dues and Licenses																				
Poppy Beach Programs																				
Insurance Expense																				
Other MOOE																				
Advertising Expense	137,534.48	1,500.18	48,838.87	917,112.07	496,182.91															
Representation Expense																				
Printing and Binding Expense																				
Transportation and Cellular Expense	98,792.00	1,900.16	39,278.40		88,268.58															
Swirl-eeen Expense																				
Building & Structures	88,742.43		30,359.47	217,112.07	319,214.03															
Motor Vehicles																				
Equipment																				
Financial Lease																				
Other Subsidies Expense																				
TOTAL MOOE	356,063.06	344,981.30	345,999.84	1,329,137.25	3,265,488.07															
SCDF - Subsidies - Others	395,000.00	192,000.00	530,000.00	318,000.00	1,348,000.00															
TOTALS	952,395.06	1,348,381.95	771,999.84	1,848,137.25	4,951,488.07															

Certified Correct: 
HARRISON P. SPECTOR, CPA
 NO. 180404 of October 18

Date

Certified Correct:


EMMA ADOUR-RENTES, CPA
 Chief Accountant

Date

Recommending Approval


JONATHAN P. SPECTOR, JR., CEO
 Senior Director

Date

Certified Correct:


HARRISON P. SPECTOR, CPA
 Chief Accountant

Date

Certified Correct:


JONATHAN P. SPECTOR, JR., CEO
 Senior Director

Date

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

TRIAL BALANCE
 As of December 31, 2020
General Fund 102

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
Cash, Treasury Deposits	1-01-04-010	-	
Office Equipment	1-06-05-020	75,691.58	
Accumulated Depreciation - OE	1-06-05-021		71,906.99
Information and Communication Tech. Equipment	1-06-05-030	288,000.00	
Accumulated Depreciation - ICT	1-06-05-031		273,600.00
Communication Equipment	0-06-05-070	45,654.14	
Accumulated Depreciation - CE	1-06-05-071		43,371.42
Motor Vehicle	1-06-06-010	1,196,783.89	
Accumulated Depreciation - MV	1-06-06-011		1,136,944.70
Furnitures and Fixtures	1-06-07-010	240,843.13	
Accumulated Depreciation - F/F	1-06-07-011		228,800.97
Other Assets	1-99-99-990	663,615.13	
Accumulated Surplus/(Deficit)	3-01-01-010		755,963.79
TOTAL		2,510,587.87	2,510,587.87

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

CONDENSED STATEMENT OF FINANCIAL POSITION

As of December 31, 2020

General Fund 102

ASSETS

Current Assets

Cash and Cash Equivalents
 Receivables
 Inventories
 Other Current Assets

Total Current Assets

Non-Current Assets

Property, Plant & Equipment
 Less: Accum. Depreciation

Total Non-Current Assets

Other Non-Current Assets

Other Non-Current Assets

Total Other Non-Current Assets

TOTAL ASSETS

LIABILITIES

Current Liabilities

Financial Liabilities
 Inter-Agency Payables
 Intra-Agency Payables

Total Current Liabilities

Non Current Liabilities

Other Payables

Total Non Current Liabilities

Total Liabilities

EQUITY

Accumulated Surplus/(Deficit)

TOTAL LIABILITIES & EQUITY

-

-

-

-

-

1,846,972.74

1,754,624.08

92,348.66

663,615.13

663,615.13

755,963.79

-

-

-

-

-

-

-

755,963.79

755,963.79

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

DETAILED STATEMENT OF FINANCIAL POSITION
 As of December 31, 2020
General Fund 102

ASSETS**Current Assets****Cash and Cash Equivalents**

Cash on Hand	-
Cash Collecting Officer	-
Petty Cash Fund	-
Cash in Bank- Local Currency	-
Cash in Bank, LCCA	-
Treasury/Agency Cash Accounts	-
Cash Treasury Deposits/Agency Deposit, Regular	-
Cash-Modified Disbursement System	-

Receivables

Inter-Agency Receivables	-
Due from NGAs	-
Due from LGUs	-
Other Receivables	-
Receivables, Disallowances/Charges	-
Other Receivables	-

Inventories

Inventory Held for Consumption	-
Office Supplies Inventory	-

Other Current Assets

Advances	-
Advances to Officers and Employees	-
Prepaid Insurance	-
Prepaid Insurance	-

Total Current Assets**Non- Current Assets****Property, Plant & Equipment**

	92,348.65
Land	-
Land	-
Land Improvement	-
Other Land Improvements	-
Less: Accum. Depreciation- Other Land Impr.	-
Net Value	-
Buildings and Other Structures	-
Office Building	-
Less: Accumulated Depreciation Office Bldg.	-
Net Value	-
Machinery and Equipment	20,467.31
Machinery	-
Less: Accum. Depreciation- Machinery	-
Net Value	-

Office Equipment	75,691.58
Less: Accum. Depreciation- Office Equip.	71,906.99
Net Value	<u>3,784.59</u>
Information and Communication Tech.	288,000.00
Less: Accum. Depreciation- ICT	273,600.00
Net Value	<u>14,400.00</u>
Communication Equipment	45,654.14
Less: Accum. Depreciation- Comm. Equip.	43,371.42
Net Value	<u>2,282.72</u>
Transportation Equipment	59,839.19
Motor Vehicle	1,196,783.89
Less: Accum. Dpreciation- Trans. Equip.	1,136,944.70
Net Value	<u>59,839.19</u>
Funitures and Fixtures and Books	12,042.16
Funitures and Fixtures	240,843.13
Less: Accum. Depreciation- Furn. & Fix.	228,800.97
Net Value	<u>12,042.16</u>
Books	-
Library Books	
Less: Accum. Depreciation- Library Books	
Net Value	<u>-</u>
Leased Asset-Machinery & Equipment	
Other Property, Plant and Equipment	-
Other PPE	
Less: Accum. Depreciation- Other PPE	
Net Value	<u>-</u>
Other Non-Current Assets	663,615.13
Other Non-Current Assets	663,615.13
Total Non-Current Assets	<u>755,963.79</u>
TOTAL ASSETS	<u>755,963.79</u>
LIABILITIES AND EQUITY	
LIABILITIES	
Current Liabilities	
Financial Liabilities	-
Payables	-
Accounts Payable	
Inter-Agency Payables	-
Due to BIR	
Due to GSIS	
Due to Pag-ibig	
Due to Phil. Health	
Due to NGAs	
Intra-Agency Payables	-
Due to Central Office	
Total Current Liabilities	<u>-</u>

Non-Current Liabilities

Other Payables
Other Payables

-

Total Non-Current Liabilities

-

Total Liabilities

-

Equity

Equity
Accumulated Surplus/(Deficit)

755,963.79
755,963.79

Total Equity

755,963.79

TOTAL LIABILITIES & EQUITY

755,963.79

Prepared by:


PAUL M. FIESTA
Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
 For the period ended December 31, 2020
General Fund 102

Revenue

Assistance and Subsidy

-

Total Revenue

-

Less: Current Operating Expenses

Personnel Services

-

Maintenance and Other Operating Expenses

-

Non-Cash Expenses

-


Total Current and Operating Expenses

-

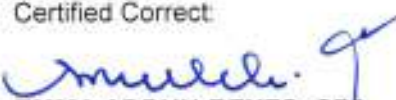
Surplus/(Deficit) from Operations

-

Prepared by


PAUL M. FIESTA
 Accountant II

Certified Correct:


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 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

DETAILED STATEMENT OF FINANCIAL PERFORMANCE
 For the period ended December 31, 2020
General Fund 102

Revenue		
Service and Business Income		
Training/Seminar Fees		-
Total Service and Business Income		-
Assistance and Subsidy		
Subsidy Income from National Government		-
Subsidy from Other National Government		-
Assistance from Local Government Units		-
Total Assistance and Subsidy		-
Total Revenue		-
Less: Current Operating Expenses		
Personnel Services		
Salaries and Wages		
Salaries and Wages-Regular		-
Total Salaries and Wages		-
Other Compensation		
Personal Economic Relief Allowance		-
Representation Allowance		-
Transportation Allowance		-
Clothing/Uniform Allowance		-
Productivity Incentive Allowance		-
Overtime Pay		-
Total Other Compensation		-
Personnel Benefit Contribution		
Retirement and Life Insurance Premium Contribution		-
Pag-IBIG Contribution		-
Phil. Health Contribution		-
Employees Compensation Insurance Premiums		-
Total Personnel Benefit Contribution		-
Other Personnel Benefits		
Other Personnel Benefits		-
Total Other Personnel Benefits		-
Total Personnel Services		-
Maintenance and Other Operating Expenses		
Traveling Expenses		
Traveling Expenses - Local		-
Total Traveling Expenses		-
Training and Scholarship Expenses		
Training Expenses		-
Total Training and Scholarship Expenses		-
Supplies and Materials Expenses		
Office Supplies Expenses		-
Accountable Forms Expenses		-
Fuel, Oil and Lubricants Expenses		-
Other Supplies/Materials Expense		-
Total Supplies and Materials Expenses		-

Utility Expenses	
Water Expense	-
Electricity Expense	-
Total Utility Expenses	<u>-</u>
Communication Expenses	
Postage and Courier Services	-
Telephone Expenses	-
Internet Subscription Expenses	-
Total Communication Expenses	<u>-</u>
Awards/Rewards and Prizes	
Award/Rewards (Death Benefit) Expenses	-
Prizes	-
Total Awards/Rewards and Prizes	<u>-</u>
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expense	-
Total Confidential, Intelligence and Extraordinary Expenses	<u>-</u>
Professional Services	
Consultancy Services	-
Total Professional Services	<u>-</u>
General Services	
Security Services	-
Other General Services	-
Total General Services	<u>-</u>
Repairs and Maintenance	
Repair & Maintenance - Building and Other Structures	-
Repair & Maintenance - Machinery and Equipment	-
Repair & Maintenance - Transportation Equipment	-
Repair & Maintenance - Other PPE	-
Total Repairs and Maintenance	<u>-</u>
Financial Assistance/Subsidy	
Financial Assistance to NGAs	-
Financial Assistance to LGUs	-
Total Financial Assistance/Subsidy	<u>-</u>
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	-
Fidelity Bond Premiums	-
Insurance Expense	-
Total Taxes, Insurance Premiums and Other Fees	<u>-</u>
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	-
Transportation and Delivery Expenses	-
Rent Expense	-
Membership Dues and Contributions to Organization	-
Subscription Expense	-
Donations	-
Other MOE	-
Total Other Maintenance and Operating Expenses	<u>-</u>
Total Maintenance and Other Operating Expenses	<u>-</u>

Non-Cash Expenses

Depreciation

Depreciation - Bldg. & Other Structures
Depreciation - Machinery and Equipment
Depreciation - Transportation Equipment
Depreciation - Furniture, Fixtures and Books
Depreciation - Other PPE

-
-
-
-
-

Total Depreciation

Amortization

Impairment Loss

Losses

Loss on Sale of PPE

-
-

Total Losses

Total Non-Cash Expenses

Total Current Operating Expenses

Surplus/(Deficit) from Operations

Prepared by:


PAUL M. FIESTA
Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

STATEMENT OF CHANGES IN EQUITY

As of December 31, 2020

General Fund 102

	Accumulated Surplus/(Deficit)
Balance, Jan. 1, 2020	755,963.79
Prior period adjustments	-
Restated Balance	755,963.79
 Changes in Equity for the Calendar Year	
Suplus for the period	-
Adjustment of net revenue recognized directly in net assets/equity 1	-
Balance, December 31, 2020	755,963.79

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
 Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 Region 02, Tuguegarao City

STATEMENT OF CASH FLOWS
 For the period ended December 31, 2020

<u>General Fund 102</u>	<u>2020</u>
<u>Cash Flow from Operating Activities</u>	
Cash Inflows	
Receipt of Notice of Cash Allocation (NCA)	-
Receipt of Notice of Cash Allocation (NTA)	-
Receipt of Inter-Agency Transfer	-
Refund of Unexpended-Advances to Officers and Emp.	-
Receipt from payment of Disallowance	-
Receipt of Miscellaneous Collections	-
Total Cash Inflows	-
Cash Outflows	
Remittance to National Treasury	-
Payment of Operating Expenses	-
Purchase of Office supplies Inventories:	-
Refund of Withholding Tax Withheld	-
Payment of cash advances to officers and employees	-
Remittance to:	-
GSIS	-
Pag-ibig	-
Phil. Health	-
Total Cash Outflows	-
Net Cash Provided by (Used in) Operating Activities	-
<u>Cash Flow from Investing Activities</u>	
Cash Inflows	
Proceeds from Sale of Investment Property	-
Proceeds from Sale/Disposal of PPE	-
Total Cash Inflows	-
Cash Outflows	
Cash Purchase of Property/Plant and Equipment (PPE)	-
Total Cash Outflows	-
Net Cash Flows Provided by (Used In) Investing Activities	-
<u>Cash Flow from Financing Activities</u>	
Cash Inflows	
Cash Outflows	
Cash Provided by/(Used in) Financing Activities	-
Increase/(Decrease) in Cash and Cash Equivalents	-
Cash and Cash Equivalents, January 1, 2020	-
Cash and Cash Equivalents, December 31, 2020	-
BREAKDOWN OF CASH AND CASH EQUIVALENTS:	
Cash-Collecting Officer	-
Petty Cash Fund	-
Cash in Bank, LCCA	-
Cash, Treasury Deposits	-
Cash-MDS	-
TOTAL	-

Prepared by



PAUL M. FIESTA
Accountant II

Certified Correct:



EMMA ADDUN-REYES, CRA
Chief Accountant