



Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
Region 02
Regional Government Center, Carig Sur, Tuguegarao City, Cagayan
<http://region2.dilg.gov.ph>

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, 2022 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 International 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. NEUSEN, JR., CESO III
Regional Director

Jan. 24. 2023
Date signed

Jan. 24. 2023
Date signed

**PRE-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2022**

GENERAL FUND 101

Sheet 1


PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Cash-Collecting Officer	1-01-01-010	75,076.00	
Petty Cash Fund	1-01-01-020	75,000.00	
Cash in Bank, LCCA	1-01-02-020	8,273,307.10	
Cash, Treasury Deposits	1-01-04-010	20,015,536.61	
Office Supplies Inventory	1-04-04-010	291,905.70	
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		11,221,074.98
Machinery	1-06-05-010	1,151,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		426,874.84
Office Equipment	1-06-05-020	1,162,482.28	
Accum Depreciation, OE	1-06-05-021		921,598.96
ICT Equipment	1-06-05-030	3,802,857.63	
Accumulated Depreciation, ICT	1-06-05-031		3,173,201.20
Motor Vehicle	1-06-06-010	11,904,983.00	
Accum Depreciation, MV	1-06-06-011		9,575,241.68
Construction in Progress - Building &Other Structures	1-06-10-030	12,952,411.14	
Other PPE	1-06-99-990	615,684.83	
Accum Depreciation, Other PPE	1-06-99-991		188,955.00
Computer Software	1-08-01-020	426,345.63	
Accum Amortization, Computer Software	1-08-01-021		426,345.63
Advance to Contractors	1-99-02-010	1,254,440.73	
Prepaid Insurance	1-99-02-050	47,411.59	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		9,646,693.05
Due to BIR	2-02-01-010		108,315.87
Due to GSIS	2-02-01-020		24,147.11
Due to Pag-ibig	2-02-01-030		31,603.26
Due to Philhealth	2-02-01-040		18,606.10
Due to NGAs	2-02-01-050		1,938,913.58
Guaranty Deposit Payable	2-04-01-040		1,551,129.11
Other Payables	2-99-99-990		92,672.63
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		49,939,019.43
<u>INCOME</u>			
Fines and Penalties	4-02-01-140		7,676.78
Interest Income	4-02-02-210		1,858.91
Subsidy from NG	4-03-01-010		273,970,414.36
Subsidy from Central Office	4-03-01-060		275,025,718.31
		87,936,694.02	638,296,234.49

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<i>Total carried forward</i>			
EXPENSES		87,936,694.02	638,296,234.49
Salaries and Wages - Regular	5-01-01-010	152,722,057.91	
Personal Economic Relief Allowance (PERA)	5-01-02-010	5,678,636.36	
Representation Allowance (RA)	5-01-02-020	6,852,875.00	
Transportation Allowance (TA)	5-01-02-030	6,756,375.00	
Clothing/Uniform Allowance	5-01-02-040	1,441,441.60	
Overtime Pay	5-01-02-130	62,893.48	
Year-End Bonus	5-01-02-140	12,778,376.85	
Cash Gift	5-01-02-150	1,186,000.00	
Other Bonuses & Allowances	5-01-02-990	687,000.00	
Collective Negotiation Agreement (CNA) Incentive	5-01-02-990-11	4,619,079.02	
Productivity Enhancement Incentive (PEI)	5-01-02-990-12	1,176,000.00	
Performance Based Bonus	5-01-02-990-14	5,913,201.91	
Mid Year Bonus	5-01-02-990-36	12,722,688.00	
Retirement and Life Insurance Premiums(RLIP)	5-01-03-010	18,598,734.07	
Pag-ibig Contribution	5-01-03-020	286,400.00	
Philhealth Contribution	5-01-03-030	2,910,077.62	
Employees Compensation Insurance Premiums(ECIP)	5-01-03-040	287,800.00	
Terminal Leave Benefits	5-01-04-030	7,008,291.20	
Loyalty Award	5-01-04-990-15	180,000.00	
Other Personnel Benefits	5-01-04-990-99	8,542,835.93	
Traveling Expenses - local	5-02-01-010	4,512,509.72	
Training Expenses	5-02-02-010	19,991,359.17	
Office Supplies Expenses	5-02-03-010	2,782,940.40	
Accountable Forms	5-02-03-020	29,600.00	
Drugs and Medicine Expense	5-02-03-070	81,077.05	
Medical and Dental Laboratories Expense	5-02-03-080	29,167.50	
Fuel, Oil and Lubricants	5-02-03-090	2,649,713.00	
Semi-Expendable Expense-OE	5-02-03-210-02	323,632.00	
Semi-Expendable Expense-ICT	5-02-03-210-03	3,476,199.48	
Semi-Expendable Expense-Furniture & Fixture	5-02-03-220-01	207,335.00	
Other Supplies/Materials Expense	5-02-03-990	1,510,522.62	
Water Expense	5-02-04-010	222,483.73	
Electricity Expense	5-02-04-020	1,948,243.66	
Postage and Courier Services	5-02-05-010	35,740.00	
Telephone Expense- mobile	5-02-05-020-01	1,139,420.99	
Telephone Expense- landline	5-02-05-020-02	193,150.19	
Internet Expense	5-02-05-030	1,062,353.98	
Award/Rewards Expense	5-02-06-010	4,189,000.00	
Prizes	5-02-06-020	1,233,300.00	
Extraordinary & Miscellaneous Expense	5-02-10-030	135,600.00	
Security Services	5-02-12-030	602,481.26	
Other General Services	5-02-12-990	41,243,995.30	
Repair & Maintenance, Office Bldg.	5-02-13-040	1,654,652.86	
Repair & Maintenance, OE	5-02-13-050-02	101,995.48	
Repair & Maintenance, ICT	5-02-13-050-03	141,199.00	
Repair & Maintenance, MV	5-02-13-060	918,148.52	
Repair & Maintenance, F&F	5-02-13-070	1,670.00	
Financial Assistance to LGUs	5-02-14-030	192,000,000.00	
Subsidy-OTHERS	5-02-14-990	12,787,522.95	
Taxes Duties and Licenses	5-02-15-010	33,855.82	
Fidelity Bond Premiums	5-02-15-020	237,302.25	
Insurance Expense	5-02-15-030	211,337.33	
Printing/Publication Expense	5-02-99-020	841,878.20	
Transport/Delivery Expense	5-02-99-040	7,347.00	
Rent Expense-Motor Vehicle	5-02-99-050-03	793,210.00	
Subscription Expense	5-02-99-070	152,746.57	
Depreciation, Buildings and Other Structures	5-05-01-040	720,347.72	
Depreciation, ICT, Machinery and Equipment	5-05-01-050	725,137.60	
Depreciation, Motor Vehicle	5-05-01-060	863,057.46	
Amortization, Computer Software	5-05-02-010-02	60,019.96	
Loss on Sale of Asset	5-05-04-080	97,522.75	
		638,296,234.49	638,296,234.49

Prepared by:


NHESLIE M. CALATA
 Administrative Assistant III

Certified Correct:



EMMA ADDUN-REYES, CPA
 Chief Accountant

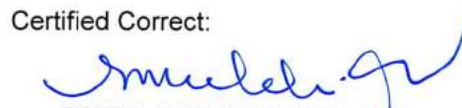
**POST-CLOSING TRIAL BALANCE
AS OF DECEMBER 31, 2022**

GENERAL FUND 101

Sheet 1

PARTICULARS	ACCOUNT CODE	FINAL	
		DEBIT	CREDIT
<u>ASSETS</u>			
Cash-Collecting Officer	1-01-01-010	75,076.00	
Petty Cash Fund	1-01-01-020	75,000.00	
Cash in Bank, LCCA	1-01-02-020	8,273,307.10	
Office Supplies Inventory	1-04-04-010	291,905.70	
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		11,221,074.98
Machinery	1-06-05-010	1,151,000.00	
Accumulated Depreciation, Machinery	1-06-05-011		426,874.84
Office Equipment	1-06-05-020	1,162,482.28	
Accum Depreciation, OE	1-06-05-021		921,598.96
ICT Equipment	1-06-05-030	3,802,857.63	
Accumulated Depreciation, ICT	1-06-05-031		3,173,201.20
Motor Vehicle	1-06-06-010	11,904,983.00	
Accum Depreciation, MV	1-06-06-011		9,575,241.68
Construction in Progress - Building & Other Structures	1-06-10-030	12,952,411.14	
Other PPE	1-06-99-990	615,684.83	
Accum Depreciation, Other PPE	1-06-99-991		188,955.00
Computer Software	1-08-01-020	426,345.63	
Accum Amortization, Computer Software	1-08-01-021		426,345.63
Advance to Contractors	1-99-02-010	1,254,440.73	
Prepaid Insurance	1-99-02-050	47,411.59	
<u>LIABILITIES</u>			
Accounts Payable	2-01-01-010		9,646,693.05
Due to BIR	2-02-01-010		108,315.87
Due to GSIS	2-02-01-020		24,147.11
Due to Pag-ibig	2-02-01-030		31,603.26
Due to Philhealth	2-02-01-040		18,606.10
Due to NGAs	2-02-01-050		1,938,913.58
Guaranty Deposit Payable	2-04-01-040		1,551,129.11
Other Payables	2-99-99-990		92,672.63
<u>EQUITY</u>			
Accumulated Surplus/(Deficit)	3-01-01-010		28,569,610.71
<u>INCOME</u>			
		67,921,157.41	67,921,157.41

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, 2022

2022

ASSETS**Current Assets**

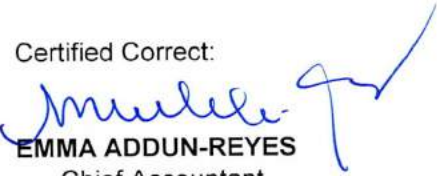
Cash and Cash Equivalents	8,423,383.10
Cash on Hand	150,076.00
Cash-Collecting Officers	75,076.00
Petty Cash	75,000.00
Cash in Bank-Local Currency	8,273,307.10
Cash in Bank-Local Currency, Current Account	8,273,307.10
Inventories	291,905.70
Inventory Held for Consumption	291,905.70
Office Supplies Inventory	291,905.70
Other Current Assets	1,301,852.32
Prepayments	1,301,852.32
Advance to Contractors	1,254,440.73
Prepaid Insurance	47,411.59
Total Current Assets	10,017,141.12
Property, Plant and Equipment	31,964,550.30
Land	1,637,400.00
Land	1,637,400.00
Accumulated Impairment Losses- Land	-
Net Value	1,637,400.00
Non - Current Assets	158.30
Land Improvements	158.30
Other Land Improvements	6,332.00
Accumulated Depreciation-Other Land Improvements	(6,173.70)
Net Value	158.30
Buildings and Other Structures	13,023,444.80
Buildings	24,244,519.78
Accumulated Depreciation-Buildings	(11,221,074.98)
Net Value	13,023,444.80
Machinery and Equipment	1,594,664.91
Machinery	1,151,000.00
Accumulated Depreciation-Machinery	(426,874.84)
Net Value	724,125.16
Office Equipment	1,162,482.28
Accumulated Depreciation-Office Equipment	(921,598.96)
Net Value	240,883.32
Information and Communication Technology Equipment	3,802,857.63
Accumulated Depreciation-Information and Communication Technology Equipment	(3,173,201.20)
Net Value	629,656.43
Communication Equipment	0.00
Accumulated Depreciation-Communication Equipment	-
Net Value	0.00

Transportation Equipment	<u>2,329,741.32</u>
Motor Vehicles	11,904,983.00
Accumulated Depreciation-Motor Vehicles	(9,575,241.68)
Net Value	<u>2,329,741.32</u>
Other Property, Plant and Equipment	<u>426,729.83</u>
Other Property, Plant and Equipment	615,684.83
Accumulated Depreciation-Other Property, Plant and Equipment	(188,955.00)
Net Value	<u>426,729.83</u>
Construction in Progress	<u>12,952,411.14</u>
Construction in Progress-Buildings and Other Structures	12,952,411.14
Intangible Asset	-
Computer Software	426,345.63
Accumulated Amortization-Computer Software	(426,345.63)
Net Value	-
Total Non-Current Assets	<u>31,964,550.30</u>
TOTAL ASSETS	<u>41,981,691.42</u>
LIABILITIES	
Liabilities	
Current Liabilities	
Financial Liabilities	<u>9,646,693.05</u>
Payables	<u>9,646,693.05</u>
Accounts Payable	9,646,693.05
Inter-Agency Payables	<u>2,121,585.92</u>
Due to BIR	108,315.87
Due to GSIS	24,147.11
Due to Pag-IBIG	31,603.26
Due to PhilHealth	18,606.10
Due to NGAs	1,938,913.58
Due to GOCCs	-
Trust Liabilities	<u>1,551,129.11</u>
Guaranty/Security Deposits Payable	1,551,129.11
Other Payables	<u>92,672.63</u>
Other Payables	92,672.63
Total Current Liabilities	<u>13,412,080.71</u>
TOTAL LIABILITIES	<u>13,412,080.71</u>
Net Assets/Equity	
Equity	
Government Equity	<u>28,569,610.71</u>
Accumulated Surplus/(Deficit)	28,569,610.71
Total Net Assets/Equity	<u>28,569,610.71</u>
TOTAL LIABILITIES AND EQUITY	<u>41,981,691.42</u>

Prepared by:


PAUL M. FIESTA
Accountant II

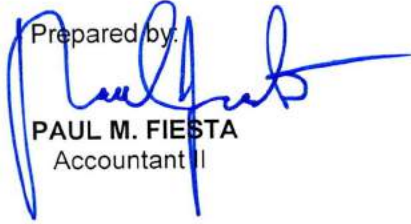
Certified Correct:


EMMA ADDUN-REYES
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, 2022

	<u>2022</u>
ASSETS	
Current Assets	
Cash and Cash Equivalents	8,423,383.10
Inventories	291,905.70
Other Current Assets	1,301,852.32
Total Current Assets	10,017,141.12
Non-Current Assets	
Property, Plant and Equipment	31,964,550.30
Intangible Assets	-
Total Non-Current Assets	31,964,550.30
Total Assets	41,981,691.42
LIABILITIES	
Current Liabilities	
Financial Liabilities	9,646,693.05
Inter-Agency Payables	2,121,585.92
Trust Liabilities	1,551,129.11
Other Payables	92,672.63
Total Current Liabilities	13,412,080.71
Total Liabilities	13,412,080.71
NET ASSETS/EQUITY	
Accumulated Surplus/(Deficit)	28,569,610.71
Total Net Assets/Equity	28,569,610.71
TOTAL LIABILITIES AND EQUITY	41,981,691.42

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 PERFORMANCE
GENERAL FUND 101
For the period ended December 31, 2022

	<u>2022</u>
Total Revenue	<u>9,535.69</u>
Fines and Penalties	7,676.78
Interest Income	1,858.91
Less: Current Operating Expenses	
Personnel Services	
Salaries and Wages	
Salaries and Wages-Regular	152,722,057.91
Total Salaries and Wages	<u>152,722,057.91</u>
Other Compensation	
Personal Economic Relief Allowance (PERA)	5,678,636.36
Representation Allowance (RA)	6,852,875.00
Transportation Allowance (TA)	6,756,375.00
Clothing/Uniform Allowance	1,441,441.60
Overtime and Night Pay	62,893.48
Year-End Bonus	12,778,376.85
Cash Gift	1,186,000.00
Other Bonuses and Allowances	25,117,968.93
Total Other Compensation	<u>59,874,567.22</u>
Personnel Benefit Contributions	
Retirement and Life Insurance Premiums	18,598,734.07
Pag-IBIG Contributions	286,400.00
PhilHealth Contributions	2,910,077.62
Employees Compensation Insurance Premiums	287,800.00
Total Personnel Benefit Contributions	<u>22,083,011.69</u>
Other Personnel Benefits	
Terminal Leave Benefits	7,008,291.20
Loyalty Award	180,000.00
Other Personnel Benefits	8,542,835.93
Total Other Personnel Benefits	<u>15,731,127.13</u>
Total Personnel Services	<u>250,410,763.95</u>
Maintenance and Other Operating Expenses	
Traveling Expenses	
Traveling Expenses-Local	4,512,509.72
Total Traveling Expenses	<u>4,512,509.72</u>
Training and Scholarship Expenses	
Training Expenses	19,991,359.17
Total Training and Scholarship Expenses	<u>19,991,359.17</u>

Supplies and Materials Expenses	
Office Supplies Expenses	2,782,940.40
Accountable Forms Expenses	29,600.00
Drugs and Medicines Expenses	81,077.05
Medical, Dental and Laboratory Supplies Expenses	29,167.50
Fuel, Oil and Lubricants Expenses	2,649,713.00
Semi-Expendable Expense-OE	323,632.00
Semi-Expendable Expense-ICT	3,476,199.48
Semi-Expendable Expense-F&F	207,335.00
Other Supplies and Materials Expenses	1,510,522.62
Total Supplies and Materials Expenses	11,090,187.05
Utility Expenses	
Water Expenses	222,483.73
Electricity Expenses	1,948,243.66
Total Utility Expenses	2,170,727.39
Communication Expenses	
Postage and Courier Services	35,740.00
Telephone Expenses-mobile	1,139,420.99
Telephone Expenses-landline	193,150.19
Internet Subscription Expenses	1,062,353.98
Total Communication Expenses	2,430,665.16
Awards/Rewards and Prizes	
Awards/Rewards Expenses	4,189,000.00
Prizes	1,233,300.00
Total Awards/Rewards and Prizes	5,422,300.00
Confidential, Intelligence and Extraordinary Expenses	
Extraordinary and Miscellaneous Expenses	135,600.00
Total Confidential, Intelligence and Extraordinary Expenses	135,600.00
General Services	
Security Services	602,481.26
Other General Services	41,243,995.30
Total General Services	41,846,476.56
Repairs and Maintenance	
Repairs and Maintenance-Buildings and Other Structures	1,654,652.86
Repairs and Maintenance-Machinery and Equipment	243,194.48
Repairs and Maintenance-Transportation Equipment	918,148.52
Repairs and Maintenance-Furniture and Fixtures	1,670.00
Total Repairs and Maintenance	2,817,665.86
Taxes, Insurance Premiums and Other Fees	
Taxes, Duties and Licenses	33,855.82
Fidelity Bond Premiums	237,302.25
Insurance Expenses	211,337.33
Total Taxes, Insurance Premiums and Other Fees	482,495.40
Other Maintenance and Operating Expenses	
Printing and Publication Expenses	841,878.20
Transportation and Delivery Expenses	7,347.00
Rents-Motor Vehicles	793,210.00
Subscription Expenses	152,746.57
Total Other Maintenance and Other Operating Expenses	1,795,181.77
Total Maintenance and Other Operating Expenses	92,695,168.08

Non-Cash Expenses**Depreciation**

Depreciation-Buildings and Other Structures	720,347.72
Depreciation-Machinery and Equipment	725,137.60
Depreciation-Transportation Equipment	863,057.46
Total Depreciation	<u>2,308,542.78</u>

Amortization

Amortization-Intangible Assets	60,019.96
Total Amortization	<u>60,019.96</u>

Total Non-Cash Expenses**2,368,562.74****Current Operating Expenses****345,474,494.77****Surplus (Deficit) from Current Operations****(345,464,959.08)****Financial Assistance/Subsidy from NGAs, LGUs, GOCCs**

Subsidy from National Government	273,970,414.36
Subsidy from Central Office	275,025,718.31
Total Financial Assistance/Subsidy from NGAs, LGUs, GOCCs	<u>548,996,132.67</u>

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

Financial Assistance to Local Government Units	192,000,000.00
Subsidies-Others	12,787,522.95
Total Financial Assistance/Subsidy to NGAs, LGUs, GOCCs	<u>204,787,522.95</u>

Net Financial Assistance/Subsidy**344,208,609.72****Other Non-Operating Income****Losses**

Loss on Sale of Assets	97,522.75
Total Losses	<u>97,522.75</u>

Surplus (Deficit) for the period**(1,353,872.11)**

Prepared by


PAUL M. FIESTA
Accountant II


Certified Correct:


EMMA ADDUN-REYES
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
CONDENSED STATEMENT OF FINANCIAL PERFORMANCE
GENERAL FUND 101
For the period ended December 31, 2022

	<u>2022</u>
Revenue	
Service and Business Income	7,676.78
Interest Income	1,858.91
Total Revenue	<u>9,535.69</u>
Less: Current Operating Expenses	
Personnel Services	250,410,763.95
Maintenance and Other Operating Expenses	92,695,168.08
Non-Cash Expenses	2,368,562.74
Total Current Operating Expenses	<u>345,474,494.77</u>
Surplus/(Deficit) from Current Operations	<u>(345,464,959.08)</u>
Net Financial Assistance/Subsidy	344,208,609.72
Total Losses	<u>97,522.75</u>
Surplus/(Deficit) for the period	<u>(1,353,872.11)</u>

Prepared by:



PAUL M. FIESTA
Accountant II

Certified Correct:

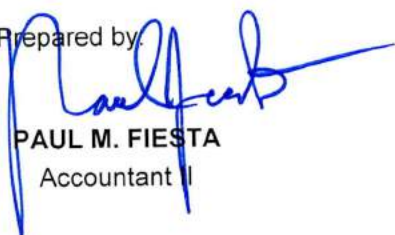


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
STATEMENT OF CHANGES IN NET ASSETS/EQUITY
GENERAL FUND 101
As of December 31, 2022

	<u>Accum. Surplus/</u> <u>2022</u>
Balance at January 1, 2022	54,043,195.92
Add/(Deduct):	
Changes in accounting policy	
Prior period errors	(4,104,176.49)
Other adjustments	-
Restated Balance at January 1, 2022	49,939,019.43
Add/(Deduct):	
Changes in Net Assets/Equity for the Calendar Year	
Surplus/(Deficit) for the period	(1,353,872.11)
Adjustment of net revenue recognized directly in net assets/equity ¹	(20,015,536.61)
Others ²	-
Balance at December 31, 2022	28,569,610.71

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, 2022
(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	-	-	-	-
Total Receipts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PAYMENTS				
Personnel Services	221,387	250,420	246,235	4,185
Maintenance and Other Operating	30,940	296,522	281,523	14,999
Capital Outlay	29,526	29,526	1,498	28,028
Financial Expenses	-	-	-	-
Other Disbursement	-	-	-	-
Total Payments	<u>281,853</u>	<u>576,468</u>	<u>529,256</u>	<u>47,212</u>
NET RECEIPTS/PAYMENTS	<u>(281,853)</u>	<u>(576,468)</u>	<u>(529,256)</u>	<u>(47,212)</u>

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

Certified Correct:


JAYSON P. VERZON
Budget Officer

Verified the Actual Amount:


EMMA A. REYES
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, 2022

2022

Cash Flows From Operating Activities

Cash Inflows

Receipt of Notice of Cash Allocation	550,792,230.07
Receipt of Notice of Cash Allocation	251,493,199.00
Receipt of Notice of Transfer of Cash Allocation	273,500,273.67
Constructive Receipt of NCA for Tax Remittance Advice (TRA)	25,798,757.40
Collection of Income/Revenues	1,858.91
Collection of other income	1,858.91
Receipt of Inter-Agency Fund Transfers	6,799,117.51
Receipt of cash for the account of NGAs/LGUs/GOCCs	-
Receipt of funds for the implementation of projects from NGAs/LGUs/GOCCs	6,799,117.51
Receipt of funds for other inter-agency transactions	-
Receipt of Intra-Agency Fund Transfers	186,271,647.10
Receipt of funds from ROs for implementation of programs/projects	186,271,647.10
Other Receipts	216,087.59
Refund of overpayment of Personnel Services	141,776.01
Refund of overpayment of Maintenance and Other Operating Expenses	10,410.38
Receipt of refund of cash advances	62,953.49
Other miscellaneous receipts	947.71
Adjustments	2,701,506.84
Restoration of cash for cancelled/lost/stale checks/ADA	2,701,506.84
Total Cash Inflows	746,782,448.02

Cash Outflows

Replenishment of Negotiated MDS Checks (for BTr)	-
Remittance to National Treasury	20,015,536.61
Payment of Expenses	430,533,456.89
Payment of personnel services	141,095,442.02
Payment of maintenance and other operating expenses	274,528,858.63
Payment of expenses pertaining to/incurred in the prior years	14,909,156.24
Liquidation of prior year's cash advances	
Purchase of Inventories	2,013,677.81
Purchase of inventory held for consumption	2,013,677.81
Grant of Cash Advances	1,619,810.87
Advances to officers and employees	1,619,810.87
Prepayments	71,889.50
Prepaid Insurance	71,889.50
Refund of Deposits	449,870.01
Payment of guaranty deposits	449,870.01

Remittance of Personnel Benefit Contributions and Mandatory Deductions	109,555,753.89
Remittance of taxes withheld not covered by TRA	1,371,864.83
Remittance to GSIS/Pag-IBIG/PhilHealth	41,679,951.25
Remittance of personnel benefits contributions	22,078,193.33
Remittance of other payables	18,626,987.08
Remittance of tax covered by Tax Remittance Advice (TRA)	25,798,757.40
Grant of Financial Assistance/Subsidy	12,737,522.95
Grant of financial assistance to NGAs/LGUs/GOCCs	12,737,522.95
Release of Inter-Agency Fund Transfers	5,800,261.18
Release of other inter-agency fund transfers	5,800,261.18
Release of Intra-Agency Fund Transfers	186,370,364.61
Issuance of NTCA by CO/ROs to ROs/Ous/POs	186,271,647.10
Release of other intra-agency fund transfers	98,717.51
Other Disbursements	29,711.50
Replenishment/Liquidation of Petty Cash	29,711.50
Reversal of Unutilized NCA	3,321,542.04
Total Cash Outflows	772,519,397.86
Net Cash Provided by (Used in) Operating Activities	<u>(25,736,949.84)</u>
Cash Flows from Investing Activities	
Cash Inflows	
Proceeds from Sale/Disposal of Property, Plant and Equipment	6,600.00
Total Cash Inflows	6,600.00
Cash Outflows	
Purchase/Construction of Property, Plant and Equipment	10,315,960.79
Purchase of machinery and equipment	49,119.65
Purchase of transportation equipment	1,368,235.70
Construction in progress	8,898,605.44
Total Cash Outflows	10,315,960.79
Net Cash Provided By (Used In) Investing Activities	<u>(10,309,360.79)</u>
Increase (Decrease) in Cash and Cash Equivalents	(36,046,310.63)
Effects of Exchange Rate Changes on Cash and Cash Equivalents	
Cash and Cash Equivalents, January 1	44,469,693.73
Cash and Cash Equivalents, December 31, 2022	8,423,383.10

BREAKDOWN OF CASH AND CASH EQUIVALENTS:

Cash-Collecting Officer	75,076.00
Petty Cash Fund	75,000.00
Cash in Bank, LCCA	8,273,307.10
TOTAL	8,423,383.10

Prepared by:

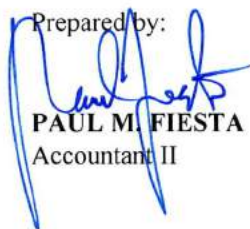

PAUL M. FIESTA
Accountant I

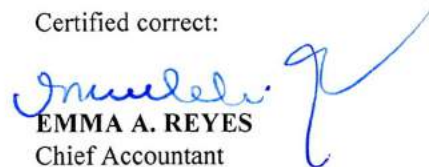
Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant

Republic of the Philippines
DEPARTMENT OF THE INTERIOR AND LOCAL GOVERNMENT
 REGION 02
ANALYSIS/SUMMARY OF PRIOR YEAR'S ADJUSTMENTS
For the year ended December 31, 2022

PARTICULARS	OVERSTATEMENT	UNDERSTATEMENT
Liquidation/Replenishment of Petty Cash Fund	45,417.50	
Payment of Prior Year Expense	3,237,701.82	
Adjustment/Correction of Accounts	677,105.38	
Collection from overpayment		910.00
Recognition of unrecorded ICT and Office Equipment		2,259,990.01
Remittance to the Bureau of the Treasury		546,417.04
Derecognition of unserviceable PPE	40,500.00	
Reclassification of PPEs to Semi-Expendables	3,368,596.21	
Disposal of unserviceable reclassified PPEs		101,592.75
Reversion of Staled/Cancelled Checks		276.00
Reversion of Accounts Payable		355,010.91
Collection from the settlement of lost PPE		947.71
TOTAL RESTATED BALANCE	7,369,320.91	3,265,144.42
	<i>Net Dr. (Overstatement)</i>	<u><u>4,104,176.49</u></u>

Prepared by:

PAUL M. FIESTA
 Accountant II

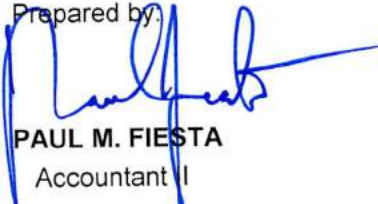
Certified correct:

EMMA A. REYES
 Chief Accountant

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

TRIAL BALANCE
 As of December 31, 2022
General Fund 102

PARTICULARS	ACCOUNT CODE	DEBIT	CREDIT
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	1-06-05-070	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, 2022

General Fund 102

ASSETS

Non-Current Assets

Property, Plant & Equipment
 Other Non-Current Assets

92,348.66

663,615.13

Total Non-Current Assets

755,963.79

TOTAL ASSETS

755,963.79

EQUITY

Accumulated Surplus/(Deficit)

755,963.79

TOTAL LIABILITIES & EQUITY

755,963.79

Prepared by:


PAUL M. FIESTA
 Accountant II

Certified Correct:


EMMA ADDUN-REYES, CRA
 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, 2022
General Fund 102

ASSETS**Non- Current Assets**

Property, Plant & Equipment 92,348.66

Machinery and Equipment	<u>20,467.31</u>
Office Equipment	75,691.58
Less: Accum. Depreciation- Office Equipment	<u>71,906.99</u>
Net Value	<u>3,784.59</u>
Information and Communication Technology	288,000.00
Less: Accum. Depreciation- ICT	<u>273,600.00</u>
Net Value	<u>14,400.00</u>
Communication Equipment	45,654.14
Less: Accum. Depreciation- Comm. Equipment	<u>43,371.42</u>
Net Value	<u>2,282.72</u>

Transportation Equipment	<u>59,839.19</u>
Motor Vehicle	1,196,783.89
Less: Accum. Dpreciation- Trans. Equip.	<u>1,136,944.70</u>
Net Value	<u>59,839.19</u>

Funitures and Fixtures and Books	<u>12,042.16</u>
Funitures and Fixtures	240,843.13
Less: Accum. Depreciation- Funitures & Fixtures	<u>228,800.97</u>
Net Value	<u>12,042.16</u>

Other Non-Current Assets	<u>663,615.13</u>
Other Non-Current Assets	663,615.13

Total Non-Current Assets	<u>755,963.79</u>
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TOTAL ASSETS	<u><u>755,963.79</u></u>
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EQUITY

Equity	<u>755,963.79</u>
Accumulated Surplus/(Deficit)	755,963.79

Total Equity	<u>755,963.79</u>
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TOTAL LIABILITIES & EQUITY	<u><u>755,963.79</u></u>
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Prepared by


PAUL M. FIESTA
 Accountant II

Certified Correct:

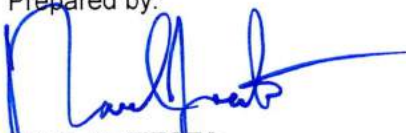

EMMA ADDUN-REYES, CRA
 Chief Accountant

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

STATEMENT OF CHANGES IN EQUITY
As of December 31, 2022
General Fund 102

	Accumulated Surplus/(Deficit)
Balance, Jan. 1, 2022	755,963.79
Prior period adjustments	-
Restated Balance	<u>755,963.79</u>
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, 2022	<u><u>755,963.79</u></u>

Prepared by:


PAUL M. FIESTA
Accountant II

Certified Correct:


EMMA ADDUN-REYES, CPA
Chief Accountant